

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## Kapuskasing T

1  
3

		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	10,155,914	-	5,594,991	4,560,923
Direct water billings on ratepayers -- own municipality	2	679,580	-		679,580
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	271,879	-		271,879
-- other municipalities	5	-	-		-
Subtotal	6	11,107,373	-	5,594,991	5,512,382
PAYMENTS IN LIEU OF TAXATION					
Canada	7	58,194	-	-	58,194
Canada Enterprises	8	44,828	-	-	44,828
Ontario					
The Municipal Tax Assistance Act	9	32,893	-		32,893
The Municipal Act, section 157	10	11,850	-		11,850
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	105,802	-	60,046	45,756
Ontario Hydro	13	47,437	-	-	47,437
Liquor Control Board of Ontario	14	1,289	-	-	1,289
Other	15	15,892	-	-	15,892
Municipal enterprises	16	3,799	-	-	3,799
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	321,984	-	60,046	261,938
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	2,631,999	-	-	2,631,999
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	8,070,880			8,070,880
Canada specific grants	30	33,099			33,099
Other municipalities - grants and fees	31	1,792,376			1,792,376
Fees and service charges	32	2,434,681			2,434,681
Subtotal	33	12,331,036			12,331,036
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	258,610	-	-	258,610
Fines	37	12,292			12,292
Penalties and interest on taxes	38	62,764			62,764
Investment income - from own funds	39	-			-
- other	40	80,147			80,147
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	196,420			196,420
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	610,233	-	-	610,233
TOTAL REVENUE	51	27,002,625	-	5,655,037	21,347,588

*For the year ended December 31, 1992.*

## Kapuskasing T

2LT - OP  
4

[illegible]

*For the year ended December 31, 1992.*

## Kapuskasing T

2LT - OP  
4

[illegible]

*For the year ended December 31, 1992.*

## Kapuskasing T

2LT - OP  
4

### III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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	39,326,454	16,415,446	7,512,780	21.273000	25.027000	836,592	410,829	188,022	6,891	3,384	1,548	1,447,266
Separate consolidated													
Total all school board taxation	0						2,448,880	2,141,920	971,220	16,352	11,312	5,307	5,594,991

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Kapuskasing T

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,067	-	-	101,757
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	78
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,843
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,921
Transportation services					
Roadways	8	366,040	-	-	64,981
Winter Control	9	102,042	-	-	3,995
Transit	10	-	-	-	-
Parking	11	-	-	-	19,208
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	41,944
--	14	-	-	-	-
Subtotal	15	468,082	-	-	130,128
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	24,168
Pollution Control	21	-	-	-	-
--	22	24,251	-	-	-
Subtotal	23	24,251	-	-	24,168
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	22,571
--	29	-	-	-	-
Subtotal	30	-	-	-	22,571
Social and Family Services					
General Assistance	31	3,455,326	-	1,014,768	-
Assistance to Aged Persons	32	3,797,071	-	777,608	1,917,988
Assitance to Children	33	-	-	-	-
Day Nurseries	34	28,007	-	-	-
--	35	18,707	-	-	-
Subtotal	36	7,299,111	-	1,792,376	1,917,988
Recreation and Cultural Services					
Parks and Recreation	37	95,406	33,099	-	233,902
Libraries	38	40,042	-	-	871
Other Cultural	39	3,831	-	-	-
Subtotal	40	139,279	33,099	-	234,773
Planning and Development					
Planning and Development	41	-	-	-	1,375
Commercial and Industrial	42	134,090	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	134,090	-	-	1,375
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	8,070,880	33,099	1,792,376	2,434,681

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	532,576	43,283	478,093	6,653	-	5,511	1,066,116
Protection to Persons and Property								
Fire	2	532,663	-	97,555	11,155	81,394	4,498	727,265
Police	3	1,142,275	-	94,163	9,619	-	95	1,246,152
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	95,643	-	109,135	9,435	-	3,701	217,914
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,770,581	-	300,853	30,209	81,394	8,294	2,191,331
Transportation services								
Roadways	8	845,321	372,207	434,806	802,565	-	629,689	1,825,210
Winter Control	9	320,303	-	167,991	-	-	383,208	871,502
Transit	10	-	-	-	-	-	-	-
Parking	11	32,235	-	3,222	-	-	991	36,448
Street Lighting	12	267	-	145,223	1,338	-	2,481	149,309
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,198,126	372,207	751,242	803,903	-	243,009	2,882,469
Environmental services								
Sanitary Sewer System	16	101,795	208,965	743,543	-	-	40,987	1,095,290
Storm Sewer System	17	10,509	-	15,143	-	-	4,903	30,555
Waterworks System	18	269,374	133,913	201,194	24,901	-	36,944	666,326
Garbage Collection	19	184,535	-	5,344	-	-	119,416	309,295
Garbage Disposal	20	5,502	-	224,385	-	-	6,235	236,122
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	571,715	342,878	1,189,609	24,901	-	208,485	2,337,588
Health Services								
Public Health Services	24	-	-	-	-	123,152	-	123,152
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	19,748	-	19,210	606	-	-	39,564
--	29	-	-	-	-	-	-	-
Subtotal	30	19,748	-	19,210	606	123,152	-	162,716
Social and Family Services								
General Assistance	31	457,343	-	147,738	-	3,713,086	-	4,318,167
Assistance to Aged Persons	32	5,488,033	-	1,285,456	174,231	-	-	6,947,720
Assitance to Children	33	-	-	-	-	414,082	-	414,082
Day Nurseries	34	-	-	34,860	-	-	-	34,860
--	35	48,010	-	60	-	-	-	48,070
Subtotal	36	5,993,386	-	1,468,114	174,231	4,127,168	-	11,762,899
Recreation and Cultural Services								
Parks and Recreation	37	608,837	22,214	334,702	25,446	-	20,636	1,011,835
Libraries	38	88,811	-	41,073	2,228	-	-	132,112
Other Cultural	39	15,668	-	6,527	-	-	63	22,258
Subtotal	40	713,316	22,214	382,302	27,674	-	20,699	1,166,205
Planning and Development								
Planning and Development	41	17,209	-	2,971	-	-	-	20,180
Commercial and Industrial	42	80,974	20,645	91,888	7,739	26,939	20	228,205
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	98,183	20,645	94,859	7,739	26,939	20	248,385
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	10,897,631	801,227	4,684,282	1,075,916	4,358,653	-	21,817,709

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,131,230	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	901,685	
Reserves and Reserve Funds	3	-	
Subtotal	4	901,685	
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	1,300,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	1,300,000	
Grants and Loan Forgiveness			
Ontario	20	863,232	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	863,232	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	32,870	
--	31	-	
Subtotal	32	32,870	
Total Sources of Financing	33	3,097,787	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,856,640	
Subtotal	36	1,856,640	
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	1,856,640	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 109,917	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 140,773	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	3,214	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	27,642	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 109,917	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Kapuskasing T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	6,654
Protection to Persons and Property					
Fire	2	-	-	-	11,155
Police	3	-	-	-	12,832
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	9,435
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	33,422
Transportation services					
Roadways	8	682,716	-	-	1,568,736
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,338
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	682,716	-	-	1,570,074
Environmental services					
Sanitary Sewer System	16	-	-	-	6,882
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	24,901
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	31,783
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	606
--	29	-	-	-	-
Subtotal	30	-	-	-	606
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	148,197	-	-	118,075
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	148,197	-	-	118,075
Recreation and Cultural Services					
Parks and Recreation	37	32,319	-	-	88,716
Libraries	38	-	-	-	2,228
Other Cultural	39	-	-	-	-
Subtotal	40	32,319	-	-	90,944
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	5,082
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	5,082
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	863,232	-	-	1,856,640

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Kapuskasing T

7  
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	2,993,899
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	2,993,899
Environmental services		
Sanitary Sewer System	16	185,100
Storm Sewer System	17	-
Waterworks System	18	320,693
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	505,793
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	43,914
Libraries	38	-
Other Cultural	39	-
Subtotal	40	43,914
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	75,246
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	75,246
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	3,618,852

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1992.

		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	541,160	
: To Canada and agencies	2	13,691	
: To other	3	3,064,001	
Subtotal	4	3,618,852	
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	3,618,852	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	3,543,606	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	75,246	
--	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	227,440	
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	227,440	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1992.

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	- 581,643	756,848	96,348	
- share of integrated projects	49	-	-	-	
7. 1992 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	221,359	308,207		
- special are rates and special charges	51	18,812	6,114		
- benefitting landowners	52	84,848	23,990		
- user rates (consolidated entities)	53	97,876	40,021		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	422,895	378,332		
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
		\$	\$	\$	\$
1993	60	475,989	354,084	-	-
1994	61	469,616	311,376	-	-
1995	62	291,000	293,561	-	-
1996	63	313,000	235,295	-	-
1997	64	1,285,000	151,789	-	-
1998-2002	65	709,001	173,455	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	75,246	12,228	-	-
Total	71	3,618,852	1,531,788	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72			-	
1994	73			-	
1995	74			-	
1996	75			-	
1997	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

## 1992 FINANCIAL INFORMATION RETURN

Municipality

## Kapuskasing T

# 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

[illegible]



1992 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	43	1,456,769	5,701	-	1,462,470	1,418,113	36,294	8,142	-	1,462,549	122
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,290,223	10,349	-	1,300,572	1,262,254	17,812	20,506	-	1,300,572	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	117	1,402,889	5,100	-	1,407,989	1,372,978	27,015	7,885	-	1,407,878	6
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,472,215	11,823	-	1,484,038	1,447,266	13,259	23,513	-	1,484,038	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	160	5,622,096	32,973	-	5,655,069	5,500,611	94,380	60,046	-	5,655,037	128

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Kapuskasing T

10  
15

For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	350,964
Revenues		
Contributions from revenue fund	2	174,231
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	397
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	174,628
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	196,420
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	196,420
Balance at the end of the year for:		
Reserves	23	271,547
Reserve Funds	24	57,625
Total	25	329,172
Analysed as follows:		
Working funds	26	-
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	43,534
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- 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	-
Development Charges Act	68	-
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	189,612
Waste Site	53	50,000
Police Commission	54	2,961
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	329,172

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kapuskasing T
---------------

11  
16

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	651,532	-
Accounts receivable			
Canada	2	79,319	
Ontario	3	345,641	
Region or county	4	-	
Other municipalities	5	18,196	
School Boards	6	5,920	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	814,727	business taxes
Taxes receivable			
Current year's levies	9	394,349	-
Previous year's levies	10	43,592	-
Prior year's levies	11	-	-
Penalties and interest	12	15,261	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	78,811	
Other current assets	18	133,289	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	3,618,852	
Other long term assets	20	180,574	-
Total	21	6,380,063	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kapuskasing T
---------------

11  
16

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,735,907		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	775,000		
Accounts payable and accrued liabilities				
Canada	26	13,859		
Ontario	27	183		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	31,339		
Trade accounts payable	31	705,939		
Other	32	10,000		
Other current liabilities	33	53,725		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,866,915		
- special area rates and special charges	35	75,246		
- benefitting landowners	36	355,998		
- user rates (consolidated entities)	37	320,693		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	329,172		
Accumulated net revenue (deficit)				
General revenue	42	- 1,128,147		
Special charges and special areas (specify)				
--	43	14,648		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 135,103		
Libraries	49	2,969		
Cemetaries	50	23,611		
Recreation, community centres and arenas	51	-		
--	52	218,064		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	128		
Unexpended capital financing / (unfinanced capital outlay)	58	109,917		
Total	59	6,380,063		

1992 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

STATISTICAL DATA

For the year ended December 31, 1992.

1											
1. Number of continuous full time employees as at December 31											
Administration110											
Non-line Department Support Staff2-											
Fire34											
Police422											
Transit5-											
Public Works631											
Health Services7-											
Homes for the Aged880											
Other Social Services910											
Parks and Recreation108											
Libraries114											
Planning121											
Total13170											
continuous full time employees December 31other											
12											
2. Total expenditures during the year on:											
Wages and salaries148,244,0581,018,928											
Employee benefits151,454,834179,811											
1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax169,627,717											
Previous years' tax17140,119											
Penalties and interest1850,528											
Subtotal199,818,364											
Discounts allowed20-											
Tax adjustments under section 363 and 364 of the Municipal Act											
- amounts added to the roll (negative)22-											
- amounts written off2342,032											
Tax adjustments under sections 421, 441 and 442 of the Municipal Act											
- recoverable from upper tier and school boards24-											
- recoverable from general municipal revenues25-											
Transfers to tax sale and tax registration accounts2644											
The Municipal Elderly Residents' Assistance Act - reductions27-											
- refunds28-											
Other (specify)80-											
Total reductions299,860,440											
Amounts added to the tax roll for collection purposes only3030,000											
Business taxes written off under subsection 441(1) of the Municipal Act81-											
1											
4. Tax due dates for 1992 (lower tier municipalities only)											
Interim billings: Number of installments312											
Due date of first installment (YYYYMMDD)3219920228											
Due date of last installment (YYYYMMDD)3319920430											
Final billings: Number of installments342											
Due date of first installment (YYYYMMDD)3519920630											
Due date of last installment (YYYYMMDD)3619920831											
\$											
Supplementary taxes levied with1994 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 199358--											
in 199459--											
in 199560--											
in 199661--											
in 199762--											
Total63--											

STATISTICAL DATA

For the year ended December 31, 1992.

					balance of fund		loans outstanding							
					1		2							
					\$		\$							
6. Ontario Home Renewal Plan trust fund at year end					82		195,794		60,460					
7. Analysis of direct water and sewer billings as at December 31														
					number of residential units		1992 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$					
Water					39		2,900		530,072		149,508			
In this municipality														
In other municipalities (specify municipality)														
--					40		-		-		-			
--					41		-		-		-			
--					42		-		-		-			
--					43		-		-		-			
--					64		-		-		-			
					number of residential units		1992 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$					
Sewer					44		2,900		195,753		76,126			
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		30,000		2,147,866		-			
Approved in 1992					68		-		1,000,000		-			
Financed in 1992					69		-		1,300,000		-			
No long term financing necessary					70		-		-		-			
Approved but not financed as at December 31, 1992					71		30,000		1,847,866		-			
Applications submitted but not approved as at Decemeber 31, 1992					72		-		-		-			
12. Forecast of total revenue fund expenditures														
					1993		1994		1995		1996		1997	
					1		2		3		4		5	
					\$		\$		\$		\$		\$	
73					22,000,000		22,500,000		23,000,000		23,500,000		24,000,000	