

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41011

MUNICIPALITY OF: Kinloss Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Kinloss Tp
------------

13

		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	710,126	76,531	457,103	176,492
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	710,126	76,531	457,103	176,492
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	13,650	-	-	13,650
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	11,732	-	-	11,732
General Support	24	15,202	-	-	15,202
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	36,627	-	-	36,627
Subtotal	28	77,211	-	-	77,211
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	221,872			221,872
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	6,186			6,186
Fees and service charges	32	69,866			69,866
Subtotal	33	297,924			297,924
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,395	-	-	8,395
Fines	37	-			-
Penalties and interest on taxes	38	17,473			17,473
Investment income - from own funds	39	2,710			2,710
- other	40	-			-
Sales of publications, equipment, etc	42	2,588			2,588
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	3,834			3,834
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	9,167			9,167
Subtotal	50	44,167	-	-	44,167
TOTAL REVENUE	51	1,129,428	76,531	457,103	595,794

*For the year ended December 31, 1990.*

Kinloss Tp

4

[illegible]

*For the year ended December 31, 1990.*

Kinloss Tp

4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

Kinloss Tp

4

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	271,750	5,600	1,680	15.921000	18.731000	4,327	105	31	80	-	-	4,543
Separate consolidated													
Total all school board taxation	0						431,298	19,545	4,264	1,373	480	143	457,103

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Kinloss Tp

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	-	-	-	-
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	183,002	-	5,698	3,649
Winter Control	9	29,634	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	212,636	-	5,698	3,649
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
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	6,000	-	-	789
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	789
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	3,236	-	488	-
Tile Drainage and Shoreline Assistance	45	-	-	-	65,428
--	46	-	-	-	-
Subtotal	47	3,236	-	488	65,428
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	221,872	-	6,186	69,866

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Kinloss Tp						
For the year ended December 31, 1990.								
		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	51,691	-	46,137	28,710	2,450	-	128,988
Protection to Persons and Property								
Fire	2	-	-	-	-	12,166	-	12,166
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	6,057	-	6,057
Protective inspection and control	5	2,167	-	1,029	-	-	-	3,196
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,167	-	1,029	-	18,223	-	21,419
Transportation services								
Roadways	8	119,623	-	137,787	73,841	-	35,166	296,085
Winter Control	9	-	-	-	-	-	35,166	35,166
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	1,592	-	-	-	1,592
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	119,623	-	139,379	73,841	-	-	332,843
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	6,890	-	3,482	1,584	-	-	11,956
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	6,890	-	3,482	1,584	-	-	11,956
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	-	-	7,241	-	12,864	-	20,105
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	7,241	-	12,864	-	20,105
Planning and Development								
Planning and Development	41	-	-	950	-	-	-	950
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	2,163	-	4,471	-	-	-	6,634
Tile Drainage and Shoreline Assistance	45	-	65,579	-	-	-	-	65,579
--	46	-	-	-	-	-	-	-
Subtotal	47	2,163	65,579	5,421	-	-	-	73,163
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	182,534	65,579	202,689	104,135	33,537	-	588,474

1990 FINANCIAL INFORMATION RETURN		
Municipality		
Kinloss Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1990.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	8,297
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	88,135
Reserves and Reserve Funds	3	-
Subtotal	4	88,135
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	52,200
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	52,200
Grants and Loan Forgiveness		
Ontario	20	231,884
Canada	21	-
Other Municipalities	22	-
Subtotal	23	231,884
Other Financing		
Prepaid Special Charges	24	4,884
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	4,884
Total Sources of Financing	33	377,103
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	359,472
Subtotal	36	359,472
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	52,200
Subtotal	40	52,200
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	411,672
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	42,866
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	42,866
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	42,866
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Kinloss Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	12,710
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	206,164	-	-	323,462
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	206,164	-	-	323,462
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	21,716	-	-	23,300
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,716	-	-	23,300
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	4,004	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	4,004	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	231,884	-	-	359,472

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Kinloss Tp

7  
11

		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	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
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	200,801	
--	46	-	
	Subtotal 47	200,801	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	200,801	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kinloss Tp

For the year ended December 31, 1990.

			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	200,801
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	200,801
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	200,801
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	200,801
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	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kinloss Tp

For the year ended December 31, 1990.

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. 1990 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-		
- special are rates and special charges	51	49,166	16,413		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	49,166	16,413		
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
		\$	\$	\$	\$
1991	60	46,212	16,624	-	-
1992	61	38,432	12,752	-	-
1993	62	26,474	9,488	-	-
1994	63	22,798	7,166	-	-
1995	64	17,776	5,319	-	-
1996-2000	65	49,109	10,394	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	200,801	61,743	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72			-	
1992	73			-	
1993	74			-	
1994	75			-	
1995	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kinloss Tp

For the year ended December 31, 1990.

		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		76,152	333	76,485							
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	- 40	76,152	333	76,485	75,052	-	-	-	-	75,052	- 1,473
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	-	-	-	-	-	1,479	-	-	-	1,479	1,479
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	- 40	76,152	333	76,485	75,052	1,479	-	-	-	76,531	6



## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Kinloss Tp

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	- 104	258,054	1,048	-	259,102	255,177	3,947	-	-	259,124	- 82
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 1	6,396	114	-	6,510	6,510	81	-	-	6,591	80
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 78	186,017	755	-	186,772	183,898	2,888	-	-	186,786	- 64
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	4,463	80	-	4,543	4,543	59	-	-	4,602	59
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 183	454,930	1,997	-	456,927	450,128	6,975	-	-	457,103	- 7

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Kinloss Tp

10  
15

		1	
		\$	
Balance at the beginning of the year	1	99,334	
Revenues			
Contributions from revenue fund	2	16,000	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	16,000	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	3,834	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,834	
Balance at the end of the year for:			
Reserves	23	111,500	
Reserve Funds	24	-	
Total	25	111,500	
Analysed as follows:			
Working funds	26	111,500	
Contingencies	27	-	
Ministry of the Environment 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	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
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	111,500	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kinloss Tp
------------

11  
16

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	39,385	-
Accounts receivable			
Canada	2	-	
Ontario	3	81,328	
Region or county	4	-	
Other municipalities	5	5,698	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	-	business taxes
Taxes receivable			
Current year's levies	9	89,206	384
Previous year's levies	10	23,776	-
Prior year's levies	11	14,008	-
Penalties and interest	12	5,764	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	200,801	
Other long term assets	20	2,211	2,211
Total	21	462,177	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kinloss Tp
------------

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	70,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	2,876		
Region or county	28	-		
Other municipalities	29	12,834		
School Boards	30	-		
Trade accounts payable	31	53,205		
Other	32	-		
Other current liabilities	33	151		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	200,801		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	111,500		
Accumulated net revenue (deficit)				
General revenue	42	31,762		
Special charges and special areas (specify)				
--	43	26,698		
--	44	- 4,783		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	6		
School boards	57	- 7		
Unexpended capital financing / (unfinanced capital outlay)	58	- 42,866		
Total	59	462,177		

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

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14			
Wages and salaries		88,807		67,311	
Employee benefits	15	11,123		6,139	

		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16	683,512		
	Previous years' tax	17	66,403		
	Penalties and interest	18	21,016		
		19	770,931		
		20	-		
Discounts allowed		22	-		
Tax adjustments under section 362 and 363 of the Municipal Act		23	-		
- amounts added to the roll (negative)		24	1,783		
- amounts written off		25	575		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		26	2,211		
- recoverable from upper tier and school boards		27	-		
- recoverable from general municipal revenues		28	-		
Transfers to tax sale and tax registration accounts		80	-		
The Municipal Elderly Residents' Assistance Act - reductions		29	775,500		
- refunds		30	64,950		
Other (specify)		81	26		
				</	

		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings:	Number of installments	31	-
	Due date of first installment (YYYYMMDD)	32	0
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19900716
	Due date of last installment (YYYYMMDD)	36	19901115
			\$
Supplementary taxes levied with	1994 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 1992	58	370,000	-	-	-
in 1993	59	385,000	-	-	-
in 1994	60	405,000	-	-	-
in 1995	61	425,000	-	-	-
in 1996	62	445,000	-	-	-
Total	63	2,030,000	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	77,841		17,488	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	-	-		
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	-	-		
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	-			
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, 1989					67	153,100	-	153,100	
Approved in 1990					68	-	-	-	
Financed in 1990					69	52,200	-	52,200	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1990					71	100,900	-	100,900	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	618,000	648,000	681,000	715,000
								751,000	