

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

For the year ended December 31, 1991.

Kemptville T

1
3

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,965,118	200,819	1,151,418	612,881
Direct water billings on ratepayers -- own municipality	2	157,574	-		157,574
-- other municipalities	3	31,199	-		31,199
Sewer surcharge on direct water billings -- own municipality	4	75,221	-		75,221
-- other municipalities	5	14,908	-		14,908
Subtotal	6	2,244,020	200,819		1,151,418
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	12,108	-	-	12,108
Ontario					
The Municipal Tax Assistance Act	9	415	-		415
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	23,674	2,453	13,994	7,227
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,913	-	-	3,913
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	5,631	-	-	5,631
Subtotal	18	45,741	2,453	13,994	29,294
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	273,957	-	-	273,957
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	129,707			129,707
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	131,627			131,627
Fees and service charges	32	322,931			322,931
Subtotal	33	584,265			584,265
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	20,725	-	-	20,725
Fines	37	10,612			10,612
Penalties and interest on taxes	38	23,073			23,073
Investment income - from own funds	39	-			-
- other	40	34,621			34,621
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	50,975			50,975
Contributions from non-consolidated entities	45	-			-
--	46	6,300			6,300
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	146,306	-	-	146,306
TOTAL REVENUE	51	3,294,289	203,272	1,165,412	1,925,605

For the year ended December 31, 1991.

Kemptonville T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Kemptville T

2LT - OP

4

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Kemptville T

2LT - OP
4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	446,702	77,655	26,695	109.743000	129.110000	49,022	10,026	3,447	184	1,004	421	64,104
Separate consolidated													
Total all school board taxation	0						742,292	304,271	96,023	412	5,018	3,402	1,151,418

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Kemptville T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	750	-	-	11,687
Protection to Persons and Property					
Fire	2	16,200	-	83,250	15,800
Police	3	-	-	-	1,139
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	16,200	-	83,250	16,939
Transportation services					
Roadways	8	52,248	-	30,463	40,837
Winter Control	9	42,675	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	7,533
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	94,923	-	30,463	48,370
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	355
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	57,455
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	57,810
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	7,187
--	29	-	-	-	-
Subtotal	30	-	-	-	7,187
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,450	-	17,914	167,150
Libraries	38	7,986	-	-	6,295
Other Cultural	39	3,398	-	-	1,747
Subtotal	40	17,834	-	17,914	175,192
Planning and Development					
Planning and Development	41	-	-	-	5,625
Commercial and Industrial	42	-	-	-	121
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	5,746
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	129,707	-	131,627	322,931

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Kemptville T	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	144,764	-	112,016	3,137	3,117	-	263,034
Protection to Persons and Property								
Fire	2	26,842	-	90,063	8,469	-	-	125,374
Police	3	288,093	-	53,576	7,124	150	-	348,943
Conservation Authority	4	-	-	-	-	2,801	-	2,801
Protective inspection and control	5	15,180	-	36,917	-	-	-	52,097
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	330,115	-	180,556	15,593	2,951	-	529,215
Transportation services								
Roadways	8	114,057	-	115,504	-	-	-	229,561
Winter Control	9	38,121	-	47,229	-	-	-	85,350
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	31,134	-	-	-	31,134
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	152,178	-	193,867	-	-	-	346,045
Environmental services								
Sanitary Sewer System	16	50,791	10,507	43,338	-	-	-	104,636
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	39,071	2,822	85,670	24,241	-	-	151,804
Garbage Collection	19	-	-	34,180	-	-	-	34,180
Garbage Disposal	20	15,259	-	100,745	21,114	-	-	137,118
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	105,121	13,329	263,933	45,355	-	-	427,738
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	10,000	-	10,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	9,314	-	3,296	-	-	-	12,610
--	29	-	-	-	-	-	-	-
Subtotal	30	9,314	-	3,296	-	10,000	-	22,610
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	500	-	500
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	500	-	500
Recreation and Cultural Services								
Parks and Recreation	37	113,563	-	126,987	41,120	10,090	-	291,760
Libraries	38	-	-	32,053	11,823	-	-	43,876
Other Cultural	39	1,724	-	1,934	-	1,400	-	5,058
Subtotal	40	115,287	-	160,974	52,943	11,490	-	340,694
Planning and Development								
Planning and Development	41	-	-	2,310	-	-	-	2,310
Commercial and Industrial	42	-	-	3,802	6,608	-	-	10,410
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	6,112	6,608	-	-	12,720
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	856,779	13,329	920,754	123,636	28,058	-	1,942,556

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	46,212	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	123,636	
Reserves and Reserve Funds	3	169,203	
Subtotal	4	292,839	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	2,009,627	
Canada	21	-	
Other Municipalities	22	65,000	
Subtotal	23	2,074,627	
Other Financing			
Prepaid Special Charges	24	823,316	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	9,317	
Donations	28	63,905	
--	30	-	
--	31	-	
Subtotal	32	896,538	
Total Sources of Financing	33	3,264,004	
Applications			
Own Expenditures			
Short Term Interest Costs	34	2,531	
Other	35	2,601,220	
Subtotal	36	2,603,751	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	2,603,751	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 614,041	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 614,041	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 614,041	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Kemptville T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,137
Protection to Persons and Property					
Fire	2	46,000	-	65,000	176,225
Police	3	-	-	-	7,124
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	46,000	-	65,000	183,349
Transportation services					
Roadways	8	112,802	-	-	225,605
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	112,802	-	-	225,605
Environmental services					
Sanitary Sewer System	16	1,717,207	-	-	1,889,586
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	24,241
Garbage Collection	19	93,000	-	-	169,461
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,810,207	-	-	2,083,288
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	34,362	-	-	83,685
Libraries	38	6,256	-	-	18,079
Other Cultural	39	-	-	-	-
Subtotal	40	40,618	-	-	101,764
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	6,608
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	6,608
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,009,627	-	65,000	2,603,751

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Kemptville T

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	37,359	
Storm Sewer System	17	-	
Waterworks System	18	13,712	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	51,071	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	51,071	

1991 FINANCIAL INFORMATION RETURN

Municipality

Kemptville T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	-
: To other		3	51,071
Subtotal		4	51,071
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	51,071
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	51,071
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	-
--		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ministry of the Environment - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	-
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	-

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptonville T

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1991 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	5,270	2,174		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	1,232	4,653		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	4,000	328		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	10,502	7,155		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1992	60	7,578	6,133	-	-
1993	61	8,666	5,333	-	-
1994	62	8,768	4,471	-	-
1995	63	885	3,974	-	-
1996	64	1,020	3,839	-	-
1997-2001	65	7,963	16,331	-	-
2002 onwards	79	16,191	8,102	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	51,071	48,183	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72			-	
1993	73			27,000	
1994	74			29,000	
1995	75			31,000	
1996	76			34,000	
Total	77			121,000	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		198,928	1,548	200,476							
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	2,412	198,928	1,548	200,476	194,363	6,456	-	2,453	-	203,272	5,208
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	2,412	198,928	1,548	200,476	194,363	6,456	-	2,453	-	203,272	5,208

1991 FINANCIAL INFORMATION RETURN

Municipality

Kemptonville T

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	8,808	553,500	2,869	-	556,369	534,529	21,754	7,307	-	563,590	16,029
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	79,190	2,022	-	81,212	79,595	1,174	443	-	81,212	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	7,279	447,000	2,312	-	449,312	430,634	18,604	5,887	-	455,125	13,092
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	63,856	1,629	-	65,485	64,124	1,004	357	-	65,485	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	16,087	1,143,546	8,832	-	1,152,378	1,108,882	42,536	13,994	-	1,165,412	29,121

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kemptville T

10
15

		1	
		\$	
Balance at the beginning of the year	1	1,127,938	
Revenues			
Contributions from revenue fund	2	-	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	9,394	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	4,357	
- other	6	49,903	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	63,654	
Expenditures			
Transferred to capital fund	14	169,203	
Transferred to revenue fund	15	50,975	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	220,178	
Balance at the end of the year for:			
Reserves	23	399,326	
Reserve Funds	24	572,088	
	Total 25	971,414	
Analysed as follows:			
Working funds	26	82,000	
Contingencies	27	122	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	433,911	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	181,800	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	238,428	
Recreational land (the Planning Act)	46	35,153	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	971,414	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	508,760	-
Accounts receivable			
Canada	2	89,155	
Ontario	3	1,386,280	
Region or county	4	4,976	
Other municipalities	5	15,000	
School Boards	6	-	portion of taxes
Waterworks	7	26,289	receivable for
Other (including unorganized areas)	8	66,477	business taxes
Taxes receivable			
Current year's levies	9	135,289	8,784
Previous year's levies	10	35,507	3,867
Prior year's levies	11	10,298	3,003
Penalties and interest	12	17,894	1,896
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	178,716	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	51,071	
Other long term assets	20	-	-
Total	21	2,525,712	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	405,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	419,751		
Other	32	-		
Other current liabilities	33	587		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	20,079		
- special area rates and special charges	35	-		
- benefitting landowners	36	30,992		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 28,071		
Reserves and reserve funds	41	971,414		
Accumulated net revenue (deficit)				
General revenue	42	- 46,879		
Special charges and special areas (specify)				
--	43	5,536		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	84,126		
Libraries	49	1,257		
Cemetaries	50	7,861		
Recreation, community centres and arenas	51	-		
--	52	5,689		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	5,208		
School boards	57	29,121		
Unexpended capital financing / (unfinanced capital outlay)	58	614,041		
Total	59	2,525,712		

STATISTICAL DATA

For the year ended December 31, 1991.

												1			
1. Number of continuous full time employees as at December 31															
Administration												1	1		
Non-line Department Support Staff												2	3		
Fire												3	-		
Police												4	5		
Transit												5	-		
Public Works												6	6		
Health Services												7	-		
Homes for the Aged												8	-		
Other Social Services												9	-		
Parks and Recreation												10	2		
Libraries												11	-		
Planning												12	-		
Total												13	17		
												continuous full time employees December 31			
												other			
2. Total expenditures during the year on:												1	2		
Wages and salaries												14	\$ 584,488	\$ 129,313	
Employee benefits												15	133,376	9,603	
												1			
												\$			
3. Reductions of tax roll during the year (lower tier municipalities only)												16	1,818,601		
Cash collections: Current year's tax												17	60,261		
Previous years' tax												18	17,006		
Penalties and interest												19	1,895,868		
Subtotal												20	-		
Discounts allowed												22	-		
Tax adjustments under section 362 and 363 of the Municipal Act												23	-		
- amounts added to the roll (negative)												24	8,404		
- amounts written off															
Tax adjustments under sections 465, 495 and 496 of the Municipal Act												25	3,777		
- recoverable from upper tier and school boards												26	-		
- recoverable from general municipal revenues												27	-		
Transfers to tax sale and tax registration accounts												28	-		
The Municipal Elderly Residents' Assistance Act - reductions												80	-		
- refunds												29	1,908,049		
Other (specify)												30	-		
Total reductions												81	-		
Amounts added to the tax roll for collection purposes only												1			
Business taxes written off under subsection 495(1) of the Municipal Act												\$			
												31	-		
4. Tax due dates for 1991 (lower tier municipalities only)												32	0		
Interim billings: Number of installments												33	0		
Due date of first installment (YYYYMMDD)												34	2		
Due date of last installment (YYYYMMDD)												35	19910531		
Final billings: Number of installments												36	19910831		
Due date of first installment (YYYYMMDD)												\$			
Due date of last installment (YYYYMMDD)												37	-		
Supplementary taxes levied with1994 due date															
5. Projected capital expenditures and long term financing requirements as at December 31												long term financing requirements			
												gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
												1	2	3	4
												\$	\$	\$	\$
Estimated to take place												58	7,507,000	1,000,000	-
in 1992												59	4,060,156	900,000	-
in 1993												60	404,800	-	-
in 1994												61	305,000	-	-
in 1995												62	309,000	-	-
in 1996												63	12,585,956	1,900,000	-
Total															

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	5,453		5,058	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	1,114	135,081	22,493	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	1,114	64,481	10,740	
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
							1		
							\$		
Loans or advances due to reserve funds as at December 31					84		188,580		
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1991					67	-	-	-	
Approved in 1991					68	-	1,900,000	1,900,000	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	-	1,900,000	1,900,000	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	2,071,184	2,174,473	2,397,654	2,517,537