

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	9,896,134	-	5,369,422	4,526,712
Direct water billings on ratepayers -- own municipality	2	633,943	-		633,943
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	282,422	-		282,422
-- other municipalities	5	-	-		-
Subtotal	6	10,812,499	-	5,369,422	5,443,077
PAYMENTS IN LIEU OF TAXATION					
Canada	7	51,643	-	-	51,643
Canada Enterprises	8	46,347	-	-	46,347
Ontario					
The Municipal Tax Assistance Act	9	32,124	-		32,124
The Municipal Act, section 157	10	12,675	-		12,675
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	105,456	-	59,700	45,756
Ontario Hydro	13	44,343	-	-	44,343
Liquor Control Board of Ontario	14	1,289	-	-	1,289
Other	15	7,932	-	-	7,932
Municipal enterprises	16	3,798	-	-	3,798
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	305,607	-	59,700	245,907
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	332,960	-	-	332,960
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	301,585	-	-	301,585
General Support	24	411,615	-	-	411,615
Northern Special Support	25	1,234,839	-	-	1,234,839
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	2,280,999	-	-	2,280,999
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,010,500			6,010,500
Canada specific grants	30	8,980			8,980
Other municipalities - grants and fees	31	1,301,218			1,301,218
Fees and service charges	32	2,081,957			2,081,957
Subtotal	33	9,402,655			9,402,655
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	60,573	-	-	60,573
Fines	37	35,751			35,751
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	214,351			214,351
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	57,789			57,789
Contributions from non-consolidated entities	45	60,000			60,000
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	428,464	-	-	428,464
TOTAL REVENUE	51	23,230,224	-	5,429,122	17,801,102

For the year ended December 31, 1990.

Kapuskasing T

2LT - OP

[illegible]

For the year ended December 31, 1990.

Municipality

Kapuskasing T

2LT - OP

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[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	37,801,044	10,412,055	4,240,725	21.656000	25.477000	818,619	265,268	108,041	- 744	7,327	3,657	1,202,168
Separate consolidated													
Total all school board taxation	0						2,344,623	2,037,173	917,675	2,327	47,995	19,629	5,369,422

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

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	13,833	-	-	65,376
Protection to Persons and Property					
Fire	2	-	-	-	1,460
Police	3	-	-	-	476
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,216
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,152
Transportation services					
Roadways	8	404,824	-	-	132,613
Winter Control	9	96,177	-	-	3,651
Transit	10	-	-	-	-
Parking	11	-	-	-	42,522
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	39,757
--	14	-	-	-	-
Subtotal	15	501,001	-	-	218,543
Environmental services					
Sanitary Sewer System	16	119,949	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,504
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,256	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	121,205	-	-	1,504
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	18,077
--	29	-	-	-	-
Subtotal	30	-	-	-	18,077
Social and Family Services					
General Assistance	31	1,663,746	-	626,381	-
Assistance to Aged Persons	32	3,513,465	-	674,837	1,547,577
Assitance to Children	33	-	-	-	-
Day Nurseries	34	26,060	-	-	-
--	35	10,176	-	-	5,819
Subtotal	36	5,213,447	-	1,301,218	1,553,396
Recreation and Cultural Services					
Parks and Recreation	37	7,561	8,980	-	198,796
Libraries	38	39,538	-	-	3,140
Other Cultural	39	3,831	-	-	1,215
Subtotal	40	50,930	8,980	-	203,151
Planning and Development					
Planning and Development	41	2,990	-	-	3,350
Commercial and Industrial	42	107,094	-	-	2,929
Residential Development	43	-	-	-	371
Agriculture and Reforestation	44	-	-	-	11,108
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	110,084	-	-	17,758
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,010,500	8,980	1,301,218	2,081,957

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality

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		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	521,860	-	310,273	6,209	-	3,493	841,835
Protection to Persons and Property								
Fire	2	574,435	-	61,654	39,827	49,957	4,412	730,285
Police	3	1,073,699	-	93,842	30,097	-	744	1,198,382
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	77,022	-	24,884	-	-	30	101,936
Emergency measures	6	24,072	-	17	-	-	-	24,089
Subtotal	7	1,749,228	-	180,397	69,924	49,957	5,186	2,054,692
Transportation services								
Roadways	8	905,195	312,489	631,073	664,938	-	433,893	2,079,802
Winter Control	9	152,663	-	145,535	-	-	195,916	494,114
Transit	10	-	-	-	-	-	-	-
Parking	11	74,730	-	6,188	-	-	1,363	82,281
Street Lighting	12	199	-	120,680	2,029	-	-	122,908
Air Transportation	13	40,618	-	60	-	-	-	40,678
--	14	-	-	-	-	-	-	-
Subtotal	15	1,173,405	312,489	903,536	666,967	-	236,614	2,819,783
Environmental services								
Sanitary Sewer System	16	82,082	110,195	41,883	-	-	29,224	263,384
Storm Sewer System	17	21,315	-	12,450	-	-	14,861	48,626
Waterworks System	18	265,842	117,881	202,033	13,693	-	33,258	632,707
Garbage Collection	19	199,072	-	4,049	-	-	124,270	327,391
Garbage Disposal	20	8,855	-	69,790	-	-	13,841	92,486
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	510,849	-	-	-	510,849
Subtotal	23	577,166	228,076	841,054	13,693	-	215,454	1,875,443
Health Services								
Public Health Services	24	-	-	-	-	111,657	-	111,657
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	5,500	-	5,500
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	18,733	-	23,003	19,001	-	-	60,737
--	29	-	-	-	-	-	-	-
Subtotal	30	18,733	-	23,003	19,001	117,157	-	177,894
Social and Family Services								
General Assistance	31	381,295	-	1,840,587	-	-	-	2,221,882
Assistance to Aged Persons	32	4,760,150	-	1,202,106	8,700	-	-	5,970,956
Assitance to Children	33	-	-	-	-	388,397	-	388,397
Day Nurseries	34	-	-	32,575	-	-	-	32,575
--	35	-	-	-	-	-	-	-
Subtotal	36	5,141,445	-	3,075,268	8,700	388,397	-	8,613,810
Recreation and Cultural Services								
Parks and Recreation	37	469,682	21,967	277,425	87,814	-	12,481	869,369
Libraries	38	68,271	-	61,953	2,665	-	-	132,889
Other Cultural	39	49,130	-	22,786	10,584	-	-	82,500
Subtotal	40	587,083	21,967	362,164	101,063	-	12,481	1,084,758
Planning and Development								
Planning and Development	41	-	-	3,790	3,300	-	-	7,090
Commercial and Industrial	42	88,909	29,002	91,665	7,853	-	-	217,429
Residential Development	43	-	-	-	13,213	-	-	13,213
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	88,909	29,002	95,455	24,366	-	-	237,732
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	9,857,829	591,534	5,791,150	909,923	555,511	-	17,705,947

For the year ended December 31, 1990.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	900,994
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	906,250
Reserves and Reserve Funds	3	8,588
Subtotal	4	914,838
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	771,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	771,000
Grants and Loan Forgiveness		
Ontario	20	2,693,161
Canada	21	-
Other Municipalities	22	-
Subtotal	23	2,693,161
Other Financing		
Prepaid Special Charges	24	109,457
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	109,457
Total Sources of Financing	33	4,488,456
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,662,159
Subtotal	36	3,662,159
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	7,551
Total Applications	42	3,669,710
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	82,248
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	160,122
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	224,067
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	18,303
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	82,248
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Kapuskasing T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	8,544
Protection to Persons and Property					
Fire	2	-	-	-	6,838
Police	3	-	-	-	21,330
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	28,168
Transportation services					
Roadways	8	2,345,138	-	-	2,982,775
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,345,138	-	-	2,982,775
Environmental services					
Sanitary Sewer System	16	250,000	-	-	250,091
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	13,693
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	250,000	-	-	263,784
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	19,001
--	29	-	-	-	-
Subtotal	30	-	-	-	19,001
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	8,023	-	-	61,032
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	8,023	-	-	61,032
Recreation and Cultural Services					
Parks and Recreation	37	90,000	-	-	292,912
Libraries	38	-	-	-	2,665
Other Cultural	39	-	-	-	-
Subtotal	40	90,000	-	-	295,577
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	3,278
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	3,278
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,693,161	-	-	3,662,159

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Kapuskasing T

		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	2,195,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	Subtotal 15	2,195,000
Environmental services		
Sanitary Sewer System	16	348,554
Storm Sewer System	17	-
Waterworks System	18	400,435
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	748,989
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	75,022
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	75,022
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	112,869
	Subtotal 47	112,869
Electricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	3,131,880

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1990.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	913,891
: To Canada and agencies			2	38,989
: To other			3	2,179,000
	Subtotal		4	3,131,880
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	3,131,880
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	3,019,011
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	112,869
--			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	248,247
Total liability under OMERS plans				
- initial unfunded			34	69,844
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	318,091

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	559,841	761,682	96,347	
- share of integrated projects	49	-	-	-	
7. 1990 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund	50	166,016	170,071		
- general tax rates *	51	18,812	8,559		
- special are rates and special charges	52	73,093	37,102		
- benefitting landowners	53	82,583	35,298		
- 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	340,504	251,030		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1991	60	371,323	306,779	-	-
1992	61	404,083	272,253	-	-
1993	62	432,989	234,313	-	-
1994	63	423,616	195,004	-	-
1995	64	241,000	154,215	-	-
1996-2000	65	1,146,000	403,425	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	112,869	25,678	-	-
Total	71	3,131,880	1,591,667	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72			-	
1992	73			-	
1993	74			-	
1994	75			-	
1995	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

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1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kapuskasing T

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For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	- 99	1,710,373	28,384	-	1,738,757	1,684,155	48,742	5,969	-	1,738,866	10
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,083,688	9,060	-	1,092,748	1,063,774	5,948	23,026	-	1,092,748	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	18	1,342,355	22,268	-	1,364,623	1,321,261	38,658	4,683	-	1,364,602	- 3
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,222,667	10,239	-	1,232,906	1,202,167	4,717	26,022	-	1,232,906	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 81	5,359,083	69,951	-	5,429,034	5,271,357	98,065	59,700	-	5,429,122	7

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Kapuskasing T

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		1 \$
Balance at the beginning of the year	1	394,722
Revenues		
Contributions from revenue fund	2	3,673
Contributions from capital fund	3	7,551
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	11,224
Expenditures		
Transferred to capital fund	14	8,588
Transferred to revenue fund	15	57,789
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	66,377
Balance at the end of the year for:		
Reserves	23	282,905
Reserve Funds	24	56,664
Total	25	339,569
Analysed as follows:		
Working funds	26	-
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	137,201
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	20,525
- roads	35	4,551
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	2,500
- 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	20,565
Exchange rate stabilization	48	-
Waterworks current purposes	49	20,000
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	28,068
Waste Site	53	50,000
Police Commission	54	2,738
Municipal Election	55	3,300
Business Improvement Area	56	50,121
--	57	
Total	58	339,569

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1134,150	-
	Accounts receivable		
	Canada	256,233	
	Ontario	31,085,363	
	Region or county	4-	
	Other municipalities	513,395	
	School Boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	8339,571	business taxes
	Taxes receivable		
	Current year's levies	9110,442	1,509
	Previous year's levies	103,868	400
	Prior year's levies	11-	-
	Penalties and interest	125,771	-
	Less allowance for uncollectables (negative)	13-	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	1752,738	
	Other current assets	18140,535	portion of line 20
	Capital outlay to be recovered in future years	193,131,880	for tax sale / tax registration
	Other long term assets	20193,325	1,325
	Total	215,267,271	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	510,778		-
- 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	968,318		
Other	32	-		
Other current liabilities	33	102,883		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,869,587		
- special area rates and special charges	35	112,869		
- benefitting landowners	36	748,989		
- user rates (consolidated entities)	37	400,435		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	339,569		
Accumulated net revenue (deficit)				
General revenue	42	149,337		
Special charges and special areas (specify)				
--	43	10,947		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	3,904		
Libraries	49	10,771		
Cemetaries	50	6,581		
Recreation, community centres and arenas	51	-		
--	52	56,616		
--	53	57,928		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	7		
Unexpended capital financing / (unfinanced capital outlay)	58	- 82,248		
Total	59	5,267,271		

1												
1. Number of continuous full time employees as at December 31												
Administration	1	4										
Non-line Department Support Staff	2	8										
Fire	3	9										
Police	4	22										
Transit	5	-										
Public Works	6	38										
Health Services	7	-										
Homes for the Aged	8	85										
Other Social Services	9	10										
Parks and Recreation	10	10										
Libraries	11	4										
Planning	12	1										
Total	13	191										
continuous full time employees December 31												
other												
1												
2												
\$												
\$												
2. Total expenditures during the year on:												
Wages and salaries	14	7,783,449	977,618									
Employee benefits	15	1,015,685	81,077									
1												
\$												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax	16	9,610,298										
Previous years' tax	17	20,414										
Penalties and interest	18	24,111										
Subtotal	19	9,654,823										
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	10,974										
Transfers to tax sale and tax registration accounts	26	-										
The Municipal Elderly Residents' Assistance Act - reductions	27	-										
- refunds	28	-										
Other (specify)	80	813										
Total reductions	29	9,666,610										
Amounts added to the tax roll for collection purposes only	30	13,345										
Business taxes written off under subsection 495(1) of the Municipal Act	81	-										
1												
4. Tax due dates for 1990 (lower tier municipalities only)												
Interim billings: Number of installments	31	2										
Due date of first installment (YYYYMMDD)	32	19900228										
Due date of last installment (YYYYMMDD)	33	19900430										
Final billings: Number of installments	34	2										
Due date of first installment (YYYYMMDD)	35	19900630										
Due date of last installment (YYYYMMDD)	36	19900831										
		\$										
Supplementary taxes levied with1994 due date	37	-										
5. Projected capital expenditures and long term financing requirements as at December 31												
long term financing requirements												
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council								
	1	2	3	4								
	\$	\$	\$	\$								
Estimated to take place												
in 1992	58	2,000,000	-	2,000,000								
in 1993	59	-	-	-								
in 1994	60	-	-	-								
in 1995	61	-	-	-								
in 1996	62	-	-	-								
Total	63	2,000,000	-	2,000,000								

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		-		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	2,900	488,136	145,807	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	2,900	202,812	79,610	
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
					1				
					\$				
Loans or advances due to reserve funds as at December 31					84				
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1989					67	-	1,092,267	-	
Approved in 1990					68	30,000	103,699	-	
Financed in 1990					69	-	771,000	-	
No long term financing necessary					70	-	77,100	-	
Approved but not financed as at December 31, 1990					71	30,000	347,866	-	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					18,600,000	19,300,000	20,500,000	21,500,000	22,300,000