

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Kapuskasing 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	8,490,823	-	4,654,619	3,836,204
Direct water billings on ratepayers -- own municipality	2	510,065	-		510,065
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	247,630	-		247,630
-- other municipalities	5	-	-		-
Subtotal	6	9,248,518	-	4,654,619	4,593,899
PAYMENTS IN LIEU OF TAXATION					
Canada	7	50,852	-	-	50,852
Canada Enterprises	8	42,021	-	-	42,021
Ontario					
The Municipal Tax Assistance Act	9	26,953	-		26,953
The Municipal Act, section 157	10	12,000	-		12,000
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	91,716	-	52,752	38,964
Ontario Hydro	13	38,412	-	-	38,412
Liquor Control Board of Ontario	14	1,098	-	-	1,098
Other	15	6,755	-	-	6,755
Municipal enterprises	16	3,235	-	-	3,235
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	273,042	-	52,752	220,290
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	124,860	-	-	124,860
Per Household Police	20	208,100	-	-	208,100
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	301,583	-	-	301,583
General Support	24	411,614	-	-	411,614
Northern Special Support	25	1,234,842	-	-	1,234,842
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	3,056	-	-	3,056
Subtotal	28	2,284,055	-	-	2,284,055
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	5,112,555			5,112,555
Canada specific grants	30	12,465			12,465
Other municipalities - grants and fees	31	972,711			972,711
Fees and service charges	32	1,783,957			1,783,957
Subtotal	33	7,881,688			7,881,688
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	40,243	-	-	40,243
Fines	37	6,012			6,012
Penalties and interest on taxes	38	16,727			16,727
Investment income - from own funds	39	-			-
- other	40	192,421			192,421
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	45,527			45,527
Contributions from non-consolidated entities	45	-			-
--	46	4,734			4,734
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	305,664	-	-	305,664
TOTAL REVENUE	51	19,992,967	-	4,707,371	15,285,596

For the year ended December 31, 1988.

Kapuskasing T

2LT - OP

[illegible]

For the year ended December 31, 1988.

Kapuskasing T

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For the year ended December 31, 1988.

Kapuskasing T

2LT - OP
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III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Kapuskasing T

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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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	36,296,608	7,302,523	2,593,130	18.740000	22.050000	680,199	161,021	57,179	310	2,738	2,944	904,391
Separate consolidated													
Total all school board taxation	0						2,034,892	1,782,918	809,812	- 2,848	15,361	14,484	4,654,619

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Kapuskasing 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	11,818	-	-	60,264
Protection to Persons and Property					
Fire	2	-	-	-	1,323
Police	3	-	-	-	3,620
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,477
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,420
Transportation services					
Roadways	8	426,929	-	-	99,803
Winter Control	9	180,500	-	-	3,227
Transit	10	-	-	-	-
Parking	11	-	-	-	86,318
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	34,508
--	14	-	-	-	-
Subtotal	15	607,429	-	-	223,856
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	99
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	99
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	16,816
--	29	-	-	-	-
Subtotal	30	-	-	-	16,816
Social and Family Services					
General Assistance	31	1,364,339	-	477,173	-
Assistance to Aged Persons	32	2,895,368	-	495,538	1,367,263
Assitance to Children	33	19,782	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	4,279,489	-	972,711	1,367,263
Recreation and Cultural Services					
Parks and Recreation	37	16,353	12,465	-	97,062
Libraries	38	114,132	-	-	2,805
Other Cultural	39	3,542	-	-	-
Subtotal	40	134,027	12,465	-	99,867
Planning and Development					
Planning and Development	41	13,952	-	-	8,200
Commercial and Industrial	42	65,840	-	-	172
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	79,792	-	-	8,372
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,112,555	12,465	972,711	1,783,957

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
Kapuskasing 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	523,618	-	337,151	9,228	-	4,889	874,886
Protection to Persons and Property								
Fire	2	546,464	-	59,615	14,566	46,888	5,683	673,216
Police	3	958,739	-	91,934	24,656	-	-	1,075,329
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	83,526	-	15,480	1,158	-	-	100,164
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,588,729	-	167,029	40,380	46,888	5,683	1,848,709
Transportation services								
Roadways	8	912,919	229,542	519,341	486,646	-	353,673	1,794,775
Winter Control	9	140,590	-	150,622	-	-	183,442	474,654
Transit	10	-	-	-	-	-	-	-
Parking	11	54,501	-	5,117	-	-	1,197	60,815
Street Lighting	12	901	-	108,512	18,254	-	113	127,780
Air Transportation	13	32,237	-	-	-	-	-	32,237
--	14	-	-	-	-	-	-	-
Subtotal	15	1,141,148	229,542	783,592	504,900	-	168,921	2,490,261
Environmental services								
Sanitary Sewer System	16	77,973	109,282	47,784	123,221	-	28,349	386,609
Storm Sewer System	17	18,850	-	15,837	-	-	11,595	46,282
Waterworks System	18	126,574	117,239	366,504	11,096	-	-	621,413
Garbage Collection	19	177,203	-	3,786	-	-	103,848	284,837
Garbage Disposal	20	8,336	-	52,026	16,121	-	7,132	83,615
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	498,564	-	-	-	498,564
Subtotal	23	408,936	226,521	984,501	150,438	-	150,924	1,921,320
Health Services								
Public Health Services	24	-	-	-	-	91,719	-	91,719
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	15,000	-	-	15,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	15,401	-	19,234	11,943	-	-	46,578
--	29	-	-	-	-	7,500	-	7,500
Subtotal	30	15,401	-	19,234	26,943	99,219	-	160,797
Social and Family Services								
General Assistance	31	373,567	-	1,484,336	-	-	-	1,857,903
Assistance to Aged Persons	32	3,895,628	16,944	1,043,578	141,624	14,917	-	5,112,691
Assitance to Children	33	-	-	-	-	320,836	-	320,836
Day Nurseries	34	-	-	24,729	-	-	-	24,729
--	35	-	-	-	-	-	-	-
Subtotal	36	4,269,195	16,944	2,552,643	141,624	335,753	-	7,316,159
Recreation and Cultural Services								
Parks and Recreation	37	376,814	22,612	227,938	25,753	-	6,528	659,645
Libraries	38	144,112	-	68,454	3,520	-	-	216,086
Other Cultural	39	13,447	-	7,449	-	-	213	21,109
Subtotal	40	534,373	22,612	303,841	29,273	-	6,741	896,840
Planning and Development								
Planning and Development	41	19,634	-	15,263	-	-	-	34,897
Commercial and Industrial	42	53,154	24,653	31,215	20,535	-	684	130,241
Residential Development	43	-	-	6	-	-	-	6
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	72,788	24,653	46,484	20,535	-	684	165,144
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	8,554,188	520,272	5,194,475	923,321	481,860	-	15,674,116

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,767,775	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	774,856	
Reserves and Reserve Funds	3	3,250	
	Subtotal	4	778,106
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	1,106,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	1,106,000
Grants and Loan Forgiveness			
Ontario	20	2,380,817	
Canada	21	-	
Other Municipalities	22	249,279	
	Subtotal	23	2,630,096
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	14,082	
Donations	28	-	
--	30	-	
--	31	-	
	Subtotal	32	14,082
	Total Sources of Financing	33	4,528,284
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,818,702	
	Subtotal	36	2,818,702
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	151,025	
	Total Applications	42	2,969,727
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	209,218	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	12,840	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	194,605	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	27,453	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	209,218
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Kapuskasing T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,528
Protection to Persons and Property					
Fire	2	-	-	-	5,454
Police	3	-	-	-	10,367
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,158
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	16,979
Transportation services					
Roadways	8	2,309,909	-	-	2,087,371
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,309,909	-	-	2,087,371
Environmental services					
Sanitary Sewer System	16	-	-	-	644,058
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	11,096
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	655,154
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	15,000
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,820
--	29	-	-	-	-
Subtotal	30	-	-	-	17,820
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	70,000	-	249,279	6,419
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	70,000	-	249,279	6,419
Recreation and Cultural Services					
Parks and Recreation	37	908	-	-	29,911
Libraries	38	-	-	-	3,520
Other Cultural	39	-	-	-	-
Subtotal	40	908	-	-	33,431
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,380,817	-	249,279	2,818,702

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Kapuskasing T

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		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	1,759,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	1,759,000
Environmental services		
Sanitary Sewer System	16	488,263
Storm Sewer System	17	-
Waterworks System	18	559,478
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	1,047,741
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	100,149
Libraries	38	-
Other Cultural	39	-
Subtotal	40	100,149
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	150,493
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	150,493
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	3,057,383

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1988.

		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	1,309,642	
: To Canada and agencies	2	61,741	
: To other	3	1,686,000	
	4	3,057,383	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	3,057,383	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,906,890	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	150,493	
--	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	257,152	
Total liability under OMERS plans			
- initial unfunded	34	57,109	
- 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	314,261	Total

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1988.

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	609,476	765,484				
- share of integrated projects	49	-	-				
7. 1988 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund	50	197,620	200,028				
- general tax rates *	51	3,397	1,988				
- special are rates and special charges	52	20,445	15,071				
- benefitting landowners	53	50,889	30,834				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	-	-				
Recovered from unconsolidated entities	57	-	-				
- hydro	56	-	-				
- gas and telephone	58	-	-				
--	59	-	-				
--	59	-	-				
--	59	-	-				
Total	78	272,351	247,921				
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
		\$	\$	\$	\$	\$	\$
1989	60	337,277	271,184	-	-	-	-
1990	61	321,692	237,839	-	-	-	-
1991	62	350,322	211,672	-	-	-	-
1992	63	380,084	179,663	-	-	-	-
1993	64	406,989	144,493	-	-	-	-
1994-1998	65	1,110,526	260,488	-	-	-	-
1999 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	150,493	44,019	-	-	-	-
Total	71	3,057,383	1,349,358	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1989	72	-					
1990	73	-					
1991	74	-					
1992	75	-					
1993	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

[illegible]

1988 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		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	- 199	1,607,216	8,564	-	1,615,780	1,559,936	49,291	6,612	-	1,615,839	- 140
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	854,722	5,569	-	860,291	840,618	-	19,673	-	860,291	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	6,593	1,305,286	6,872	-	1,312,158	1,251,604	48,779	5,303	-	1,305,686	121
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	919,562	5,993	-	925,555	904,391	-	21,164	-	925,555	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	6,394	4,686,786	26,998	-	4,713,784	4,556,549	98,070	52,752	-	4,707,371	- 19

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Kapuskasing T

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		1 \$
Balance at the beginning of the year	1	299,144
Revenues		
Contributions from revenue fund	2	148,465
Contributions from capital fund	3	151,025
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	5,645
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	305,135
Expenditures		
Transferred to capital fund	14	3,250
Transferred to revenue fund	15	45,527
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	48,777
Balance at end of year for:		
Reserves	23	503,175
Reserve Funds	24	52,327
Total	25	555,502
Analysed as follows:		
Working funds	26	59,500
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	123,221
- water	29	-
Replacement of equipment	30	-
Sick leave	31	28,110
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	8,025
- roads	35	137,000
- sanitary and storm sewers	36	50,121
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	6,000
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	20,565
Exchange rate stabilization	48	-
Waterworks current purposes	49	20,000
Transit current purposes	50	-
Library current purposes	51	-
--	52	12,048
--	53	36,085
--	54	50,000
--	55	2,327
--	56	2,500
--	57	
Total	58	555,502

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	537,482	-
Accounts receivable			
Canada	2	2,427	
Ontario	3	919,929	
Region or county	4	-	
Other municipalities	5	9,286	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	146,951	business taxes
Taxes receivable			
Current year's levies	9	41,800	3,283
Previous year's levies	10	1,825	257
Prior year's levies	11	-	-
Penalties and interest	12	1,901	1,901
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	50,000	
Other current assets	18	132,837	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	3,057,383	
Other long term assets	20	6,012	6,012
	21	4,907,833	
	Total		

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	313,082		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	842,900		
Other	32	-		
Other current liabilities	33	11,432		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,982,462		
- special area rates and special charges	35	27,179		
- benefitting landowners	36	488,264		
- user rates (consolidated entities)	37	559,478		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	555,502		
Accumulated net revenue (deficit)				
General revenue	42	207,633		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	8,790		
Libraries	49	13,238		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	103,563		
--	53	1,903		
--	54	1,644		
--	55	-		
Region or county	56	-		
School boards	57	- 19		
Unexpended capital financing / (unfinanced capital outlay)	58	- 209,218		
Total	59	4,907,833		

1988 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

STATISTICAL DATA

For the year ended December 31, 1988.

1											
1. Number of continuous full time employees as at December 31											
Administration16											
Non-line Department Support Staff225											
Fire38											
Police413											
Transit5-											
Public Works643											
Health Services7-											
Homes for the Aged8100											
Other Social Services95											
Parks and Recreation107											
Libraries113											
Planning121											
Total13211											

continuous full time employees December 31											
other											
12											
146,159,015											
151,539,755											
171,083											

1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax168,268,270											
Previous years' tax1752,164											
Penalties and interest1816,409											
Subtotal198,336,843											
Discounts allowed20-											
Tax adjustments under section 362 and 363 of the Municipal Act											
- amounts added to the roll (negative)22-											
- amounts written off23-											
Tax adjustments under sections 465, 495 and 496 of the Municipal Act											
- recoverable from upper tier and school boards24-											
- recoverable from general municipal revenues2533,243											
Transfers to tax sale and tax registration accounts26-											
The Municipal Elderly Residents' Assistance Act - reductions27-											
- refunds28-											
Other (specify)80518											
Total reductions298,370,604											
Amounts added to the tax roll for collection purposes only303,000											
Business taxes written off under subsection 495(1) of the Municipal Act81-											

1											
4. Tax due dates for 1988 (lower tier municipalities only)											
Interim billings: Number of installments312											
Due date of first installment (YYYYMMDD)3219880228											
Due date of last installment (YYYYMMDD)3319880430											
Final billings: Number of installments342											
Due date of first installment (YYYYMMDD)3519880630											
Due date of last installment (YYYYMMDD)3619880830											
\$											
Supplementary taxes levied with1990 due date37-											

5. Projected capital expenditures and long term financing requirements as at December 31											
long term financing requirements											
gross expendituresapproved by the O.M.B. or Concilsubmitted but not yet approved by O.M.B. or Councilforecast not yet submitted to the O.M.B or Council											
1234											
\$ \$ \$ \$											
Estimated to take place											
in 198958694,606694,606--											
in 199059--											
in 199160--											
in 199261--											
in 199362--											
Total63694,606694,606--											

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	179,686		78,123	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	2,960	392,750	117,315	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	2,960	177,828	69,802	
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			50,000	
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, 1987					67	-	970,000	-	970,000
Approved in 1988					68	-	984,100	-	984,100
Financed in 1988					69	-	1,106,000	-	1,106,000
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1988					71	-	848,100	-	848,100
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
						\$	\$	\$	\$
73					16,457,000	17,281,000	18,145,000	19,052,000	20,005,000