

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7024

MUNICIPALITY OF: Gananoque ST

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Gananoque ST

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		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	6,280,000	-	3,140,502	3,139,498	
Direct water billings on ratepayers -- own municipality	2	617,185	-		617,185	
-- other municipalities	3	9,290	-		9,290	
Sewer surcharge on direct water billings -- own municipality	4	255,760	-		255,760	
-- other municipalities	5	3,843	-		3,843	
Subtotal	6	7,166,078	-	3,140,502	4,025,576	
PAYMENTS IN LIEU OF TAXATION						
Canada	7	43,105	-	-	43,105	
Canada Enterprises	8	-	-	-	-	
Ontario						
The Municipal Tax Assistance Act	9	1,899	-		1,899	
The Municipal Act, section 157	10	-	-		-	
Other	11	-	-		-	
Ontario Enterprises						
Ontario Housing Corporation	12	52,708	-	26,468	26,240	
Ontario Hydro	13	-	-	-	-	
Liquor Control Board of Ontario	14	5,023	-	-	5,023	
Other	15	-	-	-	-	
Municipal enterprises	16	91,637	-	-	91,637	
Other municipalities and enterprises	17	-	-	-	-	
Subtotal	18	194,372	-	26,468	167,904	
ONTARIO NON-SPECIFIC GRANTS						
Ontario Municipal Support Grant	60	558,116			558,116	
.....	61	-			-	
Subtotal	69	558,116			558,116	
REVENUES FOR SPECIFIC FUNCTIONS						
Ontario specific grants	29	988,670			988,670	
Canada specific grants	30	1,039			1,039	
Other municipalities - grants and fees	31	-			-	
Fees and service charges	32	1,368,863			1,368,863	
Subtotal	33	2,358,572			2,358,572	
OTHER REVENUES						
Trailer revenue and licences	34	-			-	
Licences and permits	35	57,696			-	57,696
Fines	37	10,594			10,594	
Penalties and interest on taxes	38	174,506			174,506	
Investment income - from own funds	39	-			-	
- other	40	45,140			45,140	
Sales of publications, equipment, etc	42	-			-	
Contributions from capital fund	43	-			-	
Contributions from reserves and reserve funds	44	33,660			33,660	
Contributions from non-consolidated entities	45	-			-	
--	46	14,717			14,717	
--	47	-			-	
--	48	-			-	
Subtotal	50	336,313			-	-
TOTAL REVENUE	51	10,613,451	-	3,166,970	7,446,481	

For the year ended December 31, 1996.

Gananoque ST

I. Own purposes

For the year ended December 31, 1996.

Gananoque ST

II. Upper tier purposes

For the year ended December 31, 1996.

Gananoque ST

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Gananoque ST

2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	1,208,286	505,441	205,695	264.000000	310.589000	318,987	156,985	63,887	3,154	1,905	1,147	546,065
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	11,322	-	-	-	-	11,322
Total Taxation	0	-	-	-	-	-	318,987	168,307	63,887	3,154	1,905	1,147	557,387
Total all school board taxation	0						1,593,914	1,071,662	417,674	18,888	24,768	13,596	3,140,502

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1996.

This Schedule Not Required For This Municipality

[illegible]

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

Municipality

Gananoque ST

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	200	-	35,877
Protection to Persons and Property					
Fire	2	-	-	-	2,520
Police	3	-	1,144	-	857
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	1,144	-	3,377
Transportation services					
Roadways	8	-	-	-	56,679
Winter Control	9	-	-	-	-
Transit	10	1,501	-	-	-
Parking	11	-	-	-	69,493
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	23,766
--	14	-	-	-	396,065
Subtotal	15	1,501	-	-	546,003
Environmental services					
Sanitary Sewer System	16	-	-	-	29,207
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	225,951
Garbage Collection	19	-	-	-	72,731
Garbage Disposal	20	36,658	-	-	9,622
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	36,658	-	-	337,511
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	915,749	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	17,337	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	933,086	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	305	-	235,489
Libraries	38	15,990	-	-	5,888
Other Cultural	39	1,435	-	-	182,814
Subtotal	40	17,425	305	-	424,191
Planning and Development					
Planning and Development	41	-	-	-	21,904
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	21,904
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	988,670	1,039	-	1,368,863

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1996.

Municipality	
Gananoque ST	

		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	227,807	-	359,826	313,107	-	-	900,740
Protection to Persons and Property								
Fire	2	245,519	-	35,061	38,850	-	-	319,430
Police	3	904,787	-	82,630	26,974	-	-	1,014,391
Conservation Authority	4	-	-	-	-	21,609	-	21,609
Protective inspection and control	5	27,648	-	8,000	10,260	-	-	45,908
Emergency measures	6	-	-	2,438	-	-	-	2,438
Subtotal	7	1,177,954	-	128,129	76,084	21,609	-	1,403,776
Transportation services								
Roadways	8	227,534	-	248,324	232,242	-	-	708,100
Winter Control	9	47,433	-	20,631	-	-	-	68,064
Transit	10	-	-	851	-	-	-	851
Parking	11	48,547	-	13,821	5,489	-	-	67,857
Street Lighting	12	-	-	107,449	-	-	-	107,449
Air Transportation	13	6,210	-	23,217	-	-	-	29,427
--	14	80,012	-	90,957	14,968	-	-	185,937
Subtotal	15	409,736	-	505,250	252,699	-	-	1,167,685
Environmental services								
Sanitary Sewer System	16	23,483	31,689	194,844	234,802	-	-	484,818
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	239,825	180,423	322,946	121,864	-	-	865,058
Garbage Collection	19	23,439	-	186,166	-	-	-	209,605
Garbage Disposal	20	50,196	-	13,414	7,145	3,161	-	73,916
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	336,943	212,112	717,370	363,811	3,161	-	1,633,397
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	37,366	-	37,366
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	37,366	-	37,366
Social and Family Services								
General Assistance	31	68,542	-	3,116	-	1,086,638	-	1,158,296
Assistance to Aged Persons	32	-	-	-	-	5,000	-	5,000
Assitance to Children	33	-	-	-	10,000	34,274	-	44,274
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	68,542	-	3,116	10,000	1,125,912	-	1,207,570
Recreation and Cultural Services								
Parks and Recreation	37	189,235	-	206,094	42,062	-	-	437,391
Libraries	38	72,666	12,150	35,073	-	-	-	119,889
Other Cultural	39	23,002	-	215,632	38,961	-	-	277,595
Subtotal	40	284,903	12,150	456,799	81,023	-	-	834,875
Planning and Development								
Planning and Development	41	11,819	-	11,429	32,428	-	-	55,676
Commercial and Industrial	42	22,425	-	75,620	3,302	25,000	-	126,347
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	34,244	-	87,049	35,730	25,000	-	182,023
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,540,129	224,262	2,257,539	1,132,454	1,213,048	-	7,367,432

1996 FINANCIAL INFORMATION RETURN		
Municipality		
Gananoque ST		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1996.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	497,788
Reserves and Reserve Funds	3	140,528
Subtotal	4	638,316
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	1,700,000
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	1,700,000
Grants and Loan Forgiveness		
Ontario	20	212,423
Canada	21	98,752
Other Municipalities	22	-
Subtotal	23	311,175
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	11,648
Donations	28	18,588
--	30	-
--	31	-
Subtotal	32	30,236
Total Sources of Financing	33	2,679,727
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,121,935
Subtotal	36	2,121,935
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	2,121,935
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 557,792
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 557,792
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	- 557,792
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

Municipality

Gananoque ST

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	33,487
Protection to Persons and Property					
Fire	2	-	-	-	40,467
Police	3	-	-	-	1,974
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	20,260
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	62,701
Transportation services					
Roadways	8	184,562	98,752	-	505,994
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	2,484
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	6,084
Subtotal	15	184,562	98,752	-	514,562
Environmental services					
Sanitary Sewer System	16	27,861	-	-	1,338,499
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	88,030
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	385
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	27,861	-	-	1,426,914
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	-	-	-	48,522
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	32,447
Subtotal	40	-	-	-	80,969
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	3,302
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	3,302
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	212,423	98,752	-	2,121,935

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

Gananoque ST

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		1	\$
General Government	1	15,561	
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	1,698,702	
Storm Sewer System	17	-	
Waterworks System	18	822,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	2,520,702	
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	21,000	
Other Cultural	39	-	
Subtotal	40	21,000	
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	2,557,263	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Gananoque ST

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		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	2,557,263	
Subtotal	4	2,557,263	
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: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	2,557,263	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	843,000	
Long term bank loans	18	1,714,263	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	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	-	
Ontario Clean Water Agency - 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	417,567	
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	417,567	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Gananoque ST

6. Ontario Clean Water Agency 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. 1996 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	9,000	3,150				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	105,299	106,813				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	114,299	109,963				
Line 78 includes:							
Financing of one-time real estate purchase	90	-	-				
Other lump sum (balloon) repayments of long term debt	91	-	-				
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	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1997		202,120	196,712	-	-	-	-
1998		200,975	181,534	-	-	-	-
1999		205,408	165,346	-	-	-	-
2000		222,246	148,783	-	-	-	-
2001		240,569	130,475	-	-	-	-
2002 - 2006		674,022	399,762	-	-	-	-
2007 onwards		811,923	194,835	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,557,263	1,417,447	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1997						72	-
1998						73	-
1999						74	-
2000						75	-
2001						76	-
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
						principal	interest
						1	2
						\$	\$
Repayment of Provincial Special Assistance	92	-	-				
Other long term debt refinanced	93	-	-				

1996 FINANCIAL INFORMATION RETURN

Municipality

Gananoque ST

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

[illegible]

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Gananoque ST

9LT
13

For the year ended December 31, 1996.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	-	-	-	-	-	-	-	-	-	-
--	1	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	3,109,718	57,252	-	3,166,970	3,083,012	57,490	26,468	-	3,166,970	-

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Gananoque ST

10
15

For the year ended December 31, 1996.

		1	\$
Balance at the beginning of the year	1	1,605,366	
Revenues			
Contributions from revenue fund	2	634,666	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	14,052	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	6,173	
--	9	12,505	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	667,396	
Expenditures			
Transferred to capital fund	14	140,528	
Transferred to revenue fund	15	33,660	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	174,188	
Balance at the end of the year for:			
Reserves	23	1,618,178	
Reserve Funds	24	480,396	
Total	25	2,098,574	
Analysed as follows:			
Working funds	26	960,613	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	319,019	
Sick leave	31	242,249	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	45,338	
- library	65	-	
- other cultural	66	8,556	
- water	38	31,020	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,833	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	114,676	
Parking revenues	45	33,908	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	309,481	
Transit current purposes	50	-	
Library current purposes	51	4,500	
Vacation Pay - Council	52	22,758	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,098,574	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

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For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	910,216	925
Accounts receivable			
Canada	2	65,476	
Ontario	3	216,931	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	115,387	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	262,791	business taxes
Taxes receivable			
Current year's levies	9	616,300	100,181
Previous year's levies	10	257,263	50,347
Prior year's levies	11	368,812	69,142
Penalties and interest	12	276,164	47,665
Less allowance for uncollectables (negative)	13	- 114,285	- 114,285
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,173,634	
Other current assets	18	26,331	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,557,263	
Other long term assets	20	-	-
Total	21	6,732,283	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

For the year ended December 31, 1996.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	4,318		
Trade accounts payable	31	964,142		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	21,000		
- special area rates and special charges	35	822,000		
- benefitting landowners	36	15,561		
- user rates (consolidated entities)	37	1,698,702		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,098,574		
Accumulated net revenue (deficit)				
General revenue	42	256,673		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	279,448		
Libraries	49	834		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	6,238		
--	53	7,001		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	557,792		
Total	59	6,732,283		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		1
Fire	3		4
Police	4		14
Transit	5		-
Public Works	6		14
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		2
Parks and Recreation	10		6
Libraries	11		1
Planning	12		-
Total	13		46

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,879,996		207,585	
Employee benefits	15	356,031		20,758	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16		5,549,216		
Previous years' tax	17		770,832		
Penalties and interest	18		189,084		
	19	Subtotal	6,509,132		
Discounts allowed	20		-		
Tax adjustments under section 362 and 263 of the Municipal Act					
- amounts added to the roll (negative)	22		-		
- amounts written off	23		-		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24		168,321		
	25		335,720		
- recoverable from general municipal revenues	26		-		
Transfers to tax sale and tax registration accounts	27		-		
The Municipal Elderly Residents' Assistance Act - reductions	28		-		
- refunds	29		-		
Other (specify)	30		-		
Total reductions	31		7,013,173		
Amounts added to the tax roll for collection purposes only	32		-		
Business taxes written off under subsection 441(1) of the Municipal Act	33		-		

		1	
4. Tax due dates for 1996 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19960223
Due date of last installment (YYYYMMDD)	33		19960414
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19960614
Due date of last installment (YYYYMMDD)	36		19960913
			\$
Supplementary taxes levied with 1997 due date	37		-

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					
in 1997	58	-	-	-	-
in 1998	59	-	-	-	-
in 1999	60	-	-	-	-
in 2000	61	-	-	-	-
in 2001	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		4,023	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1996 billings residential units	
		1		2	
		\$		\$	
39		2,281		365,693	
				251,492	
In this municipality					
In other municipalities (specify municipality)					
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1996 billings residential units	
		1		2	
		\$		\$	
44		2,281		181,058	
				74,702	
In this municipality					
In other municipalities (specify municipality)					
--		45		-	
--		46		-	
--		47		-	
--		48		-	
--		65		-	
				water	
				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	
		1		2	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		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.	
		1		2	
		\$		\$	
Approved but not financed as at December 31, 1995		67		-	
Approved in 1996		68		1,700,000	
Financed in 1996		69		1,700,000	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1996		71		-	
Applications submitted but not approved as at Decemeber 31, 1996		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	