

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

Municipality

Kapuskasing T

13

		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	11,329,860	-	5,725,445	5,604,415
Direct water billings on ratepayers -- own municipality	2	824,772	-		824,772
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	356,366	-		356,366
-- other municipalities	5	-	-		-
Subtotal	6	12,510,998	-	5,725,445	6,785,553
PAYMENTS IN LIEU OF TAXATION					
Canada	7	64,007	-	-	64,007
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	50,510	-		50,510
The Municipal Act, section 157	10	9,300	-		9,300
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	118,772	-	62,971	55,801
Ontario Hydro	13	59,703	-	-	59,703
Liquor Control Board of Ontario	14	1,571	-	-	1,571
Other	15	32,284	-	-	32,284
Municipal enterprises	16	5,023	-	-	5,023
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	341,170	-	62,971	278,199
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	2,456,971			2,456,971
.....	61	-			-
Subtotal	69	2,456,971			2,456,971
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,834,011			7,834,011
Canada specific grants	30	9,752			9,752
Other municipalities - grants and fees	31	1,980,712			1,980,712
Fees and service charges	32	2,554,410			2,554,410
Subtotal	33	12,378,885			12,378,885
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	136,789	-	-	136,789
Fines	37	50,450			50,450
Penalties and interest on taxes	38	67,700			67,700
Investment income - from own funds	39	-			-
- other	40	105,288			105,288
Sales of publications, equipment, etc	42	48,123			48,123
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	53,265			53,265
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	226,778			226,778
--	48	35,696			35,696
Subtotal	50	724,089	-	-	724,089
TOTAL REVENUE	51	28,412,113	-	5,788,416	22,623,697

For the year ended December 31, 1996.

Kapuskasing T

[illegible]

For the year ended December 31, 1996.

Kapuskasing T

II. Upper tier purposes

For the year ended December 31, 1996.

Kapuskasing T

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	43,556,795	27,996,470	12,956,560	41.564000	48.899000	1,810,395	1,368,999	633,563	-	28,673	9,557	3,851,187
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	44,408	-	-	-	-	44,408
Total Taxation	0	-	-	-	-	-	1,810,395	1,413,407	633,563	-	28,673	9,557	3,895,595
Total all school board taxation	0						2,667,535	2,065,101	917,667	-	56,726	18,416	5,725,445

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1996.

This Schedule Not Required For This Municipality

[illegible]

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

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	11,274	-	-	80,355
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	6,431
Protective inspection and control	5	-	-	-	23,796
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	30,227
Transportation services					
Roadways	8	46,730	-	-	52,821
Winter Control	9	-	-	-	4,928
Transit	10	-	-	-	-
Parking	11	-	-	-	62,705
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	46,730	-	-	120,454
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,698
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	2,949	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	794
Subtotal	23	2,949	-	-	3,492
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	35,010
--	29	-	-	-	-
Subtotal	30	-	-	-	35,010
Social and Family Services					
General Assistance	31	3,218,139	-	644,696	-
Assistance to Aged Persons	32	4,168,969	-	1,336,016	1,880,633
Assitance to Children	33	-	-	-	-
Day Nurseries	34	23,080	-	-	-
--	35	292,658	-	-	1,496
Subtotal	36	7,702,846	-	1,980,712	1,882,129
Recreation and Cultural Services					
Parks and Recreation	37	7,409	9,752	-	352,191
Libraries	38	56,905	-	-	2,220
Other Cultural	39	3,473	-	-	46,242
Subtotal	40	67,787	9,752	-	400,653
Planning and Development					
Planning and Development	41	2,425	-	-	-
Commercial and Industrial	42	-	-	-	2,090
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,425	-	-	2,090
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,834,011	9,752	1,980,712	2,554,410

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1996.

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	618,893	38,743	369,761	470,013	6,329	-	1,503,739
Protection to Persons and Property								
Fire	2	334,407	-	89,600	20,654	54,603	4,026	503,290
Police	3	62,984	-	12,252	-	842,160	-	917,396
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	45,261	-	15,442	2,396	-	-	63,099
Emergency measures	6	1,117	-	26,476	45,078	-	1,851	74,522
Subtotal	7	443,769	-	143,770	68,128	896,763	5,877	1,558,307
Transportation services								
Roadways	8	836,835	541,567	419,537	525,798	-	586,261	1,737,476
Winter Control	9	136,657	-	297,440	-	-	328,709	762,806
Transit	10	-	-	-	-	-	-	-
Parking	11	55,287	-	3,040	-	-	819	59,146
Street Lighting	12	115	-	156,598	-	-	-	156,713
Air Transportation	13	-	-	-	-	-	-	-
--	14	28,483	-	-	-	-	-	28,483
Subtotal	15	1,057,377	541,567	876,615	525,798	-	256,733	2,744,624
Environmental services								
Sanitary Sewer System	16	90,889	232,083	624,298	232,916	-	30,184	1,210,370
Storm Sewer System	17	14,961	-	18,291	-	-	7,333	40,585
Waterworks System	18	264,913	28,590	211,100	130,449	-	37,881	672,933
Garbage Collection	19	116,692	40,720	6,064	-	-	146,998	310,474
Garbage Disposal	20	1,755	-	161,536	-	-	466	163,757
Pollution Control	21	-	-	-	-	-	-	-
--	22	3,162	10,063	17,724	3,206	12,432	1,040	47,627
Subtotal	23	492,372	311,456	1,039,013	366,571	12,432	223,902	2,445,746
Health Services								
Public Health Services	24	-	-	-	-	110,068	-	110,068
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	25,265	-	29,538	3,225	-	413	58,441
--	29	-	-	-	-	-	-	-
Subtotal	30	25,265	-	29,538	3,225	110,068	413	168,509
Social and Family Services								
General Assistance	31	461,141	-	297,011	97,327	3,368,959	-	4,224,438
Assistance to Aged Persons	32	5,278,661	-	1,647,984	498,660	24,535	798	7,450,638
Assitance to Children	33	-	-	-	-	316,804	-	316,804
Day Nurseries	34	-	-	-	-	32,753	-	32,753
--	35	-	-	31,268	60,174	275,769	-	367,211
Subtotal	36	5,739,802	-	1,976,263	656,161	4,018,820	798	12,391,844
Recreation and Cultural Services								
Parks and Recreation	37	621,775	-	272,849	171,879	-	21,725	1,088,228
Libraries	38	130,502	-	47,939	88,785	-	-	267,226
Other Cultural	39	57,261	-	145,165	-	-	4,018	206,444
Subtotal	40	809,538	-	465,953	260,664	-	25,743	1,561,898
Planning and Development								
Planning and Development	41	22,668	-	8,673	8,632	-	-	39,973
Commercial and Industrial	42	17,104	20,034	11,431	13,542	29,035	-	91,146
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	39,772	20,034	20,104	22,174	29,035	-	131,119
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	9,226,788	911,800	4,921,017	2,372,734	5,073,447	-	22,505,786

For the year ended December 31, 1996.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,173,210	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,637,386	
Reserves and Reserve Funds	3	15,000	
Subtotal	4	1,652,386	
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	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	1,148,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	450,000	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	1,598,000	
Grants and Loan Forgiveness			
Ontario	20	583,749	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	583,749	
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	382,236	
--	30	-	
--	31	-	
Subtotal	32	382,236	
Total Sources of Financing	33	4,216,371	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,231,809	
Subtotal	36	3,231,809	
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	105,307	
Total Applications	42	3,337,116	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	293,955	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	189,955	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	104,000	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	293,955	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

Municipality

Kapuskasing T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	40,000	-	-	309,503
Protection to Persons and Property					
Fire	2	-	-	-	20,653
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,396
Emergency measures	6	-	-	-	75,078
Subtotal	7	-	-	-	98,127
Transportation services					
Roadways	8	157,672	-	-	1,137,055
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	157,672	-	-	1,137,055
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	258,449
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	3,206
Subtotal	23	-	-	-	261,655
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,225
--	29	-	-	-	-
Subtotal	30	-	-	-	3,225
Social and Family Services					
General Assistance	31	-	-	-	8,128
Assistance to Aged Persons	32	356,077	-	-	696,303
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	30,000	-	-	60,174
Subtotal	36	386,077	-	-	764,605
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	480,680
Libraries	38	-	-	-	88,785
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	569,465
Planning and Development					
Planning and Development	41	-	-	-	87,632
Commercial and Industrial	42	-	-	-	542
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	88,174
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	583,749	-	-	3,231,809

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

Kapuskasing T

		1	\$
General Government	1	977,966	
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	2,462,024	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	2,462,024	
Environmental services			
Sanitary Sewer System	16	1,417,566	
Storm Sewer System	17	-	
Waterworks System	18	472,024	
Garbage Collection	19	63,697	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	1,953,287	
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	5,393,277	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Kapuskasing T

8
12

		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	644,721	
: To Canada and agencies	2	-	
: To other	3	4,748,556	
Subtotal	4	5,393,277	
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: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	5,393,277	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	3,480,586	
Long term bank loans	18	954,967	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	639,721	
--	24	318,003	
			\$
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	-	
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	131,534	
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	131,534	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Kapuskasing T

8
12

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	278,305	-	54,229			
- share of integrated projects	49	-	-	-			
7. 1996 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	481,598	389,002				
- special are rates and special charges	51	18,812	1,223				
- benefitting landowners	52	1,696	356				
- user rates (consolidated entities)	53	7,540	11,572				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	509,646	402,153				
Line 78 includes:							
Financing of one-time real estate purchase	90	-	-				
Other lump sum (balloon) repayments of long term debt	91	-	-				
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
		\$	\$	\$	\$	\$	\$
1997		1,759,055	352,258	-	-	-	-
1998		671,871	247,951	-	-	-	-
1999		507,694	205,718	-	-	-	-
2000		892,329	245,551	-	-	-	-
2001		584,845	42,376	-	-	-	-
2002 - 2006		977,483	93,852	-	-	-	-
2007 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	5,393,277	1,187,706	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1997						72	-
1998						73	-
1999						74	-
2000						75	-
2001						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	-	-	-	-	-	-
Other long term debt refinanced	93	-	-	-	-	-	-

1996 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

[illegible]

1996 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	50	-	-	-	-	-	-	-	-	-	-
	--	1	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	--	70	-	-	-	-	-	-	-	-	-	-
	--	71	-	-	-	-	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	34	5,713,334	75,142	-	5,788,476	5,664,762	60,683	62,971	-	5,788,416	- 26

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Kapuskasing T

10
15

For the year ended December 31, 1996.

		1	\$
Balance at the beginning of the year	1	508,906	
Revenues			
Contributions from revenue fund	2	735,348	
Contributions from capital fund	3	105,307	
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	840,655	
Expenditures			
Transferred to capital fund	14	15,000	
Transferred to revenue fund	15	53,265	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	68,265	
Balance at the end of the year for:			
Reserves	23	1,228,289	
Reserve Funds	24	53,007	
Total	25	1,281,296	
Analysed as follows:			
Working funds	26	213,129	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	287,733	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	5,126	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	2,726	
- library	65	-	
- other cultural	66	2,500	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	105,308	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	20,000	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	387,725	
Waste Site	53	50,000	
Police Commission	54	3,007	
Municipal Election	55	204,042	
Business Improvement Area	56	-	
--	57		
Total	58	1,281,296	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

11
16

For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS Current assets Cash Accounts receivable Canada Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative) Investments Canada Provincial Municipal Other Other current assets Capital outlay to be recovered in future years Other long term assets			portion of cash not in chartered banks
	1	1,230,933	-
	2	39,664	
	3	458,583	
	4	-	
	5	49,414	
	6	-	portion of taxes receivable for business taxes
	7	7,258	
	8	499,019	
	9	133,250	-
	10	21,359	-
	11	10,087	-
	12	4,312	-
	13	-	-
	14	-	
	15	-	
	16	-	
	17	341,743	
	18	138,912	portion of line 20 for tax sale / tax registration
	19	4,435,553	
	20	113,329	547
	21	7,483,416	
Total			

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

For the year ended December 31, 1996.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	7,094		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	36,983		
Trade accounts payable	31	1,329,272		
Other	32	-		
Other current liabilities	33	71,567		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	4,879,352		
- special area rates and special charges	35	-		
- benefitting landowners	36	5,000		
- user rates (consolidated entities)	37	508,925		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,281,296		
Accumulated net revenue (deficit)				
General revenue	42	- 807,901		
Special charges and special areas (specify)				
--	43	13,994		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	236,011		
Libraries	49	28,726		
Cemetaries	50	12,471		
Recreation, community centres and arenas	51	-		
--	52	174,607		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 26		
Unexpended capital financing / (unfinanced capital outlay)	58	- 293,955		
Total	59	7,483,416		

STATISTICAL DATA

For the year ended December 31, 1996.

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	6		
Non-line Department Support Staff	2	5		
Fire	3	4		
Police	4	1		
Transit	5	-		
Public Works	6	39		
Health Services	7	-		
Homes for the Aged	8	77		
Other Social Services	9	12		
Parks and Recreation	10	6		
Libraries	11	1		
Planning	12	1		
Total	13	152		
		continuous full time employees December 31		
		other		
2. Total expenditures during the year on:		1 \$	2 \$	
Wages and salaries	14	6,901,638	941,132	
Employee benefits	15	1,217,936	166,082	
		1 \$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	11,095,873		
Previous years' tax	17	95,865		
Penalties and interest	18	66,407		
Subtotal	19	11,258,145		
Discounts allowed	20	-		
Tax adjustments under section 362 and 263 of the Municipal Act	22			
- amounts added to the roll (negative)		-		
- amounts written off	23	29,318		
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	-		
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	11,287,463		
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 1996 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19960229		
Due date of last installment (YYYYMMDD)	33	19960430		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19960630		
Due date of last installment (YYYYMMDD)	36	19960831		
		\$		
Supplementary taxes levied with 1997 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 1997	58	-	-	-
in 1998	59	-	-	-
in 1999	60	-	-	-
in 2000	61	-	-	-
in 2001	62	-	-	-
Total	63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		28,349		19,636					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1996 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		4,171		611,425		213,347			
In this municipality											
In other municipalities (specify municipality)		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1996 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		4,171		256,583		99,783			
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, 1995		67		-		-		-		-	
Approved in 1996		68		-		-		1,973,245		1,973,245	
Financed in 1996		69		-		-		1,598,000		1,598,000	
No long term financing necessary		70		-		-		375,245		375,245	
Approved but not financed as at December 31, 1996		71		-		-		-		-	
Applications submitted but not approved as at Decemeber 31, 1996		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		-		-		-		-		-	
13. Municipal procurement this year											
		1		2							
				\$							
Total construction contracts awarded		85		-		-		-		-	
Construction contracts awarded at \$100,000 or greater		86		-		-		-		-	