

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 7058**

**MUNICIPALITY OF: Kemptville T**

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

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	3,261,916	229,973	1,447,563	1,584,380
Direct water billings on ratepayers -- own municipality	2	142,532	-		142,532
-- other municipalities	3	7,011	-		7,011
Sewer surcharge on direct water billings -- own municipality	4	748,292	-		748,292
-- other municipalities	5	36,807	-		36,807
Subtotal	6	4,196,558	229,973	1,447,563	2,519,022
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	17,227	1,234	-	15,993
Ontario					
The Municipal Tax Assistance Act	9	1,138	149		989
The Municipal Act, section 157	10	3,900	-		3,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	32,198	2,306	14,592	15,300
Liquor Control Board of Ontario	14	7,793	1,021	-	6,772
Other	15	-	-	-	-
Municipal enterprises	16	8,680	4,680	-	4,000
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	70,936	9,390	14,592	46,954
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	196,013			196,013
.....	61	-			-
Subtotal	69	196,013			196,013
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	169,205			169,205
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	110,863			110,863
Subtotal	33	280,068			280,068
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	27,901	-	-	27,901
Fines	37	2,699			2,699
Penalties and interest on taxes	38	50,966			50,966
Investment income - from own funds	39	-			-
- other	40	34,912			34,912
Sales of publications, equipment, etc	42	5,000			5,000
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	135,000			135,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	256,478	-	-	256,478
TOTAL REVENUE	51	5,000,053	239,363	1,462,155	3,298,535

For the year ended December 31, 1997.

## Kemptonville T

## I. Own purposes

For the year ended December 31, 1997.

## Kemptonville T

## II. Upper tier purposes

For the year ended December 31, 1997.

Municipality

## Kemptonville T

## 2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

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	716,157	239,516	88,515	264.000000	310.589000	189,065	74,391	27,492	931	2,305	1,520	295,704	
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	5,331	-	-	-	-	5,331	
Total Taxation	0	-	-	-	-	-	189,065	79,722	27,492	931	2,305	1,520	301,035	
Total all school board taxation	0	-	-	-	-	-	956,718	353,424	118,018	689	10,838	7,876	1,447,563	

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1997.

## This Schedule Not Required For This Municipality

[illegible]



1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	-	-	-	55,378
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	4,034
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	972
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	5,006
Transportation services					
Roadways	8	- 4,114	-	-	8,239
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	- 4,114	-	-	8,239
Environmental services					
Sanitary Sewer System	16	6,000	-	-	172
Storm Sewer System	17	-	-	-	-
Waterworks System	18	163,006	-	-	2,227
Garbage Collection	19	-	-	-	1,517
Garbage Disposal	20	-	-	-	17,820
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	169,006	-	-	21,736
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	8,635
--	29	-	-	-	-
Subtotal	30	-	-	-	8,635
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	4,313	-	-	5,615
Other Cultural	39	-	-	-	-
Subtotal	40	4,313	-	-	5,615
Planning and Development					
Planning and Development	41	-	-	-	6,254
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				-
--	46	-	-	-	-
Subtotal	47	-	-	-	6,254
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	169,205	-	-	110,863

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

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	193,597	57,260	219,250	194,489	-	-	664,596
Protection to Persons and Property								
Fire	2	-	-	-	-	69,290	-	69,290
Police	3	436,999	8,726	66,390	8,863	-	-	520,978
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	43,303	-	4,081	-	-	-	47,384
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	480,302	8,726	70,471	8,863	69,290	-	637,652
Transportation services								
Roadways	8	149,632	-	147,900	106,540	-	-	404,072
Winter Control	9	-	-	26,376	-	-	-	26,376
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	24,868	-	-	-	24,868
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	149,632	-	199,144	106,540	-	-	455,316
Environmental services								
Sanitary Sewer System	16	39,136	367,119	350,890	73,677	-	-	830,822
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	88,828	2,884	75,157	178,516	-	-	345,385
Garbage Collection	19	-	-	40,688	-	-	-	40,688
Garbage Disposal	20	10,102	-	72,407	4,743	-	-	87,252
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	138,066	370,003	539,142	256,936	-	-	1,304,147
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	4,352	-	4,241	-	-	-	8,593
--	29	-	-	-	-	-	-	-
Subtotal	30	4,352	-	4,241	-	-	-	8,593
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	-	-	419	-	48,703	-	49,122
Libraries	38	30,035	-	14,543	-	-	-	44,578
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	30,035	-	14,962	-	48,703	-	93,700
Planning and Development								
Planning and Development	41	225	-	10,981	-	-	-	11,206
Commercial and Industrial	42	-	-	893	-	-	-	893
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	225	-	11,874	-	-	-	12,099
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	996,209	435,989	1,059,084	566,828	117,993	-	3,176,103

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		233,228
Reserves and Reserve Funds	3		-
Subtotal	4		233,228
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		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		-
Grants and Loan Forgiveness			
Ontario	20		123,360
Canada	21		-
Other Municipalities	22		1,517
Subtotal	23		124,877
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		3,262
--	31		-
Subtotal	32		3,262
Total Sources of Financing	33		361,367
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		361,367
Subtotal	36		361,367
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		361,367
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		-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

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	-	-	-	23,895
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	8,863
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	8,863
Transportation services					
Roadways	8	-	-	1,517	111,319
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	1,517	111,319
Environmental services					
Sanitary Sewer System	16	102,165	-	-	175,842
Storm Sewer System	17	-	-	-	-
Waterworks System	18	21,195	-	-	36,705
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	4,743
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	123,360	-	-	217,290
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	123,360	-	1,517	361,367

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Kemptville T

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		1	\$
General Government	1	180,504	
Protection to Persons and Property			
Fire	2	17,844	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	17,844	
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	1,335,915	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,335,915	
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	172,000	
Gas	49	-	
Telephone	50	-	
Total	51	1,706,263	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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	1,706,263	
Subtotal	4	1,706,263	
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	1,706,263	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,139,478	
Long term bank loans	18	566,785	
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	-	

1997 FINANCIAL INFORMATION RETURN

Municipality

Kemptville T
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ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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. 1997 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund	50	264,978	105,039		
- general tax rates	51	-	-		
- special are rates and special charges	52	16,024	49,948		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	22,000	15,944		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	303,002	170,931		
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
		\$	\$	\$	\$
1998		228,080	133,828	-	-
1999		247,545	111,942	-	-
2000		263,399	88,066	-	-
2001		557,548	49,631	-	-
2002		223,890	14,031	-	-
2003-2007		13,801	5,634	-	-
2008 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,534,263	403,132	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1998	72	-			
1999	73	-			
2000	74	-			
2001	75	-			
2002	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	-	-		

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

For the year ended December 31, 1997.

		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		221,653	3,067	224,720							
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		5,253	-	5,253							
Subtotal levied by mill rate -- general	11	-	236,296	3,067	239,363	224,720	5,253	-	9,390	-	239,363	-
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	-	236,296	3,067	239,363	224,720	5,253	-	9,390	-	239,363	-



1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

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For the year ended December 31, 1997.

		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)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	221,653	3,067	224,720	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	221,653	3,067	224,720	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,442,733	19,422	-	1,462,155	1,421,872	25,691	14,592	-	1,462,155	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Kemptville T

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		1 \$
Balance at the beginning of the year	1	669,935
Revenues		
Contributions from revenue fund	2	333,600
Contributions from capital fund	3	-
Development Charges Act	67	44,673
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	5,227
Investment income - from own funds	5	13,688
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	397,188
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	135,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	135,000
Balance at the end of the year for:		
Reserves	23	196,169
Reserve Funds	24	735,954
Total	25	932,123
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	109,770
Contingencies	27	122
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- 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	118,658
Development Charges Act	68	170,720
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	62,140
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	470,713
--	53	-
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	932,123

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kemptville T

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1765,707	-
	Accounts receivable		
	Canada	223,914	
	Ontario	3110,529	
	Region or county	4-	
	Other municipalities	5-	
	School Boards	6-	portion of taxes
	Waterworks	727,792	receivable for
	Other (including unorganized areas)	8102,992	business taxes
	Taxes receivable		
	Current year's levies	9286,845	
	Previous year's levies	1084,642	6,549
	Prior year's levies	1162,539	-
	Penalties and interest	1249,861	-
	Less allowance for uncollectables (negative)	13-16,454	-6,000
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	1622,979	
	Other	17400,138	
	Other current assets	18-	portion of line 20
	Capital outlay to be recovered in future years	191,706,263	for tax sale / tax
	Other long term assets	20-	resistration
		213,627,747	-
	Total		

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kemptville T
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For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	609,971		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	20,041		
Ontario	27	13,345		
Region or county	28	-		
Other municipalities	29	- 109		
School Boards	30	5,660		
Trade accounts payable	31	177,629		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,446,347		
- special area rates and special charges	35	-		
- benefitting landowners	36	87,916		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	172,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	932,123		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	5,290		
--	44	- 11,760		
--	45	151,047		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	8,154		
Cemetaries	50	10,022		
Recreation, community centres and arenas	51	-		
--	52	71		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	3,627,747		

STATISTICAL DATA

For the year ended December 31, 1997.

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

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1 \$		2 \$	
Wages and salaries	14	705,992		46,850	
Employee benefits	15	150,801		4,653	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,999,329	
Previous years' tax	17	162,739	
Penalties and interest	18	39,188	
Subtotal	19	3,201,256	
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		
- recoverable from general municipal revenues	25		
Transfers to tax sale and tax registration accounts	26		
The Municipal Elderly Residents' Assistance Act - reductions	27		
- refunds	28		
Other (specify)	80		
Total reductions	29		
Amounts added to the tax roll for collection purposes only	30		
Business taxes written off under subsection 441(1) of the Municipal Act	81		

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,970,228	
Due date of last installment (YYYYMMDD)	33	19,970,430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,970,630	
Due date of last installment (YYYYMMDD)	36	19,970,930	
		\$	
Supplementary taxes levied with 1998 due date	37	-	

		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 1998	58	-	-	-	-
in 1999	59	-	-	-	-
in 2000	60	-	-	-	-
in 2001	61	-	-	-	-
in 2002	62	-	-	-	-
Total	63	-	-	-	-

