

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 54068

MUNICIPALITY OF: Kirkland Lake T

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

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3

		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	8,730,415	-	3,059,287	5,671,128
Direct water billings on ratepayers -- own municipality	2	1,280,964	-		1,280,964
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	10,011,379	-	3,059,287	6,952,092
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	85,744	-	-	85,744
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	302,182	-		302,182
The Municipal Act, section 157	10	33,600	-		33,600
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	264,923	-	92,490	172,433
Ontario Hydro	13	100,365	-	-	100,365
Liquor Control Board of Ontario	14	24,235	-	-	24,235
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	18	811,049	-	92,490	718,559
<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>	28	4,713,890	-	-	4,713,890
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	5,799,962			5,799,962
Canada specific grants	30	244,147			244,147
Other municipalities - grants and fees	31	311,820			311,820
Fees and service charges	32	1,559,658			1,559,658
<b>Subtotal</b>	33	7,915,587			7,915,587
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	134,748	-	-	134,748
Fines	37	20,908			20,908
Penalties and interest on taxes	38	122,100			122,100
Investment income - from own funds	39	-			-
- other	40	243,124			243,124
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	99,065			99,065
Contributions from non-consolidated entities	45	24,931			24,931
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	79,067			79,067
<b>Subtotal</b>	50	723,943	-	-	723,943
<b>TOTAL REVENUE</b>	51	24,175,848	-	3,151,777	21,024,071



*For the year ended December 31, 1991.*

## Kirkland Lake T

**2LT - OP**

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

## Kirkland Lake T

4

[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	a	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						1,784,163	900,362	324,503	- 2,860	36,976	16,143	3,059,287

*For the year ended December 31, 1991.*

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[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

Kirkland Lake 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	-	-	-	44,824
Protection to Persons and Property					
Fire	2	-	-	4,910	3,019
Police	3	17,876	-	-	3,727
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,000	-	-	3,118
Emergency measures	6	-	-	-	-
Subtotal	7	22,876	-	4,910	9,864
Transportation services					
Roadways	8	203,643	-	-	8,690
Winter Control	9	195,656	-	-	-
Transit	10	95,516	-	-	78,247
Parking	11	-	-	-	38,606
Street Lighting	12	-	-	-	-
Air Transportation	13	40,000	-	-	25,758
--	14	-	-	-	-
Subtotal	15	534,815	-	-	151,301
Environmental services					
Sanitary Sewer System	16	-	-	-	5,360
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	28,877
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	7,135	-	-	9,679
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	7,135	-	-	43,916
Health Services					
Public Health Services	24	1,987,789	19,246	305,110	25,284
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	2,414	-	1,800	54,445
--	29	-	-	-	-
Subtotal	30	1,990,203	19,246	306,910	79,729
Social and Family Services					
General Assistance	31	1,374,352	163,229	-	-
Assistance to Aged Persons	32	1,468,120	-	-	838,490
Assitance to Children	33	-	-	-	-
Day Nurseries	34	168,739	11,195	-	69,006
--	35	-	-	-	-
Subtotal	36	3,011,211	174,424	-	907,496
Recreation and Cultural Services					
Parks and Recreation	37	11,895	-	-	287,774
Libraries	38	57,646	1,640	-	3,862
Other Cultural	39	32,521	48,837	-	18,263
Subtotal	40	102,062	50,477	-	309,899
Planning and Development					
Planning and Development	41	-	-	-	6,582
Commercial and Industrial	42	131,660	-	-	1,809
Residential Development	43	-	-	-	4,238
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	131,660	-	-	12,629
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,799,962	244,147	311,820	1,559,658

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Kirkland Lake 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	787,850	-	523,138	164,044	-	-	1,475,032
Protection to Persons and Property								
Fire	2	843,760	-	85,717	35,098	-	-	964,575
Police	3	1,697,476	-	241,038	167,352	-	-	2,105,866
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	72,869	-	62,636	-	-	-	135,505
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,614,105	-	389,391	202,450	-	-	3,205,946
Transportation services								
Roadways	8	1,228,498	84,893	617,491	325,014	-	-	2,255,896
Winter Control	9	-	-	-	-	-	-	-
Transit	10	22,175	-	317,443	-	-	-	339,618
Parking	11	106,176	-	9,515	-	-	-	115,691
Street Lighting	12	5,639	-	98,395	13,027	-	-	117,061
Air Transportation	13	113,844	-	62,306	946	-	-	177,096
--	14	-	-	-	-	-	-	-
Subtotal	15	1,476,332	84,893	1,105,150	338,987	-	-	3,005,362
Environmental services								
Sanitary Sewer System	16	158,224	-	80,687	10,065	-	-	248,976
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	599,302	43,288	402,199	667,227	-	-	1,712,016
Garbage Collection	19	19,754	-	197,612	-	-	-	217,366
Garbage Disposal	20	6,237	-	202,449	-	-	-	208,686
Pollution Control	21	39,939	204,375	769,940	-	-	-	1,014,254
--	22	-	-	-	-	-	-	-
Subtotal	23	823,456	247,663	1,652,887	677,292	-	-	3,401,298
Health Services								
Public Health Services	24	1,895,834	-	594,041	-	-	-	2,489,875
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	42,385	-	-	-	-	42,385
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	76,412	-	15,958	23,447	-	-	115,817
--	29	-	-	-	-	-	-	-
Subtotal	30	1,972,246	42,385	609,999	23,447	-	-	2,648,077
Social and Family Services								
General Assistance	31	310,931	-	113,264	12,353	1,492,293	-	1,928,841
Assistance to Aged Persons	32	2,272,541	-	386,842	75,376	-	-	2,734,759
Assitance to Children	33	-	-	-	-	146,022	-	146,022
Day Nurseries	34	186,197	-	82,696	-	-	-	268,893
--	35	-	-	-	-	-	-	-
Subtotal	36	2,769,669	-	582,802	87,729	1,638,315	-	5,078,515
Recreation and Cultural Services								
Parks and Recreation	37	629,143	-	314,416	36,386	7,580	-	987,525
Libraries	38	151,513	-	90,906	62,727	-	-	305,146
Other Cultural	39	128,757	-	50,965	26,889	-	-	206,611
Subtotal	40	909,413	-	456,287	126,002	7,580	-	1,499,282
Planning and Development								
Planning and Development	41	96,442	-	12,069	17,737	-	-	126,248
Commercial and Industrial	42	150,899	16,500	131,902	-	5,061	-	304,362
Residential Development	43	1,548	-	16,123	-	-	-	17,671
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	248,889	16,500	160,094	17,737	5,061	-	448,281
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,601,960	391,441	5,479,748	1,637,688	1,650,956	-	20,761,793

1991 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1991.		
Kirkland Lake T		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	866,799
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	590,029
Reserves and Reserve Funds	3	501,461
Subtotal	4	1,091,490
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	339,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	339,000
Grants and Loan Forgiveness		
Ontario	20	3,793,687
Canada	21	100,116
Other Municipalities	22	-
Subtotal	23	3,893,803
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	262,330
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	27,066
--	30	-
--	31	-
Subtotal	32	289,396
Total Sources of Financing	33	5,613,689
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	6,105,127
Subtotal	36	6,105,127
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	6,105,127
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,358,237
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	26,902
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	1,385,139
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,358,237
* - 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

Kirkland Lake T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	695
Protection to Persons and Property					
Fire	2	-	-	-	35,098
Police	3	-	-	-	60,201
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	95,299
Transportation services					
Roadways	8	128,163	-	-	257,448
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	4,852	-	-	17,878
Air Transportation	13	60,001	92,192	-	162,859
--	14	-	-	-	-
Subtotal	15	193,016	92,192	-	438,185
Environmental services					
Sanitary Sewer System	16	176,700	-	-	355,400
Storm Sewer System	17	295,983	-	-	436,962
Waterworks System	18	3,072,596	-	-	4,488,533
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,545,279	-	-	5,280,895
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	23,446
--	29	-	-	-	-
Subtotal	30	-	-	-	23,446
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	24,221	-	-	48,442
Assitance to Children	33	-	-	-	-
Day Nurseries	34	11,000	-	-	8,698
--	35	-	-	-	-
Subtotal	36	35,221	-	-	57,140
Recreation and Cultural Services					
Parks and Recreation	37	1,854	-	-	162,204
Libraries	38	-	-	-	-
Other Cultural	39	9,855	7,924	-	21,064
Subtotal	40	11,709	7,924	-	183,268
Planning and Development					
Planning and Development	41	8,462	-	-	26,199
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	8,462	-	-	26,199
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,793,687	100,116	-	6,105,127

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Kirkland Lake T
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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	412,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	865,000	
--	22	-	
	Subtotal 23	1,277,000	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	111,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	111,000	
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	30,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	30,000	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	1,418,000	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kirkland Lake 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	141,000	
: To Canada and agencies	2	-	
: To other	3	1,277,000	
	4	1,418,000	
		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	
		Total	
	15	1,418,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,388,000	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	30,000	
--	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	928,326	
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	-	
	45	928,326	
		Total	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kirkland Lake T
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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	1,418,438	642,656				
- share of integrated projects	49	-	-				
7. 1991 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund	50	239,923	135,017				
- general tax rates *	51	15,000	1,500				
- special are rates and special charges	52	-	-				
- benefitting landowners	53	-	-				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	-	-				
Recovered from unconsolidated entities	56	-	-				
- hydro	57	-	-				
- gas and telephone	58	-	-				
--	59	-	-				
--	78	254,923	136,517				
--	Total						
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	214,000	153,683	-	-	-	-
1993	61	232,000	132,446	-	-	-	-
1994	62	200,000	107,198	-	-	-	-
1995	63	178,000	87,148	-	-	-	-
1996	64	196,000	66,846	-	-	-	-
1997-2001	65	398,000	95,831	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,418,000	643,152	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1992	72	104,639					
1993	73	115,104					
1994	74	122,376					
1995	75	128,495					
1996	76	134,920					
Total	77	605,534					
10. Other notes (attach supporting schedules as required)							

## 1991 FINANCIAL INFORMATION RETURN

Municipality

## Kirkland Lake T

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

[illegible]



1991 FINANCIAL INFORMATION RETURN

Municipality

Kirkland Lake T

9LT  
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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS													
Elementary Public (specify)													
--	30	-	1,171,341	19,658	-	1,190,999	1,132,648	28,528	29,818	-	1,190,994	-	6
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	1	415,303	6,089	-	421,392	400,323	3,627	17,442	-	421,392	1	
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	8	1,514,887	24,512	-	1,539,399	1,460,829	33,332	45,230	-	1,539,391	-	-
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	8	3,101,531	50,259	-	3,151,790	2,993,800	65,487	92,490	-	3,151,777	-	5

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kirkland Lake T

10  
15

		1	
		\$	
Balance at the beginning of the year	1	3,846,421	
Revenues			
Contributions from revenue fund	2	1,047,662	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	11,392	
- other	6	167,067	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,226,121	
Expenditures			
Transferred to capital fund	14	501,461	
Transferred to revenue fund	15	99,065	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	600,526	
Balance at the end of the year for:			
Reserves	23	2,307,498	
Reserve Funds	24	2,164,518	
	Total 25	4,472,016	
Analysed as follows:			
Working funds	26	1,265,044	
Contingencies	27	50,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	115,285	
Sick leave	31	1,099,308	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	69,305	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	339,380	
- library	65	5,152	
- other cultural	66	-	
- water	38	735,829	
- transit	39	-	
- housing	40	-	
- industrial development	41	12,000	
- other and unspecified	42	116,155	
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	29,500	
Waste Site	53	153,886	
Police Commission	54	30,000	
Municipal Election	55	10,000	
Business Improvement Area	56	15,000	
--	57		
Total	58	4,472,016	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kirkland Lake T
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11  
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,321,095	-
Accounts receivable			
Canada	2	145,253	
Ontario	3	863,488	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	88	portion of taxes
Waterworks	7	23,642	receivable for
Other (including unorganized areas)	8	538,041	business taxes
Taxes receivable			
Current year's levies	9	395,985	12,562
Previous year's levies	10	115,871	-
Prior year's levies	11	153,286	-
Penalties and interest	12	79,215	574
Less allowance for uncollectables (negative)	13	- 125,000	- 750
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	426,026	portion of line 20
Capital outlay to be recovered in future years	19	1,418,000	for tax sale / tax
Other long term assets	20	-	registration
	21	7,354,990	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kirkland Lake T
-----------------

11  
16

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	11,000		11,000
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	382,306		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,739,958		
Other	32	135,226		
Other current liabilities	33	33,814		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,388,000		
- special area rates and special charges	35	30,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 254,000		
Reserves and reserve funds	41	4,472,016		
Accumulated net revenue (deficit)				
General revenue	42	692,593		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	8,704		
Libraries	49	- 55,020		
Cemetaries	50	50,322		
Recreation, community centres and arenas	51	-		
--	52	16,139		
--	53	- 36,643		
--	54	14,505		
--	55	84,312		
Region or county	56	-		
School boards	57	- 5		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,358,237		
Total	59	7,354,990		



					balance of fund		loans outstanding							
					1		2							
					\$		\$							
6. Ontario Home Renewal Plan trust fund at year end					82		416,605		314,985					
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					39		5,062		884,355		396,609			
In this municipality														
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		-		-		-			
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														
											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, 1991					67		-		2,214,894		-			
Approved in 1991					68		-		-		-			
Financed in 1991					69		-		339,000		-			
No long term financing necessary					70		-		-		-			
Approved but not financed as at December 31, 1991					71		-		1,875,894		-			
Applications submitted but not approved as at Decemeber 31, 1991					72		-		-		-			
12. Forecast of total revenue fund expenditures														
					1992		1993		1994		1995		1996	
					1		2		3		4		5	
					\$		\$		\$		\$		\$	
73					21,939,935		22,000,000		22,500,000		23,000,000		23,500,000	