

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

Municipality

Kemptville T

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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	3,208,439	228,220	1,434,697	1,545,522
Direct water billings on ratepayers					
-- own municipality	2	133,100	-		133,100
-- other municipalities	3	7,116	-		7,116
Sewer surcharge on direct water billings					
-- own municipality	4	649,839	-		649,839
-- other municipalities	5	34,740	-		34,740
Subtotal	6	4,033,234	228,220	1,434,697	2,370,317
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	17,035	1,234	-	15,801
Ontario					
The Municipal Tax Assistance Act	9	437	149		288
The Municipal Act, section 157	10	3,900	-		3,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	31,838	2,306	14,592	14,940
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	7,634	1,021	-	6,613
Other	15	-	-	-	-
Municipal enterprises	16	8,137	4,680	-	3,457
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	68,981	9,390	14,592	44,999
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	277,221			277,221
.....	61	-			-
Subtotal	69	277,221			277,221
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	22,078			22,078
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	114,030			114,030
Subtotal	33	136,108			136,108
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	23,508	-	-	23,508
Fines	37	2,835			2,835
Penalties and interest on taxes	38	52,604			52,604
Investment income - from own funds	39	-			-
- other	40	41,222			41,222
Sales of publications, equipment, etc	42	4,000			4,000
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	130,000			130,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	254,169	-	-	254,169
TOTAL REVENUE	51	4,769,713	237,610	1,449,289	3,082,814

For the year ended December 31, 1996.

Kemptonville T

[illegible]

For the year ended December 31, 1996.

Kemptonville T

II. Upper tier purposes

For the year ended December 31, 1996.

Municipality

Kemptville T

2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Kemptville T

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	654,000	235,775	86,590	264.000000	310.589000	172,656	73,229	26,894	2,319	2,436	537	278,071
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	6,367	-	-	-	-	6,367
Total Taxation	0	-	-	-	-	-	172,656	79,596	26,894	2,319	2,436	537	284,438
Total all school board taxation	0						940,255	352,016	114,792	7,406	14,294	5,934	1,434,697

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

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
Kemptville T

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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	2,868	-	-	53,970
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	8,836	-	-	911
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	8,836	-	-	911
Transportation services					
Roadways	8	-	-	-	5,058
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	5,134
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	10,192
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,968
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	18,266
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	20,234
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	12,371
--	29	-	-	-	-
Subtotal	30	-	-	-	12,371
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	10,374	-	-	7,088
Other Cultural	39	-	-	-	-
Subtotal	40	10,374	-	-	7,088
Planning and Development					
Planning and Development	41	-	-	-	9,264
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	9,264
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	22,078	-	-	114,030

1996 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Kemptville T						
For the year ended December 31, 1996.								
		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	164,547	18,408	203,426	149,811	5,900	-	542,092
Protection to Persons and Property								
Fire	2	-	-	-	-	71,245	-	71,245
Police	3	435,796	6,174	73,811	-	-	-	515,781
Conservation Authority	4	-	-	-	-	3,762	-	3,762
Protective inspection and control	5	38,254	-	3,118	-	-	-	41,372
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	474,050	6,174	76,929	-	75,007	-	632,160
Transportation services								
Roadways	8	124,789	-	134,818	-	-	-	259,607
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	29,888	-	-	-	29,888
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	124,789	-	164,706	-	-	-	289,495
Environmental services								
Sanitary Sewer System	16	43,442	291,165	311,895	77,674	-	-	724,176
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	79,562	1,975	75,703	-	-	-	157,240
Garbage Collection	19	-	-	43,748	-	-	-	43,748
Garbage Disposal	20	17,885	-	63,510	-	-	-	81,395
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	140,889	293,140	494,856	77,674	-	-	1,006,559
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	6,838	-	2,587	-	-	-	9,425
--	29	-	-	-	-	-	-	-
Subtotal	30	6,838	-	2,587	-	-	-	9,425
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	2,304	-	-	-	2,304
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	2,304	-	-	-	2,304
Recreation and Cultural Services								
Parks and Recreation	37	-	-	1,699	-	47,653	-	49,352
Libraries	38	30,450	-	16,125	-	-	-	46,575
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	30,450	-	17,824	-	47,653	-	95,927
Planning and Development								
Planning and Development	41	315	-	12,849	-	-	-	13,164
Commercial and Industrial	42	-	-	431	-	-	-	431
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	315	-	13,280	-	-	-	13,595
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	941,878	317,722	975,912	227,485	128,560	-	2,591,557

For the year ended December 31, 1996.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	499,907	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	31,252	
Reserves and Reserve Funds	3	66,439	
Subtotal	4	97,691	
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	730,590	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	730,590	
Grants and Loan Forgiveness			
Ontario	20	70,950	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	70,950	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	-	
Total Sources of Financing	33	899,231	
Applications			
Own Expenditures			
Short Term Interest Costs	34	24,445	
Other	35	256,294	
Subtotal	36	280,739	
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	118,585	
Total Applications	42	399,324	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
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	-	
* - 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

Kemptville T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	100,027
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	29,919
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	29,919
Transportation services					
Roadways	8	-	-	-	19,352
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	19,352
Environmental services					
Sanitary Sewer System	16	-	-	-	37,091
Storm Sewer System	17	-	-	-	-
Waterworks System	18	70,950	-	-	87,595
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	6,755
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	70,950	-	-	131,441
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	70,950	-	-	280,739

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

Kemptville T

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		1	\$
General Government	1	221,499	
Protection to Persons and Property			
Fire	2	-	
Police	3	25,492	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	25,492	
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	1,568,275	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,568,275	
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	194,000	
Gas	49	-	
Telephone	50	-	
Total	51	2,009,266	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Kemptville T

		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	2,009,266	
Subtotal	4	2,009,266	
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	2,009,266	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,310,154	
Long term bank loans	18	699,112	
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	-	
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	-	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Kemptville T

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	153,129		97,028	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	15,869		51,696	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	20,000		17,624	
- gas and telephone	57	-		-	
--	56	-		-	
--	58	-		-	
--	59	-		-	
Total	78	188,998		166,348	
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
		1	2	3	4
		\$	\$	\$	\$
1997		206,078	159,862	-	-
1998		221,576	140,332	-	-
1999		240,477	119,010	-	-
2000		255,717	95,748	-	-
2001		653,727	53,719	-	-
2002 - 2006		237,691	19,665	-	-
2007 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,815,266	588,336	-	-
* 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

Kemptville T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

		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		217,386	4,361	221,747							
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		9,390	-	9,390							
Telephone and telegraph taxation	10		6,473	-	6,473							
Subtotal levied by mill rate -- general	11	-	233,249	4,361	237,610	221,747	6,473	-	9,390	-	237,610	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	233,249	4,361	237,610	221,747	6,473	-	9,390	-	237,610	-

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptonville T

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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	-	217,386	4,361	221,747	-	-	-	-	-	-
Secondary separate (specify)												
	--	70	-	-	-	-	-	-	-	-	-	-
	--	71	-	-	-	-	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards		36	-	1,421,655	27,634	1,449,289	1,403,101	31,596	14,592	-	1,449,289	-

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Kemptonville T

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For the year ended December 31, 1996.

		1
		\$
Balance at the beginning of the year	1	476,627
Revenues		
Contributions from revenue fund	2	196,233
Contributions from capital fund	3	118,585
Development Charges Act	67	52,256
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	7,925
Investment income - from own funds	5	3,839
- other	6	11,597
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	390,435
Expenditures		
Transferred to capital fund	14	66,439
Transferred to revenue fund	15	130,000
Charges for long term liabilities - principal and interest	16	-
--	63	688
--	20	-
--	21	-
Total expenditure	22	197,127
Balance at the end of the year for:		
Reserves	23	156,170
Reserve Funds	24	513,765
Total	25	669,935
Analysed as follows:		
Working funds	26	109,770
Contingencies	27	122
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	28,497
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	18,278
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	28,000
Development Charges Act	68	187,298
Lot levies and subdivider contributions	44	-
Parking revenues	45	-
Debenture repayment	47	242,598
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	669,935

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

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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	443,577	-
Accounts receivable			
Canada	2	7,365	
Ontario	3	94,538	
Region or county	4	-	
Other municipalities	5	5,034	
School Boards	6	-	portion of taxes
Waterworks	7	61,735	receivable for
Other (including unorganized areas)	8	75,499	business taxes
Taxes receivable			
Current year's levies	9	210,693	26,342
Previous year's levies	10	71,408	10,763
Prior year's levies	11	52,106	2,365
Penalties and interest	12	38,086	4,109
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	253,436	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	2,009,266	for tax sale / tax
Other long term assets	20	-	registration
	21	3,322,743	-
Total			

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

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For the year ended December 31, 1996.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	347,517		189,335
- 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	-		
Trade accounts payable	31	255,634		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,711,838		
- special area rates and special charges	35	-		
- benefitting landowners	36	103,428		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	194,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	669,935		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	5,290		
--	44	- 9,460		
--	45	24,253		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	9,390		
Cemetaries	50	9,955		
Recreation, community centres and arenas	51	-		
--	52	964		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	3,322,744		

STATISTICAL DATA

For the year ended December 31, 1996.

										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	6		
Transit										5	-		
Public Works										6	5		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	-		
Parks and Recreation										10	-		
Libraries										11	-		
Planning										12	-		
Total										13	15		
										continuous full time employees December 31		other	
										1	2		
2. Total expenditures during the year on:										\$	\$		
Wages and salaries										14	641,095	73,225	
Employee benefits										15	157,996	3,613	
										1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections:										16	2,991,045		
Current year's tax										17	219,479		
Previous years' tax										18	41,431		
Penalties and interest										19	3,251,955		
Subtotal										20	-		
Discounts allowed										22	-		
Tax adjustments under section 362 and 263 of the Municipal Act										23	-		
- amounts added to the roll (negative)										24	10,014		
- amounts written off										25	8,877		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act										26	-		
- recoverable from upper tier and school boards										27	-		
- recoverable from general municipal revenues										28	-		
Transfers to tax sale and tax registration accounts										29	3,270,846		
The Municipal Elderly Residents' Assistance Act - reductions										30	12,749		
- refunds										31	12,650		
Other (specify)										32	-		
Total reductions										33	-		
Amounts added to the tax roll for collection purposes only										34	-		
Business taxes written off under subsection 441(1) of the Municipal Act										35	-		
										1			
4. Tax due dates for 1996 (lower tier municipalities only)													
Interim billings:										31	2		
Number of installments										32	19960229		
Due date of first installment (YYYYMMDD)										33	19960430		
Due date of last installment (YYYYMMDD)										34	2		
Final billings:										35	19960630		
Number of installments										36	19960930		
Due date of first installment (YYYYMMDD)										37	\$		
Due date of last installment (YYYYMMDD)										38	-		
Supplementary taxes levied with 1997 due date										39	-		
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 Council	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	-	-	-
in 1997										59	300,000	-	-
in 1998										60	-	-	-
in 1999										61	-	-	-
in 2000										62	-	-	-
in 2001										63	300,000	-	-
Total										64	-	-	-

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	3,804	3,804	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1996 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	1,161	120,911	12,189
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1996 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	1,161	590,330	59,509
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	24,154	-	-
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31				84	189,335
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, 1995		67	-	600,000	200,000
Approved in 1996		68	-	-	648,000
Financed in 1996		69	-	-	700,000
No long term financing necessary		70	-	600,000	-
Approved but not financed as at December 31, 1996		71	-	-	148,000
Applications submitted but not approved as at Decemeber 31, 1996		72	-	-	-
12. Forecast of total revenue fund expenditures					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
73		2,584,405	2,455,000	2,504,000	2,554,000
13. Municipal procurement this year					
				1	2
				\$	\$
Total construction contracts awarded				85	-
Construction contracts awarded at \$100,000 or greater				86	-