

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Kapuskasing T

		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	11,299,864	-	4,178,207	7,121,657
Direct water billings on ratepayers -- own municipality	2	917,914	-		917,914
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	454,571	-		454,571
-- other municipalities	5	-	-		-
Subtotal	6	12,672,349	-	4,178,207	8,494,142
PAYMENTS IN LIEU OF TAXATION					
Canada	7	44,090	-	-	44,090
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	45,453	-		45,453
The Municipal Act, section 157	10	9,000	-		9,000
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	120,589	-	21,452	99,137
Ontario Hydro	13	62,341	-	-	62,341
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	33,289	-	-	33,289
Municipal enterprises	16	17,332	-	-	17,332
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	332,094	-	21,452	310,642
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,036,276			2,036,276
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	190,000			190,000
Municipal Restructuring Fund	65	-			-
.....	61	2,406,430			2,406,430
Subtotal	69	4,632,706			4,632,706
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,175,964			2,175,964
Canada specific grants	30	324,232			324,232
Other municipalities - grants and fees	31	600,641			600,641
Fees and service charges	32	1,643,594			1,643,594
Subtotal	33	4,744,431			4,744,431
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	178,468	-	-	178,468
Rents, concessions and franchises	36	65,438			65,438
Fines	37	53,962			53,962
Penalties and interest on taxes	38	37,474			37,474
Investment income - from own funds	39	48,876			48,876
- other	40	67,938			67,938
Donations	70	54,674			54,674
Sales of publications, equipment, etc	42	532			532
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	111,575			111,575
--	46	-			-
--	47	40,321			40,321
--	48	-			-
Subtotal	50	659,258	-	-	659,258

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Kapuskasing T

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Kapuskasing T

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	865,255	242,574	10,435	135,388	476,858
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	32,332	13,652	376	2,890	15,414
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	226	102	-	93	31
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	897,813	256,328	10,811	138,371	492,303
Subtotal Commercial		1,231,465	552,558	28,151	141,852	508,904
Subtotal Industrial		1,770,856	794,583	40,482	203,985	731,806
Pipeline	0.011303	148,273	66,530	3,390	17,080	61,273
Other	-	-	-	-	-	-
Supplementary Taxes		129,800	55,218	2,863	14,502	57,217
Subtotal levied by tax rate		4,178,207	1,725,217	85,697	515,790	1,851,503
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,178,207	1,725,217	85,697	515,790	1,851,503

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	58,843	-	-	119,264
Protection to Persons and Property					
Fire	2	-	-	-	10,967
Police	3	-	12,573	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,000	-	-	46,935
Emergency measures	6	-	-	-	-
Subtotal	7	3,000	12,573	-	57,902
Transportation services					
Roadways	8	-	-	-	53,486
Winter Control	9	-	-	-	6,482
Transit	10	-	-	-	-
Parking	11	-	-	-	104,742
Street Lighting	12	-	-	-	-
Air Transportation	13	-	304,675	-	74,759
--	14	-	-	-	-
Subtotal	15	-	304,675	-	239,469
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	18,562
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	18,562
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	4,914	-	-	43,660
--	29	-	-	-	-
Subtotal	30	4,914	-	-	43,660
Social and Family Services					
General Assistance	31	303,521	-	500,474	-
Assistance to Aged Persons	32	1,666,974	-	100,167	807,393
Assitance to Children	33	-	-	-	-
Day Nurseries	34	30,986	-	-	-
--	35	-	-	-	-
Subtotal	36	2,001,481	-	600,641	807,393
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	2,633	-	-	342,276
Libraries	38	74,187	-	-	13,236
Other Cultural	39	-	6,984	-	1,832
Subtotal	40	76,820	6,984	-	357,344
Planning and Development					
Planning and Development	41	30,906	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	30,906	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,175,964	324,232	600,641	1,643,594

		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	669,029	-	3,115,682	481,376	-	5,741	4,271,828
Protection to Persons and Property								
Fire	2	357,243	-	92,629	20,944	55,860	8,954	535,630
Police	3	11,672	-	14,092	-	866,555	-	892,319
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	72,239	-	56,352	4,568	-	32	133,191
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	441,154	-	163,073	25,512	922,415	8,986	1,561,140
Transportation services								
Roadways	8	953,597	616,286	545,633	159,012	-	526,419	1,748,109
Winter Control	9	145,603	-	147,886	-	-	204,975	498,464
Transit	10	-	-	-	-	-	-	-
Parking	11	74,387	36,917	4,724	-	-	54	116,082
Street Lighting	12	225	-	189,447	-	-	76	189,748
Air Transportation	13	5,187	-	360,830	-	-	223	366,240
--	14	-	-	-	-	-	-	-
Subtotal	15	1,178,999	653,203	1,248,520	159,012	-	321,091	2,918,643
Environmental services								
Sanitary Sewer System	16	101,590	207,914	448,261	300,186	-	37,374	1,095,325
Storm Sewer System	17	16,650	-	34,098	-	-	6,772	57,520
Waterworks System	18	285,985	54,288	401,575	82,422	-	48,967	873,237
Garbage Collection	19	124,777	-	7,373	-	-	188,097	320,247
Garbage Disposal	20	8,424	38,777	17,099	-	117,467	4,009	185,776
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	537,426	300,979	908,406	382,608	117,467	285,219	2,532,105
Health Services								
Public Health Services	24	-	-	-	-	242,882	-	242,882
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	143,055	-	143,055
Cemeteries	28	38,047	-	24,833	4,708	-	-	67,588
--	29	-	-	-	-	-	-	-
Subtotal	30	38,047	-	24,833	4,708	385,937	-	453,525
Social and Family Services								
General Assistance	31	54,294	-	944,154	-	1,482,641	-	2,481,089
Assistance to Aged Persons	32	2,203,284	-	517,186	147,348	27,782	-	2,895,600
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	2,257,578	-	1,461,340	147,348	1,510,423	-	5,376,689
Social Housing	90	-	-	116,190	-	-	-	116,190
Recreation and Cultural Services								
Parks and Recreation	37	646,007	-	309,570	17,295	-	20,903	993,775
Libraries	38	168,317	-	34,379	10,178	-	-	212,874
Other Cultural	39	25,648	-	20,659	-	-	242	46,549
Subtotal	40	839,972	-	364,608	27,473	-	21,145	1,253,198
Planning and Development								
Planning and Development	41	32,515	-	1,202	1,049	-	-	34,766
Commercial and Industrial	42	27,520	-	126,794	19,229	-	-	173,543
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	60,035	-	127,996	20,278	-	-	208,309
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,022,240	954,182	7,530,648	1,248,315	2,936,242	-	18,691,627

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Kapuskasing T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	25,408
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	385,973
Reserves and Reserve Funds	3	-
Subtotal	4	385,973
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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	25,564
Subtotal *	18	25,564
Grants and Loan Forgiveness		
Ontario	20	57,813
Canada	21	2,463,639
Other Municipalities	22	-
Subtotal	23	2,521,452
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	572,192
--	30	151,824
--	31	-
Subtotal	32	724,016
Total Sources of Financing	33	3,657,005
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	4,793,539
Subtotal	36	4,793,539
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	4,793,539
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,161,942
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	52,592
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	1,214,534
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,161,942
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Kapuskasing T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	47,355	-	-	81,362
Protection to Persons and Property					
Fire	2	10,458	-	-	31,402
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,569
Emergency measures	6	-	-	-	-
Subtotal	7	10,458	-	-	35,971
Transportation services					
Roadways	8	-	-	-	2,606,644
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	2,270,245	-	-
--	14	-	-	-	-
Subtotal	15	-	2,270,245	-	2,606,644
Environmental services					
Sanitary Sewer System	16	-	-	-	32,561
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	82,422
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	114,983
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	4,708
--	29	-	-	-	-
Subtotal	30	-	-	-	4,708
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	193,394	-	1,933,464
Libraries	38	-	-	-	10,178
Other Cultural	39	-	-	-	-
Subtotal	40	-	193,394	-	1,943,642
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	6,229
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	6,229
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	57,813	2,463,639	-	4,793,539

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Kapuskasing T

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	494,523	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	2,093,191	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	2,093,191	
Storm Sewer System	17	1,020,378	
Waterworks System	18	-	
Garbage Collection	19	25,859	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	1,046,237	
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	-	
Social Housing	90	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Kapuskasing T

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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	399,826
: To Canada and agencies		2	-
: To other		3	3,234,125
Subtotal		4	3,633,951
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	3,633,951
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	1,038,000
Long term bank loans		18	2,101,428
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
--		24	494,523
			\$
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	82,212
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	313,463
Total		45	395,675

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Kapuskasing T

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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	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	550,489	293,062		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	22,880	33,463		
- user rates (consolidated entities)	53	27,767	26,521		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	601,136	353,046		
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
		1	2	3	4
		\$	\$	\$	\$
2000	61	1,156,719	303,171	-	-
2001	62	617,553	103,545	-	-
2002	63	535,155	76,808	-	-
2003	64	390,775	55,479	-	-
2004		340,661	42,206	-	-
2005 - 2009	65	593,088	48,823	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	3,633,951	630,032	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72			-	
2001	73			-	
2002	74			-	
2003	75			-	
2004	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	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

[illegible]

1999 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	1,676,023	55,218	-	1,731,241	1,725,217	6,024	-	1,731,241	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	83,142	2,863	-	86,005	85,697	308	-	86,005	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	503,438	14,502	-	517,940	515,790	2,150	-	517,940	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	1,807,256	57,217	-	1,864,473	1,851,503	12,970	-	1,864,473	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	4,069,859	129,800	-	4,199,659	4,178,207	21,452	-	4,199,659	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Kapuskasing T

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15

		1	\$
Balance at the beginning of the year	1	1,235,319	
Revenues			
Contributions from revenue fund	2	862,342	
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	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	862,342	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at the end of the year for:			
Reserves	23	2,041,078	
Reserve Funds	24	56,829	
Total	25	2,097,907	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	755,685	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	724,825	
- 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	3,965	
- library	65	-	
- other cultural	66	2,500	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	50,000	
--	56	411	
--	57	560,521	
Total	58	2,097,907	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,314,528	-
Accounts receivable			
Canada	2	472,732	
Ontario	3	2,692,311	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	564,277	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,039,296	business taxes
Taxes receivable			
Current year's levies	9	828,411	
Previous year's levies	10	55,924	-
Prior year's levies	11	-	-
Penalties and interest	12	12,448	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	68,227	
Other current assets	18	309,765	portion of line 20
Capital outlay to be recovered in future years	19	3,139,428	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	49,080	-
	21	10,546,427	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	1,682,889		
Accounts payable and accrued liabilities				
Canada	26	62,704		
Ontario	27	219,589		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	3,167,093		
Other	32	-		
Other current liabilities	33	205,877		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,374,461		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	259,490		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,097,907		
Accumulated net revenue (deficit)				
General revenue	42	- 286,383		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	518,685		
Libraries	49	198,813		
Cemetaries	50	- 15		
Recreation, community centres and arenas	51	-		
--	52	205,481		
--	53	1,778		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,161,942		
Total	59	10,546,427		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		-
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		-
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		-
Libraries	11		-
Planning	12		-
Total	13		-

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1		2	
Wages and salaries		\$		\$	
		14	4,516,680		602,224
Employee benefits		15	782,866		120,470

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		9,989,294
Previous years' tax	17		167,734
Penalties and interest	18		38,965
Subtotal	19		10,195,993
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		625,644
- recoverable from upper tier	90		-
- recoverable from school boards	91		77,153
Transfers to tax sale and tax registration accounts	26		82
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act	95	-	-
- recoverable from general municipal accounts	96	-	-
- recoverable from upper tier	97	7,562.00	15,172
- recoverable from school boards			
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		10,914,044
Amounts added to the tax roll for collection purposes only	30		12,529
Business taxes written off under subsection 441(1) of the Municipal Act	81		-

		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,831
Due date of last installment (YYYYMMDD)	33		19,990,930
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,991,029
Due date of last installment (YYYYMMDD)	36		19,991,130
		\$	
Supplementary taxes levied with 2000 due date	37		411,637

		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	58	-	-	-	-
in 2000					
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	15,435	11,354		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	4,150	636,456	281,458	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	4,150	192,039	262,532	
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, 1998		67	-	-	-	
Approved in 1999		68	-	25,564	25,564	
Financed in 1999		69	-	25,564	25,564	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1999		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	-	-		

ANALYSIS OF USER FEES

Municipality

Kapuskasing T

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	32	1	29	60	807,393	0
	37	2	20	94	181,034	0
	37	3	1	270	129,727	0
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			1,118,154	
All other user fees		22			525,440	
	Total	23			1,643,594	