

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	10,158,941	-	5,586,783	4,572,158
Direct water billings on ratepayers -- own municipality	2	645,758	-		645,758
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	288,657	-		288,657
-- other municipalities	5	-	-		-
Subtotal	6	11,093,356	-	5,586,783	5,506,573
PAYMENTS IN LIEU OF TAXATION					
Canada	7	56,501	-	-	56,501
Canada Enterprises	8	45,112	-	-	45,112
Ontario					
The Municipal Tax Assistance Act	9	32,698	-		32,698
The Municipal Act, section 157	10	11,175	-		11,175
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	106,205	-	60,449	45,756
Ontario Hydro	13	45,946	-	-	45,946
Liquor Control Board of Ontario	14	1,289	-	-	1,289
Other	15	15,749	-	-	15,749
Municipal enterprises	16	3,782	-	-	3,782
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	318,457	-	60,449	258,008
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	2,395,049	-	-	2,395,049
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,791,147			7,791,147
Canada specific grants	30	14,098			14,098
Other municipalities - grants and fees	31	1,646,006			1,646,006
Fees and service charges	32	2,352,981			2,352,981
Subtotal	33	11,804,232			11,804,232
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	46,779	-	-	46,779
Fines	37	13,285			13,285
Penalties and interest on taxes	38	45,528			45,528
Investment income - from own funds	39	-			-
- other	40	116,384			116,384
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	63,320			63,320
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	285,296	-	-	285,296
TOTAL REVENUE	51	25,896,390	-	5,647,232	20,249,158

For the year ended December 31, 1991.

Kapusking T

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For the year ended December 31, 1991.

Kapuskasing T

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ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	37,903,099	13,656,822	5,989,700	21.656000	25.478000	820,830	347,949	152,605	2,611	1,105	490	1,325,590
Separate consolidated													
Total all school board taxation	0						2,447,715	2,151,851	972,728	6,902	5,161	2,426	5,586,783

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

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1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	5,919	-	-	89,233
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	2,687
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	6,504	-	-	1,244
Emergency measures	6	-	-	-	-
Subtotal	7	6,504	-	-	3,931
Transportation services					
Roadways	8	475,260	-	-	72,002
Winter Control	9	104,325	-	-	3,679
Transit	10	-	-	-	-
Parking	11	-	-	-	25,760
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	43,719
--	14	-	-	-	-
Subtotal	15	579,585	-	-	145,160
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	31,781
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	127,080	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	127,080	-	-	31,781
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	26,453
--	29	-	-	-	-
Subtotal	30	-	-	-	26,453
Social and Family Services					
General Assistance	31	2,834,525	-	891,429	-
Assistance to Aged Persons	32	3,921,998	-	754,577	1,781,460
Assitance to Children	33	-	-	-	-
Day Nurseries	34	22,079	-	-	-
--	35	6,280	-	-	-
Subtotal	36	6,784,882	-	1,646,006	1,781,460
Recreation and Cultural Services					
Parks and Recreation	37	134,375	14,098	-	217,022
Libraries	38	42,198	-	-	929
Other Cultural	39	3,831	-	-	816
Subtotal	40	180,404	14,098	-	218,767
Planning and Development					
Planning and Development	41	-	-	-	750
Commercial and Industrial	42	106,773	-	-	55,446
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	106,773	-	-	56,196
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,791,147	14,098	1,646,006	2,352,981

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	520,822	41,780	392,840	6,011	-	5,106	966,559
Protection to Persons and Property								
Fire	2	653,914	-	87,091	34,876	48,349	6,661	830,891
Police	3	1,201,132	-	101,117	28,069	-	12	1,330,330
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	83,464	-	16,285	-	-	124	99,873
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,938,510	-	204,493	62,945	48,349	6,797	2,261,094
Transportation services								
Roadways	8	926,877	312,903	700,293	591,285	-	462,341	2,069,017
Winter Control	9	154,207	-	133,684	-	-	183,826	471,717
Transit	10	-	-	-	-	-	-	-
Parking	11	38,714	-	4,023	-	-	1,418	44,155
Street Lighting	12	-	-	127,072	-	-	-	127,072
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,119,798	312,903	965,072	591,285	-	277,097	2,711,961
Environmental services								
Sanitary Sewer System	16	93,617	191,943	611,996	-	-	35,892	933,448
Storm Sewer System	17	39,265	-	36,614	-	-	23,995	99,874
Waterworks System	18	308,195	88,949	308,517	36,254	-	48,131	790,046
Garbage Collection	19	202,764	-	4,148	-	-	122,815	329,727
Garbage Disposal	20	7,312	-	275,290	-	-	8,210	290,812
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	651,153	280,892	1,236,565	36,254	-	239,043	2,443,907
Health Services								
Public Health Services	24	-	-	-	-	124,789	-	124,789
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	21,329	-	24,074	2,484	-	-	47,887
--	29	-	-	-	-	-	-	-
Subtotal	30	21,329	-	24,074	2,484	124,789	-	172,676
Social and Family Services								
General Assistance	31	425,553	-	3,232,372	-	-	-	3,657,925
Assistance to Aged Persons	32	5,405,987	-	1,180,617	150,936	-	-	6,737,540
Assitance to Children	33	-	-	-	-	419,566	-	419,566
Day Nurseries	34	-	-	25,335	-	-	-	25,335
--	35	49,483	-	532	-	-	-	50,015
Subtotal	36	5,881,023	-	4,438,856	150,936	419,566	-	10,890,381
Recreation and Cultural Services								
Parks and Recreation	37	580,054	22,644	410,096	158,790	-	26,066	1,197,650
Libraries	38	104,381	-	42,749	5,905	-	-	153,035
Other Cultural	39	21,929	-	12,058	-	-	18	34,005
Subtotal	40	706,364	22,644	464,903	164,695	-	26,084	1,384,690
Planning and Development								
Planning and Development	41	20,338	-	3,625	-	-	-	23,963
Commercial and Industrial	42	73,378	26,154	114,663	9,586	-	67	223,848
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	93,716	26,154	118,288	9,586	-	67	247,811
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	10,932,715	684,373	7,845,091	1,024,196	592,704	-	21,079,079

1991 FINANCIAL INFORMATION RETURN		
Municipality		
Kapuskasing T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1991.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	82,248
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	945,343
Reserves and Reserve Funds	3	4,551
Subtotal	4	949,894
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	2,925,867
Canada	21	-
Other Municipalities	22	9,126
Subtotal	23	2,934,993
Other Financing		
Prepaid Special Charges	24	3,282
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	23,585
--	31	-
Subtotal	32	26,867
Total Sources of Financing	33	3,911,754
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	4,960,736
Subtotal	36	4,960,736
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	4,960,736
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,131,230
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	147,655
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	1,216,546
- Transfers From Reserves and Reserve Funds	47	-
- -	48	62,339
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,131,230
* - 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

Kapuskasing T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,677
Protection to Persons and Property					
Fire	2	-	-	-	1,887
Police	3	-	-	-	28,069
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	29,956
Transportation services					
Roadways	8	2,784,918	-	-	4,574,935
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,784,918	-	-	4,574,935
Environmental services					
Sanitary Sewer System	16	-	-	-	15,749
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	15,749
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,484
--	29	-	-	-	-
Subtotal	30	-	-	-	2,484
Social and Family Services					
General Assistance	31	-	-	-	36,254
Assistance to Aged Persons	32	137,424	-	9,126	249,384
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	137,424	-	9,126	285,638
Recreation and Cultural Services					
Parks and Recreation	37	3,525	-	-	37,381
Libraries	38	-	-	-	5,905
Other Cultural	39	-	-	-	-
Subtotal	40	3,525	-	-	43,286
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	5,011
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	5,011
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,925,867	-	9,126	4,960,736

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

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	1,899,158	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	1,899,158
Environmental services			
Sanitary Sewer System	16	269,949	
Storm Sewer System	17	-	
Waterworks System	18	418,569	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	688,518
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	60,013	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	60,013
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	94,058	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	94,058
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	2,741,747

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing 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	779,071	
: To Canada and agencies	2	26,676	
: To other	3	1,936,000	
Subtotal	4	2,741,747	
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	2,741,747	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,647,689	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	94,058	
--	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	206,005	
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	-	
Total	45	206,005	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects							
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges				
	1	2	3				
	\$	\$	\$				
Water projects - for this municipality only	46	-	-				
- share of integrated projects	47	-	-				
Sewer projects - for this municipality only	48	595,150	759,410				
- share of integrated projects	49	-	96,348				
7. 1991 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund		50	202,016				
- general tax rates *		51	216,075				
- special are rates and special charges		51	18,812				
- benefitting landowners		52	7,342				
- user rates (consolidated entities)		52	78,605				
Recovered from reserve funds		53	30,794				
Recovered from unconsolidated entities		53	90,700				
- hydro		54	40,029				
- gas and telephone		54	-				
--		55	-				
--		57	-				
--		56	-				
--		58	-				
--		59	-				
Total	78	390,133	294,240				
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	404,084	272,253	-	-	-	-
1993	61	432,989	234,313	-	-	-	-
1994	62	423,616	195,004	-	-	-	-
1995	63	241,000	154,216	-	-	-	-
1996	64	258,000	127,681	-	-	-	-
1997-2001	65	888,000	299,709	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	94,058	18,341	-	-	-	-
Total	71	2,741,747	1,301,517	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1992	72	41,000					
1993	73	45,000					
1994	74	50,000					
1995	75	55,000					
1996	76	60,000					
Total	77	251,000					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

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1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kapuskasing T

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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	10	1,760,667	3,762	-	1,764,429	1,715,122	42,109	7,231	-	1,764,462	43
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,203,648	3,721	-	1,207,369	1,172,989	11,923	22,457	-	1,207,369	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 3	1,312,159	2,800	-	1,314,959	1,276,661	33,035	5,383	-	1,315,079	117
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,356,116	4,206	-	1,360,322	1,325,590	9,354	25,378	-	1,360,322	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	7	5,632,590	14,489	-	5,647,079	5,490,362	96,421	60,449	-	5,647,232	160

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kapuskasing T

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		1	
		\$	
Balance at the beginning of the year	1	339,569	
Revenues			
Contributions from revenue fund	2	78,853	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	413	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	79,266	
Expenditures			
Transferred to capital fund	14	4,551	
Transferred to revenue fund	15	63,320	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	67,871	
Balance at the end of the year for:			
Reserves	23	293,736	
Reserve Funds	24	57,228	
Total	25	350,964	
Analysed as follows:			
Working funds	26	-	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	127,151	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	20,525	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	2,500	
- water	38	20,000	
- 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	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	107,334	
Waste Site	53	50,000	
Police Commission	54	2,889	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	350,964	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	697,887	-
Accounts receivable			
Canada	2	208,453	
Ontario	3	628,065	
Region or county	4	-	
Other municipalities	5	64,652	
School Boards	6	24,862	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	414,232	business taxes
Taxes receivable			
Current year's levies	9	177,605	-
Previous year's levies	10	48,135	-
Prior year's levies	11	-	-
Penalties and interest	12	3,025	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	55,000	
Other current assets	18	132,525	portion of line 20
Capital outlay to be recovered in future years	19	2,741,747	for tax sale / tax
			registration
Other long term assets	20	193,368	1,368
	21	5,389,556	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,017,278		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	1,800,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	149,947		
Region or county	28	-		
Other municipalities	29	7,978		
School Boards	30	9,589		
Trade accounts payable	31	900,722		
Other	32	52,562		
Other current liabilities	33	23,676		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,782,012		
- special area rates and special charges	35	94,058		
- benefitting landowners	36	447,108		
- user rates (consolidated entities)	37	418,569		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	350,964		
Accumulated net revenue (deficit)				
General revenue	42	- 552,598		
Special charges and special areas (specify)				
--	43	9,687		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 142,553		
Libraries	49	- 2,390		
Cemetaries	50	12,114		
Recreation, community centres and arenas	51	-		
--	52	85,981		
--	53	55,922		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	160		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,131,230		
Total	59	5,389,556		

STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	11	
Non-line Department Support Staff	2	-	
Fire	3	7	
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	188	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	8,571,527	848,228
Employee benefits	15	1,377,244	135,716
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	9,818,341	
Previous years' tax	17	68,517	
Penalties and interest	18	50,274	
Subtotal	19	9,937,132	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		-	
- recoverable from general municipal revenues	25	82,242	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	10,019,374	
Amounts added to the tax roll for collection purposes only	30	64,745	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19910228	
Due date of last installment (YYYYMMDD)	33	19910430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910628	
Due date of last installment (YYYYMMDD)	36	19910830	
		\$	
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
Estimated to take place		1 \$	2 \$
in 1992	58	1,000,000	-
in 1993	59	-	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	62	-	-
Total	63	1,000,000	-

STATISTICAL DATA

For the year ended December 31, 1991.

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		194,996	
						81,440	
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	
				\$		\$	
Water							
In this municipality				39		2,900	
In other municipalities (specify municipality)						497,257	
--				40		-	
--				41		-	
--				42		-	
--				43		-	
--				64		-	
				number of residential units		1991 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Sewer							
In this municipality				44		2,900	
In other municipalities (specify municipality)						207,288	
--				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	
				\$		\$	
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		30,000	
Approved in 1991				68		-	
Financed in 1991				69		-	
No long term financing necessary				70		-	
Approved but not financed as at December 31, 1991				71		30,000	
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	
				\$		\$	
73				21,500,000		22,000,000	
				22,700,000		23,500,000	
				24,000,000			