

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42062

MUNICIPALITY OF: Keppel Tp

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Keppel Tp

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For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,669,862	341,632	1,746,696	581,534
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>2,669,862</b>	<b>341,632</b>	<b>1,746,696</b>	<b>581,534</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	20,878	-	-	20,878
Canada Enterprises	8	1,846	-	-	1,846
Ontario					
The Municipal Tax Assistance Act	9	639	-		639
The Municipal Act, section 157	10	-	-		-
Other	11	32	-		32
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	947	-	-	947
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	982	-	-	982
<b>Subtotal</b>	<b>18</b>	<b>25,324</b>	<b>-</b>	<b>-</b>	<b>25,324</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	<b>28</b>	<b>149,051</b>	<b>-</b>	<b>-</b>	<b>149,051</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	340,500			340,500
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	28,826			28,826
Fees and service charges	32	101,305			101,305
<b>Subtotal</b>	<b>33</b>	<b>470,631</b>			<b>470,631</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	33,178	-	-	33,178
Fines	37	-			-
Penalties and interest on taxes	38	49,465			49,465
Investment income - from own funds	39	-			-
- other	40	38,961			38,961
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	189,143			189,143
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>310,747</b>	<b>-</b>	<b>-</b>	<b>310,747</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>3,625,615</b>	<b>341,632</b>	<b>1,746,696</b>	<b>1,537,287</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Keppel Tp

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	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	2,416,363	208,310	72,350	11.132000	13.097000	26,900	2,728	947	587	-	-	31,162
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						1,554,129	129,111	34,138	22,425	4,478	2,415	1,746,696





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Keppel Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	6,887
<b>Protection to Persons and Property</b>					
Fire	2	860	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	860	-	-	-
<b>Transportation services</b>					
Roadways	8	265,302	-	1,756	21,353
Winter Control	9	55,315	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	353	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	320,617	-	2,109	21,353
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	26,717	36,168
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	26,717	36,168
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,641
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	2,641
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	-	3,936
Libraries	38	13,023	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	19,023	-	-	3,936
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	29,100
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	1,220
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	30,320
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	340,500	-	28,826	101,305

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

## ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	175,299	-	86,394	76,911	1,000	14,400	325,204
<b>Protection to Persons and Property</b>								
Fire	2	-	-	436	56,388	98,769	-	155,593
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	16,956	-	16,956
Protective inspection and control	5	9,647	-	13,834	-	-	-	23,481
Emergency measures	6	-	-	4,245	-	-	-	4,245
<b>Subtotal</b>	7	9,647	-	18,515	56,388	115,725	-	200,275
<b>Transportation services</b>								
Roadways	8	165,634	-	297,078	72,784	-	-	535,496
Winter Control	9	29,790	-	61,565	-	-	-	91,355
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,735	-	-	-	3,735
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	195,424	-	362,378	72,784	-	-	630,586
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	12,765	-	-	12,765
Garbage Collection	19	-	-	104,482	-	-	-	104,482
Garbage Disposal	20	25,497	-	24,594	14,898	-	14,400	79,389
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	25,497	-	129,076	27,663	-	14,400	196,636
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	1,015	-	-	23,798	-	-	24,813
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	844	-	2,449	-	-	-	3,293
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	1,859	-	2,449	23,798	-	-	28,106
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	2,889	-	38,097	-	-	-	40,986
Libraries	38	93	-	26,052	-	-	-	26,145
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	2,982	-	64,149	-	-	-	67,131
<b>Planning and Development</b>								
Planning and Development	41	-	-	5,496	19,087	-	-	24,583
Commercial and Industrial	42	-	-	1,000	-	-	-	1,000
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	1,375	-	1,375
Tile Drainage and Shoreline Assistance	45	-	1,220	-	-	-	-	1,220
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	1,220	6,496	19,087	1,375	-	28,178
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	410,708	1,220	669,457	276,631	118,100	-	1,476,116

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	196,854
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	196,854
<b>Long Term Liabilities Incurred</b>		
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	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	145,865
Canada	21	-
Other Municipalities	22	39,083
<b>Subtotal</b>	23	184,948
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	9,897
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	9,897
<b>Total Sources of Financing</b>	33	391,699
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	391,699
<b>Subtotal</b>	36	391,699
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	391,699
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	-
* - 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

Keppel Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	7,343
<b>Protection to Persons and Property</b>				
Fire	2	-	-	56,388
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	56,388
<b>Transportation services</b>				
Roadways	8	117,125	-	199,374
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	117,125	-	199,374
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	12,765
Garbage Collection	19	-	-	-
Garbage Disposal	20	28,740	-	72,944
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	28,740	-	85,709
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	23,798
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	23,798
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	-
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	-
<b>Planning and Development</b>				
Planning and Development	41	-	-	19,087
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	19,087
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	145,865	-	391,699

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Keppel Tp

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For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal 7</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal 15</b>	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal 23</b>	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal 30</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal 36</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal 40</b>	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	4,183
--	46	-
	<b>Subtotal 47</b>	4,183
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total 51</b>	4,183

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	4,183
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	4,183
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	4,183
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	4,183
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	19,230
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	45,597
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	64,827

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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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	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	804	-	416	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	56	-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
<b>Total</b>	<b>78</b>	<b>804</b>	<b>-</b>	<b>416</b>	<b>-</b>

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	876	343	-	-	-	-
1993	61	451	264	-	-	-	-
1994	62	487	229	-	-	-	-
1995	63	526	190	-	-	-	-
1996	64	568	147	-	-	-	-
1997-2001	65	1,275	155	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>4,183</b>	<b>1,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* 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	-
<b>Total</b>	<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	335,915	5,712	341,627							
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	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	2	335,915	5,712	341,627	333,708	7,924	-	-	-	341,632
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	2	335,915	5,712	341,627	333,708	7,924	-	-	-	341,632

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

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13

## 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	898,018	15,276	-	913,294	890,579	22,719	-	-	913,298	5
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	2	45,951	875	-	46,826	46,498	327	-	-	46,825	1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	8	742,531	12,580	-	755,111	736,826	18,321	-	-	755,147	28
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1	30,838	587	-	31,425	31,162	264	-	-	31,426	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>6</b>	<b>1,717,338</b>	<b>29,318</b>	<b>-</b>	<b>1,746,656</b>	<b>1,705,065</b>	<b>41,631</b>	<b>-</b>	<b>-</b>	<b>1,746,696</b>	<b>34</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Keppel Tp

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For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	702,129
<b>Revenues</b>		
Contributions from revenue fund	2	79,777
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	41,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	120,777
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	189,143
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	189,143
<b>Balance at the end of the year for:</b>		
Reserves	23	616,859
Reserve Funds	24	16,904
<b>Total</b>	25	633,763
<b>Analysed as follows:</b>		
Working funds	26	280,500
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	89,302
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	16,905
- library	65	43,125
- 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	203,931
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	633,763

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	187,387	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	39,602	
Ontario	3	118,221	
Region or county	4	3,066	
Other municipalities	5	-	
School Boards	6	10,704	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	26,522	business taxes
Taxes receivable			
Current year's levies	9	222,025	-
Previous year's levies	10	77,682	-
Prior year's levies	11	44,107	-
Penalties and interest	12	48,371	-
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	4,183	
Other long term assets	20	-	-
<b>Total</b>	21	<b>781,870</b>	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	34,545				
School Boards	30	-				
Trade accounts payable	31	121,900				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	4,183				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	633,763				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	45,420				
Special charges and special areas (specify)						
--	43	-				
--	44	19,794				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	3,628				
Recreation, community centres and arenas	51	-				
--	52	5,828				
--	53	3,612				
--	54	-				
--	55	-				
Region or county	56	3				
School boards	57	34				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	781,870				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

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## STATISTICAL DATA

For the year ended December 31, 1991.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	3
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
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	-
<b>Total</b>	<b>13</b>	<b>8</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>		14	15
Wages and salaries		301,935	53,107
Employee benefits		54,642	1,024

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	2,445,279
Previous years' tax	17	125,655
Penalties and interest	18	33,933
<b>Subtotal</b>	19	2,604,867
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		
- recoverable from general municipal revenues	24	3,862
- recoverable from general municipal revenues	25	1,088
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	2,609,817
Amounts added to the tax roll for collection purposes only	30	2,392
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19910331
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19910628
Due date of last installment (YYYYMMDD)	36	19911031
		\$
Supplementary taxes levied with 1994 due date	37	-

		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					
in 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
<b>Total</b>	63	-	-	-	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Keppel Tp

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## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	85,075		103,416
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Water</b>					
In this municipality		39	-	-	-
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
			\$	\$	
<b>Sewer</b>					
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		<b>66</b>	-	-	-
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		<b>83</b>	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31					<b>84</b>
<b>10. Joint boards consolidated by this municipality</b>					
		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	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		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		<b>67</b>	2,100	-	2,100
Approved in 1991		<b>68</b>	-	-	-
Financed in 1991		<b>69</b>	-	-	-
No long term financing necessary		<b>70</b>	-	-	-
Approved but not financed as at December 31, 1991		<b>71</b>	2,100	-	2,100
Applications submitted but not approved as at Decemeber 31, 1991		<b>72</b>	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
<b>73</b>		1,549,922	1,627,418	1,708,789	1,794,228
					1,883,940