

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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	11,041,521	-	5,679,998	5,361,523
Direct water billings on ratepayers -- own municipality	2	781,402	-		781,402
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	335,694	-		335,694
-- other municipalities	5	-	-		-
Subtotal	6	12,158,617	-	5,679,998	6,478,619
PAYMENTS IN LIEU OF TAXATION					
Canada	7	62,640	-	-	62,640
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	49,026	-		49,026
The Municipal Act, section 157	10	8,400	-		8,400
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	117,114	-	62,727	54,387
Ontario Hydro	13	58,777	-	-	58,777
Liquor Control Board of Ontario	14	1,531	-	-	1,531
Other	15	30,809	-	-	30,809
Municipal enterprises	16	4,510	-	-	4,510
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	332,807	-	62,727	270,080
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	2,166,720	-	-	2,166,720
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	8,311,198			8,311,198
Canada specific grants	30	18,975			18,975
Other municipalities - grants and fees	31	1,878,788			1,878,788
Fees and service charges	32	2,360,704			2,360,704
Subtotal	33	12,569,665			12,569,665
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	163,863	-	-	163,863
Fines	37	37,572			37,572
Penalties and interest on taxes	38	68,650			68,650
Investment income - from own funds	39	-			-
- other	40	115,487			115,487
Sales of publications, equipment, etc	42	19,649			19,649
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	164,184			164,184
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	18,163			18,163
--	48	21,734	21,734		
Sale of Land	49	16,028			16,028
Subtotal	50	625,330	-	-	625,330
TOTAL REVENUE	51	27,853,139	-	5,742,725	22,110,414

For the year ended December 31, 1995.

Kapuskasing T

[illegible]

For the year ended December 31, 1995.

Kapuskasing T

II. Upper tier purposes

For the year ended December 31, 1995.

Kapuskasing T

Public consolidated

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Kapuskasing T

2LT - OP

4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	43,547,155	25,312,550	11,734,670	22.392000	26.344000	975,108	666,834	309,139	-	35,343	14,062	2,000,486
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	23,919	-	-	-	-	23,919
Total Taxation	0	-	-	-	-	-	975,108	690,753	309,139	-	35,343	14,062	2,024,405
Separate consolidated													
Total all school board taxation	0						2,646,703	2,002,080	881,136	-	109,606	40,473	5,679,998

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1995.

This Schedule Not Required For This Municipality

[illegible]

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	17,094	-	-	36,252
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,370
Emergency measures	6	-	-	-	1,189
Subtotal	7	-	-	-	5,559
Transportation services					
Roadways	8	321,937	-	-	44,882
Winter Control	9	56,813	-	-	4,374
Transit	10	-	-	-	-
Parking	11	-	-	-	45,017
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	21,954
--	14	-	-	-	-
Subtotal	15	378,750	-	-	116,227
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	18,400	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	1,832
Subtotal	23	18,400	-	-	1,832
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	41,213
--	29	-	-	-	-
Subtotal	30	-	-	-	41,213
Social and Family Services					
General Assistance	31	3,579,814	-	1,069,745	-
Assistance to Aged Persons	32	3,942,285	-	809,043	1,843,868
Assitance to Children	33	-	-	-	-
Day Nurseries	34	54,373	-	-	-
--	35	259,870	-	-	1,401
Subtotal	36	7,836,342	-	1,878,788	1,845,269
Recreation and Cultural Services					
Parks and Recreation	37	4,361	18,975	-	295,342
Libraries	38	49,995	-	-	4,025
Other Cultural	39	3,831	-	-	-
Subtotal	40	58,187	18,975	-	299,367
Planning and Development					
Planning and Development	41	2,425	-	-	14,985
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,425	-	-	14,985
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	8,311,198	18,975	1,878,788	2,360,704

1995 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Kapuskasing T						
For the year ended December 31, 1995.								
		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	650,222	92,979	331,855	76,763	-	9,260	1,161,079
Protection to Persons and Property								
Fire	2	323,122	-	81,062	27,082	54,418	5,918	491,602
Police	3	64,520	-	3,539	-	896,600	-	964,659
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	52,346	-	8,910	19,392	6,000	-	86,648
Emergency measures	6	968	-	16,346	15,000	21,400	204	53,918
Subtotal	7	440,956	-	109,857	61,474	978,418	6,122	1,596,827
Transportation services								
Roadways	8	770,181	475,725	595,437	668,637	-	459,938	2,050,042
Winter Control	9	135,819	-	112,199	-	-	208,944	456,962
Transit	10	-	-	-	-	-	-	-
Parking	11	43,932	-	14,461	-	-	479	58,872
Street Lighting	12	1,173	-	153,809	-	-	126	155,108
Air Transportation	13	-	-	-	-	-	-	-
--	14	28,822	-	901	-	-	-	29,723
Subtotal	15	979,927	475,725	876,807	668,637	-	250,389	2,750,707
Environmental services								
Sanitary Sewer System	16	74,692	105,856	650,519	54,818	-	27,118	913,003
Storm Sewer System	17	11,959	-	14,974	-	-	6,070	33,003
Waterworks System	18	258,861	17,108	304,929	-	-	38,348	619,246
Garbage Collection	19	108,714	40,720	8,387	-	-	136,508	294,329
Garbage Disposal	20	3,943	-	173,185	-	-	2,037	179,165
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	14,603	78,873	-	1,419	94,895
Subtotal	23	458,169	163,684	1,166,597	133,691	-	211,500	2,133,641
Health Services								
Public Health Services	24	-	-	-	-	125,176	-	125,176
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	23,926	-	19,113	18,775	-	-	61,814
--	29	3,116	-	2,624	-	-	1,470	7,210
Subtotal	30	27,042	-	21,737	18,775	125,176	1,470	194,200
Social and Family Services								
General Assistance	31	456,815	-	249,190	124,088	3,799,935	-	4,630,028
Assistance to Aged Persons	32	5,451,051	-	1,455,479	84,233	23,250	-	7,014,013
Assitance to Children	33	-	-	-	-	397,120	-	397,120
Day Nurseries	34	-	-	-	-	54,234	-	54,234
--	35	24,743	-	32,671	-	242,981	-	300,395
Subtotal	36	5,932,609	-	1,737,340	208,321	4,517,520	-	12,395,790
Recreation and Cultural Services								
Parks and Recreation	37	494,508	6,645	311,400	122,886	-	21,862	957,301
Libraries	38	117,946	-	43,781	88	-	-	161,815
Other Cultural	39	39,290	-	51,127	-	-	175	90,592
Subtotal	40	651,744	6,645	406,308	122,974	-	22,037	1,209,708
Planning and Development								
Planning and Development	41	19,681	-	4,433	29,481	-	-	53,595
Commercial and Industrial	42	2,545	17,644	28,303	2,486	22,862	-	73,840
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	56,475	-	15,448	-	-	-	71,923
Subtotal	47	78,701	17,644	48,184	31,967	22,862	-	199,358
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	9,219,370	756,677	4,698,685	1,322,602	5,643,976	-	21,641,310

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		1,211,631
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		1,096,782
Reserves and Reserve Funds	3		-
Subtotal	4		1,096,782
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
Other Ontario Housing Programs	10		-
Ontario Clean Water Agency	11		-
Other Loans from Ontario Capital Corporations	50		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		743,962
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		180,000
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		923,962
Grants and Loan Forgiveness			
Ontario	20		1,696,070
Canada	21		-
Other Municipalities	22		-
Subtotal	23		1,696,070
Other Financing			
Prepaid Special Charges	24		111,601
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		174,000
--	30		-
--	31		-
Subtotal	32		285,601
Total Sources of Financing	33		4,002,415
Applications			
Own Expenditures			
Short Term Interest Costs	34		64,753
Other	35		3,884,241
Subtotal	36		3,948,994
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		15,000
Total Applications	42		3,963,994
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		1,173,210
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	375,883
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		1,432,093
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		117,000
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		1,173,210
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Kapuskasing T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	69,431
Protection to Persons and Property					
Fire	2	-	-	-	27,082
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	19,392
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	46,474
Transportation services					
Roadways	8	855,490	-	-	2,281,422
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	855,490	-	-	2,281,422
Environmental services					
Sanitary Sewer System	16	736,380	-	-	1,091,432
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	736,380	-	-	1,091,432
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	18,775
--	29	-	-	-	-
Subtotal	30	-	-	-	18,775
Social and Family Services					
General Assistance	31	-	-	-	9,245
Assistance to Aged Persons	32	-	-	-	28,954
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	38,199
Recreation and Cultural Services					
Parks and Recreation	37	104,200	-	-	400,206
Libraries	38	-	-	-	88
Other Cultural	39	-	-	-	-
Subtotal	40	104,200	-	-	400,294
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	2,967
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	2,967
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,696,070	-	-	3,948,994

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Kapuskasing T

7
11

		1	\$
General Government	1	748,868	
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	2,358,131	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	2,358,131	
Environmental services			
Sanitary Sewer System	16	748,052	
Storm Sewer System	17	-	
Waterworks System	18	94,671	
Garbage Collection	19	98,351	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	941,074	
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	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	18,812	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	18,812	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	4,066,885	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1995.

		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	747,497	
: To Canada and agencies	2	-	
: To other	3	3,319,388	
	4	4,066,885	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario - special purpose loans	80	-	
:Ontario - Other	81	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	4,066,885	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,970,996	
Long term bank loans	18	277,426	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	18,812	
--	24	799,651	
			\$
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 U.S. dollars	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - 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	113,563	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	113,563	Total

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kapuskasing T

For the year ended December 31, 1995.

6. Ontario Clean Water Agency 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	-	92,330			
- share of integrated projects	49	-	-			
7. 1995 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund	50	433,028	281,084			
- general tax rates	51	18,812	2,446			
- special are rates and special charges	52	1,696	503			
- benefitting landowners	53	6,792	12,316			
- user rates (consolidated entities)	54	-	-			
Recovered from reserve funds	55	-	-			
Recovered from unconsolidated entities	56	-	-			
- hydro	57	-	-			
- gas and telephone	58	-	-			
--	59	-	-			
--	78	460,328	296,349			
--						
Line 78 includes:	90	-	-			
Financing of one-time real estate purchase	91	-	-			
Other lump sum (balloon) repayments of long term debt						
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
	\$	\$	\$	\$	\$	\$
1996	543,236	313,185	-	-	-	-
1997	1,522,109	217,771	-	-	-	-
1998	424,913	130,861	-	-	-	-
1999	247,609	107,098	-	-	-	-
2000	154,361	166,619	-	-	-	-
2001 - 2005	617,444	-	-	-	-	-
2006 onwards	538,401	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	18,812	-	-	-	-
Total	71	4,066,885	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1					
	\$					
1996	72	-				
1997	73	-				
1998	74	-				
1999	75	-				
2000	76	-				
Total	77	-				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal	interest				
	1	2				
	\$	\$				
Repayment of Provincial Special Assistance	92	-				

1995 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

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1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kapuskasing T

9LT
13

For the year ended December 31, 1995.

		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	4,003	940,520	29,097	-	969,617	947,015	10,503	8,119	-	965,637	23
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,706,044	42,061	-	1,748,105	1,703,221	23,559	21,325	-	1,748,105	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	4,084	954,089	29,516	-	983,605	960,633	10,663	8,236	-	979,532	11
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,000,046	49,405	-	2,049,451	2,000,485	23,919	25,047	-	2,049,451	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	8,087	5,600,699	150,079	-	5,750,778	5,611,354	68,644	62,727	-	5,742,725	34

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Kapuskasing T

10
15

		1	\$
Balance at the beginning of the year	1	432,270	
Revenues			
Contributions from revenue fund	2	225,820	
Contributions from capital fund	3	15,000	
Development Charges Act	67	-	
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	240,820	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	164,184	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	164,184	
Balance at the end of the year for:			
Reserves	23	450,365	
Reserve Funds	24	58,541	
Total	25	508,906	
Analysed as follows:			
Working funds	26	-	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	54,818	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	20,126	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	2,035	
- library	65	-	
- other cultural	66	2,500	
- water	38	-	
- 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	20,000	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	221,018	
Waste Site	53	50,000	
Police Commission	54	3,001	
Municipal Election	55	114,843	
Business Improvement Area	56	-	
--	57		
Total	58	508,906	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

11
16

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	592,085	-
Accounts receivable			
Canada	2	52,987	
Ontario	3	721,735	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	8,544	receivable for
Other (including unorganized areas)	8	601,076	business taxes
Taxes receivable			
Current year's levies	9	102,508	-
Previous year's levies	10	16,699	-
Prior year's levies	11	8,104	-
Penalties and interest	12	3,019	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	253,378	
Other current assets	18	138,650	portion of line 20
Capital outlay to be recovered in future years	19	3,347,199	for tax sale / tax registration
Other long term assets	20	394,551	263,844
	21	6,240,535	
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

11
16

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	2,041,014		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	4,042		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	78,390		
Trade accounts payable	31	1,045,547		
Other	32	-		
Other current liabilities	33	128,930		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,944,402		
- special area rates and special charges	35	18,812		
- benefitting landowners	36	9,000		
- user rates (consolidated entities)	37	94,671		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	508,906		
Accumulated net revenue (deficit)				
General revenue	42	- 882,575		
Special charges and special areas (specify)				
--	43	6,296		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	191,264		
Libraries	49	- 1,896		
Cemetaries	50	24,379		
Recreation, community centres and arenas	51	-		
--	52	202,529		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	34		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,173,210		
Total	59	6,240,535		

STATISTICAL DATA

For the year ended December 31, 1995.

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	7			
Non-line Department Support Staff	2	-			
Fire	3	2			
Police	4	-			
Transit	5	-			
Public Works	6	28			
Health Services	7	-			
Homes for the Aged	8	80			
Other Social Services	9	8			
Parks and Recreation	10	8			
Libraries	11	4			
Planning	12	1			
Total	13	138			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	6,896,089	940,375		
Employee benefits	15	1,216,957	165,949		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	10,546,783			
Previous years' tax	17	11,007			
Penalties and interest	18	79,232			
Subtotal	19	10,637,022			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act	22				
- amounts added to the roll (negative)		-			
- amounts written off	23	- 246,787			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24				
- recoverable from upper tier and school boards		101,389			
- recoverable from general municipal revenues	25	-			
Transfers to tax sale and tax registration accounts	26	263,844			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	10,755,468			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1995 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19950228			
Due date of last installment (YYYYMMDD)	33	19950430			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19950630			
Due date of last installment (YYYYMMDD)	36	19950831			
		\$			
Supplementary taxes levied with 1996 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 \$	3 \$	4 \$
in 1996	58	-	-	-	-
in 1997	59	-	-	-	-
in 1998	60	-	-	-	-
in 1999	61	-	-	-	-
in 2000	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	34,144		28,964	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	39	2,900	609,494	171,908	
	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43	-	-	-	-
	64	-	-	-	-
		number of residential units	1995 billings residential units	all other properties	computer use only
Sewer		1	2	3	4
			\$	\$	
	44	2,900	241,699	93,995	
	45	-	-	-	-
	46	-	-	-	-
	47	-	-	-	-
	48	-	-	-	-
	65	-	-	-	-
				water	sewer
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				1	2
	66	-		-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	53	-	-	-	-
	54	-	-	-	-
	55	-	-	-	-
	56	-	-	-	-
	57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1994 Approved in 1995 Financed in 1995 No long term financing necessary Approved but not financed as at December 31, 1995 Applications submitted but not approved as at Decemeber 31, 1995		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	30,000	1,632,866	-	1,662,866
	68	-	-	-	-
	69	-	923,962	-	923,962
	70	30,000	708,904	-	738,904
	71	-	-	-	-
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85	-		-	-
	86	-		-	-

1995 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
General Government		1 -
Protection to Persons and Property		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
Transportation services		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
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	-

[illegible]

[illegible]