

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 60016

MUNICIPALITY OF: Kenora T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Kenora 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	12,095,320	-	5,669,351	6,425,969
Direct water billings on ratepayers -- own municipality	2	1,343,453	-		1,343,453
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	504,494	-		504,494
-- other municipalities	5	-	-		-
Subtotal	6	13,943,267	-	5,669,351	8,273,916
PAYMENTS IN LIEU OF TAXATION					
Canada	7	128,083	-	-	128,083
Canada Enterprises	8	5,686	-	2,731	2,955
Ontario					
The Municipal Tax Assistance Act	9	171,267	-		171,267
The Municipal Act, section 157	10	23,535	-		23,535
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	166,098	-	78,895	87,203
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	13,660	-	-	13,660
Other	15	-	-	-	-
Municipal enterprises	16	259,659	-	-	259,659
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	767,988	-	81,626	686,362
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	2,633,250	-	-	2,633,250
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,441,385			6,441,385
Canada specific grants	30	14,365			14,365
Other municipalities - grants and fees	31	684,163			684,163
Fees and service charges	32	1,414,904			1,414,904
Subtotal	33	8,554,817			8,554,817
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	62,164	-	-	62,164
Fines	37	-			-
Penalties and interest on taxes	38	157,485			157,485
Investment income - from own funds	39	231,983			231,983
- other	40	-			-
Sales of publications, equipment, etc	42	21,504			21,504
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	83,873			83,873
Contributions from non-consolidated entities	45	695,734			695,734
--	46	147,341			147,341
--	47	48,695			48,695
--	48	-			-
Sale of Land	49	227,760			227,760
Subtotal	50	1,676,539	-	-	1,676,539
TOTAL REVENUE	51	27,575,861	-	5,750,977	21,824,884

*For the year ended December 31, 1991.*

## Kenora T

2LT - OP  
4

[illegible]

*For the year ended December 31, 1991.*

## Kenora T

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

## Kenora T

2LT - OP  
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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

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	9,466,239	3,707,434	1,518,450	18.189000	21.399000	173,003	79,343	32,493	324	699	342	286,204
Separate consolidated													
Total all school board taxation	0						2,375,914	2,291,584	949,027	1,280	30,807	20,739	5,669,351

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality	
Kenora 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	13,521	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	10,945
Police	3	9,890	3,887	-	92,709
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	2,519	50,382
Emergency measures	6	2,177	-	-	-
Subtotal	7	12,067	3,887	2,519	154,036
Transportation services					
Roadways	8	248,005	-	-	15,552
Winter Control	9	66,244	-	-	-
Transit	10	78,505	-	5,239	25,774
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	200,278
Air Transportation	13	-	-	-	-
--	14	-	-	-	8,944
Subtotal	15	392,754	-	5,239	250,548
Environmental services					
Sanitary Sewer System	16	27,320	-	94,273	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	9,372	-	65,625	-
Garbage Collection	19	11,101	-	7,178	12,561
Garbage Disposal	20	2,500	-	30,418	46,295
Pollution Control	21	113,192	-	9,987	6,157
--	22	-	-	-	-
Subtotal	23	163,485	-	207,481	65,013
Health Services					
Public Health Services	24	4,154,717	-	402,390	226,493
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	8,887	-	37,823	39,108
--	29	-	-	-	-
Subtotal	30	4,163,604	-	440,213	265,601
Social and Family Services					
General Assistance	31	1,191,900	-	-	12,210
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	183,340	-	-	132,778
--	35	146,170	-	4,794	-
Subtotal	36	1,521,410	-	4,794	144,988
Recreation and Cultural Services					
Parks and Recreation	37	70,910	-	-	395,108
Libraries	38	47,100	8,560	10,007	23,683
Other Cultural	39	26,898	1,918	8,464	23,170
Subtotal	40	144,908	10,478	18,471	441,961
Planning and Development					
Planning and Development	41	29,636	-	5,446	2,800
Commercial and Industrial	42	-	-	-	89,957
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	29,636	-	5,446	92,757
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,441,385	14,365	684,163	1,414,904

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Kenora 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	1,099,281	46,970	812,928	87,751	-	223,526	1,823,404
Protection to Persons and Property								
Fire	2	981,734	-	82,859	13,320	-	51,474	1,129,387
Police	3	1,751,108	132,360	217,819	73,562	-	743	2,175,592
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	77,575	-	13,066	-	-	-	90,641
Emergency measures	6	66,853	-	11,669	3,704	-	-	82,226
Subtotal	7	2,877,270	132,360	325,413	90,586	-	52,217	3,477,846
Transportation services								
Roadways	8	996,589	-	186,119	576,707	-	368,090	1,391,325
Winter Control	9	159,386	-	156,379	-	-	181,088	496,853
Transit	10	45,965	-	96,949	3,810	3,000	811	150,535
Parking	11	103,857	117,459	85,274	-	-	707	307,297
Street Lighting	12	-	-	160,759	2,536	-	-	163,295
Air Transportation	13	-	-	-	-	-	-	-
--	14	12,002	-	2,934	-	-	1,600	16,536
Subtotal	15	1,317,799	117,459	688,414	583,053	3,000	183,884	2,525,841
Environmental services								
Sanitary Sewer System	16	422,245	395,881	535,584	435,638	-	112,979	1,902,327
Storm Sewer System	17	33,208	13,878	53,965	250	-	14,776	116,077
Waterworks System	18	350,984	11,412	591,130	353,028	-	92,974	1,399,528
Garbage Collection	19	334,164	-	79,290	-	-	38,271	451,725
Garbage Disposal	20	171,765	-	239,802	49,775	-	79,702	541,044
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,312,366	421,171	1,499,771	838,691	-	338,702	4,410,701
Health Services								
Public Health Services	24	3,567,952	-	1,331,503	65,891	-	-	4,965,346
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	121,617	-	48,295	-	1,202	-	171,114
--	29	-	-	-	-	-	-	-
Subtotal	30	3,689,569	-	1,379,798	65,891	1,202	-	5,136,460
Social and Family Services								
General Assistance	31	134,260	-	19,951	322	1,296,099	-	1,450,632
Assistance to Aged Persons	32	-	-	2,975	-	349,413	-	352,388
Assitance to Children	33	-	-	-	-	90,395	-	90,395
Day Nurseries	34	278,617	-	44,920	2,117	-	-	325,654
--	35	101,039	-	76,350	-	-	-	177,389
Subtotal	36	513,916	-	144,196	2,439	1,735,907	-	2,396,458
Recreation and Cultural Services								
Parks and Recreation	37	605,519	-	464,586	27,092	10,000	16,381	1,123,578
Libraries	38	226,164	-	132,306	187,654	-	-	546,124
Other Cultural	39	126,615	-	67,922	3,479	-	-	198,016
Subtotal	40	958,298	-	664,814	218,225	10,000	16,381	1,867,718
Planning and Development								
Planning and Development	41	459	-	70,679	-	1,400	98	72,636
Commercial and Industrial	42	69,386	10,056	81,808	13,293	48,616	12	223,171
Residential Development	43	-	-	6,984	-	-	-	6,984
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	69,845	10,056	159,471	13,293	50,016	110	302,791
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,838,344	728,016	5,674,805	1,899,929	1,800,125	-	21,941,219

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	541,451	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,255,407	
Reserves and Reserve Funds	3	490,337	
Subtotal	4	1,745,744	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	469,500	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	469,500	
Grants and Loan Forgiveness			
Ontario	20	5,181,161	
Canada	21	-	
Other Municipalities	22	73,136	
Subtotal	23	5,254,297	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	27,401	
Investment Income			
From Own Funds	26	33,270	
Other	27	-	
Donations	28	101,620	
--	30	13,332	
--	31	550,000	
Subtotal	32	725,623	
Total Sources of Financing	33	8,195,164	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	7,691,347	
Subtotal	36	7,691,347	
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	75,565	
Total Applications	42	7,766,912	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	113,199	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	221,570	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	47,115	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	287,654	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	113,199	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Kenora T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	328,435
Protection to Persons and Property					
Fire	2	-	-	-	13,320
Police	3	3,348	-	-	39,963
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	948	15,381
Emergency measures	6	-	-	-	-
Subtotal	7	3,348	-	948	68,664
Transportation services					
Roadways	8	1,572,891	-	-	2,209,616
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,536
Air Transportation	13	-	-	-	-
--	14	175,000	-	-	156,448
Subtotal	15	1,747,891	-	-	2,368,600
Environmental services					
Sanitary Sewer System	16	1,253,204	-	62,840	1,716,995
Storm Sewer System	17	-	-	-	13,833
Waterworks System	18	1,253,204	-	1,488	1,796,640
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	42,543	-	7,860	118,682
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,548,951	-	72,188	3,646,150
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	-	-	-	2,322
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	10,847	-	-	12,964
--	35	-	-	-	-
Subtotal	36	10,847	-	-	15,286
Recreation and Cultural Services					
Parks and Recreation	37	215,758	-	-	323,744
Libraries	38	483,250	-	-	559,725
Other Cultural	39	-	-	-	-
Subtotal	40	699,008	-	-	883,469
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	171,116	-	-	380,743
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	171,116	-	-	380,743
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,181,161	-	73,136	7,691,347

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Kenora T

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			1	
			\$	
General Government	1	-		
Protection to Persons and Property				
Fire	2	-		
Police	3	403,000		
Conservation Authority	4	-		
Protective inspection and control	5	-		
Emergency measures	6	-		
Subtotal	7	403,000		
Transportation services				
Roadways	8	-		
Winter Control	9	-		
Transit	10	-		
Parking	11	754,507		
Street Lighting	12	-		
Air Transportation	13	-		
--	14	-		
Subtotal	15	754,507		
Environmental services				
Sanitary Sewer System	16	1,878,054		
Storm Sewer System	17	-		
Waterworks System	18	-		
Garbage Collection	19	-		
Garbage Disposal	20	-		
Pollution Control	21	-		
--	22	-		
Subtotal	23	1,878,054		
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	39,667		
Residential Development	43	-		
Agriculture and Reforestation	44	-		
Tile Drainage and Shoreline Assistance	45	-		
--	46	-		
Subtotal	47	39,667		
Electricity	48	-		
Gas	49	-		
Telephone	50	-		
Total	51	3,075,228		

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kenora T

For the year ended December 31, 1991.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	206,220	
: To Canada and agencies	2	6,071	
: To other	3	2,862,936	
	4	3,075,227	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	3,075,227	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,908,674	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	166,553	
--	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	585,512	
Total liability under OMERS plans			
- initial unfunded	34	394,626	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	150,000	
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	-	
	45	1,130,138	Total

## Municipality

## Kenora T

*For the year ended December 31, 1991.*

6. Ministry of the Environment Provincial Projects							
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1 \$	2 \$	3 \$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1991 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	253,090		180,753			
- special are rates and special charges	51	-		-			
- benefitting landowners	52	147,295		146,878			
- 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	400,385		327,631			
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 \$
1992	60	332,969	345,193	-	-	-	-
1993	61	368,138	308,271	-	-	-	-
1994	62	405,820	267,360	-	-	-	-
1995	63	425,704	219,061	-	-	-	-
1996	64	296,883	174,636	-	-	-	-
1997-2001	65	814,717	409,073	-	-	-	-
2002 onwards	79	430,997	121,932	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	3,075,228	1,845,526	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992	72	-				-	
1993	73	-				-	
1994	74	-				-	
1995	75	-				-	
1996	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

## 1991 FINANCIAL INFORMATION RETURN

Municipality

**Kenora T**

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

[illegible]



1991 FINANCIAL INFORMATION RETURN

Municipality

Kenora T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	8,468	3,000,823	29,788	-	3,030,611	2,937,856	47,574	39,943	-	3,025,373	3,230
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	446,376	1,991	-	448,367	417,401	3,535	9,139	-	430,075	- 18,293
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	10,368	1,980,710	19,682	-	2,000,392	1,933,176	40,589	26,278	-	2,000,043	10,019
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2	307,304	1,365	-	308,669	286,204	3,016	6,266	-	295,486	- 13,185
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	18,833	5,735,213	52,826	-	5,788,039	5,574,637	94,714	81,626	-	5,750,977	- 18,229

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kenora T

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		1	
		\$	
Balance at the beginning of the year	1	3,695,688	
Revenues			
Contributions from revenue fund	2	644,522	
Contributions from capital fund	3	75,565	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	2,500	
Investment income - from own funds	5	98,877	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	821,464
Expenditures			
Transferred to capital fund	14	490,337	
Transferred to revenue fund	15	83,873	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	574,210
Balance at the end of the year for:			
Reserves	23	3,198,993	
Reserve Funds	24	743,949	
	Total	25	3,942,942
Analysed as follows:			
Working funds	26	320,227	
Contingencies	27	127,978	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,105,015	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	146,788	
- sanitary and storm sewers	36	371,351	
- parks and recreation	64	132,808	
- library	65	659,163	
- other cultural	66	-	
- water	38	-	
- transit	39	26,451	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	778,581	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	15,170	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	198,718	
Vacation Pay - Council	52	50,692	
Waste Site	53	10,000	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	3,942,942

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kenora T
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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,306,487	-
Accounts receivable			
Canada	2	98,835	
Ontario	3	4,864,379	
Region or county	4	-	
Other municipalities	5	181,431	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,746,121	business taxes
Taxes receivable			
Current year's levies	9	704,750	104,267
Previous year's levies	10	299,396	59,635
Prior year's levies	11	122,492	62,610
Penalties and interest	12	55,088	18,445
Less allowance for uncollectables (negative)	13	- 45,204	- 45,204
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	964,092	
Other current assets	18	713,552	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	3,075,228	
Other long term assets	20	103,720	-
Total	21	14,190,367	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kenora T
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For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	731,184		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	233,795		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	47,381		
Trade accounts payable	31	4,167,738		
Other	32	416,274		
Other current liabilities	33	1,572,542		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,704,929		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,370,299		
- 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	3,942,942		
Accumulated net revenue (deficit)				
General revenue	42	49,240		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	4,164		
Water operations	48	-		
Libraries	49	11,897		
Cemetaries	50	12,075		
Recreation, community centres and arenas	51	-		
--	52	9,330		
--	53	80,644		
--	54	-		
--	55	- 32,639		
Region or county	56	-		
School boards	57	- 18,229		
Unexpended capital financing / (unfinanced capital outlay)	58	- 113,199		
Total	59	14,190,367		

## Municipality

## Kenora T

*For the year ended December 31, 1991.*

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1												
1. Number of continuous full time employees as at December 31												
Administration												
16												
Non-line Department Support Staff												
2												
Fire												
3												
Police												
4												
Transit												
5												
Public Works												
6												
Health Services												
7												
Homes for the Aged												
8												
Other Social Services												
9												
Parks and Recreation												
10												
Libraries												
11												
Planning												
12												
Total												
13												
239												
2. Total expenditures during the year on:												
Wages and salaries												
14												
Employee benefits												
15												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax												
16												
Previous years' tax												
17												
Penalties and interest												
18												
Subtotal												
19												
Discounts allowed												
20												
Tax adjustments under section 362 and 363 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)												
28												
Total reductions												
29												
Amounts added to the tax roll for collection purposes only												
30												
Business taxes written off under subsection 495(1) of the Municipal Act												
31												
4. Tax due dates for 1991 (lower tier municipalities only)												
Interim billings: Number of installments												
31												
Due date of first installment (YYYYMMDD)												
32												
Due date of last installment (YYYYMMDD)												
33												
Final billings: Number of installments												
34												
Due date of first installment (YYYYMMDD)												
35												
Due date of last installment (YYYYMMDD)												
36												
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 Council												
submitted but not yet approved by O.M.B. or Council												
forecast not yet submitted to the O.M.B or Council												
Estimated to take place												
in 1992												
58												
in 1993												
59												
in 1994												
60												
in 1995												
61												
in 1996												
62												
Total												
63												

STATISTICAL DATA

For the year ended December 31, 1991.

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		169,791	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1991 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	4,107	862,323	481,130
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1991 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer				44	4,107	322,434	182,060
In this municipality							
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							
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, 1991				67	-	644,500	-
Approved in 1991				68	-	1,675,000	-
Financed in 1991				69	-	469,500	-
No long term financing necessary				70	-	-	-
Approved but not financed as at December 31, 1991				71	-	1,850,000	-
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1992	1993	1994	1995
				1	2	3	4
				\$	\$	\$	\$
73				22,800,000	23,730,000	24,681,000	25,668,000
							26,695,000