

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

1
3

For the year ended December 31, 1988.

		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	993,226	126,201	480,097	386,928
Direct water billings on ratepayers -- own municipality	2	202,655	-		202,655
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	94,883	-		94,883
-- other municipalities	5	-	-		-
Subtotal	6	1,290,764	126,201	480,097	684,466
PAYMENTS IN LIEU OF TAXATION					
Canada	7	957	-	-	957
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,978	-		2,978
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	171	20	-	151
Liquor Control Board of Ontario	14	3,361	-	-	3,361
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	7,467	20	-	7,447
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	20,970	-	-	20,970
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	78,169	-	-	78,169
General Support	24	50,891	-	-	50,891
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	1,295	1,295	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	151,325	1,295	-	150,030
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	48,461			48,461
Canada specific grants	30	2,776			2,776
Other municipalities - grants and fees	31	35,948			35,948
Fees and service charges	32	10,361			10,361
Subtotal	33	97,546			97,546
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,310	-	-	8,310
Fines	37	463			463
Penalties and interest on taxes	38	8,218			8,218
Investment income - from own funds	39	-			-
- other	40	14,980			14,980
Sales of publications, equipment, etc	42	4,074			4,074
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	47,010			47,010
Subtotal	50	83,055	-	-	83,055
TOTAL REVENUE	51	1,630,157	127,516	480,097	1,022,544

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Casselman V

2LT - OP

4

	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
	1	2	3	4	5	6	7	8	9	10	11	12
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate												
General	0	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated												
Total all school board taxation	0					332,886	101,331	34,776	10,052	1,016	36	480,097

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Casselman V

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	-	-	-	1,531
Protection to Persons and Property					
Fire	2	600	-	5,750	2,650
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	600	-	5,750	2,650
Transportation services					
Roadways	8	19,470	-	15,878	754
Winter Control	9	15,930	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	35,400	-	15,878	754
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	1,320	2,095
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	1,320	2,095
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	3,000	-
Libraries	38	6,126	956	10,000	-
Other Cultural	39	-	1,820	-	-
Subtotal	40	12,126	2,776	13,000	-
Planning and Development					
Planning and Development	41	335	-	-	500
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,831
--	46	-	-	-	-
Subtotal	47	335	-	-	3,331
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	48,461	2,776	35,948	10,361

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Casselman V

4
8

For the year ended December 31, 1988.

		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	83,593	-	99,686	8,613	-	-	191,892
Protection to Persons and Property								
Fire	2	3,913	-	26,724	10,862	-	-	41,499
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	6,458	-	6,458
Protective inspection and control	5	10,233	-	2,596	-	-	-	12,829
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	14,146	-	29,320	10,862	6,458	-	60,786
Transportation services								
Roadways	8	34,149	-	29,187	76,721	-	-	140,057
Winter Control	9	12,174	-	20,757	-	-	-	32,931
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	18,900	2,032	-	-	20,932
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	46,323	-	68,844	78,753	-	-	193,920
Environmental services								
Sanitary Sewer System	16	-	-	108,880	-	-	-	108,880
Storm Sewer System	17	-	4,310	-	38,318	-	-	42,628
Waterworks System	18	-	-	223,682	14,822	-	-	238,504
Garbage Collection	19	26,067	-	7,938	-	-	-	34,005
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	26,067	4,310	340,500	53,140	-	-	424,017
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	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	1,558	16,842	3,308	27,476	82,693	-	131,877
Libraries	38	29,859	-	23,676	5,697	-	-	59,232
Other Cultural	39	5,064	-	1,706	-	-	-	6,770
Subtotal	40	36,481	16,842	28,690	33,173	82,693	-	197,879
Planning and Development								
Planning and Development	41	-	-	30,106	-	-	-	30,106
Commercial and Industrial	42	-	-	12,618	12,770	-	-	25,388
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	2,831	-	1,113	-	-	3,944
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	2,831	42,724	13,883	-	-	59,438
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	206,610	23,983	609,764	198,424	89,151	-	1,127,932

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1988.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,115
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	166,424
Reserves and Reserve Funds	3	37,830
Subtotal	4	204,254
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
P.R.I.D.E. Program	60	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	46,347
Canada	21	-
Other Municipalities	22	2,717
Subtotal	23	49,064
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	253,318
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	360,678
Subtotal	36	360,678
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	360,678
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	108,475
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	-
- Proceeds From Long Term Liabilities	46	108,475
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	108,475
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Casselman V

6
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	8,613
Protection to Persons and Property				
Fire	2	-	-	5,862
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	5,862
Transportation services				
Roadways	8	38,300	-	115,019
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	2,032
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	38,300	-	117,051
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	76,148
Waterworks System	18	-	-	123,297
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	-	-	199,445
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	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	8,047	2,717	13,240
Libraries	38	-	-	3,697
Other Cultural	39	-	-	-
Subtotal	40	8,047	2,717	16,937
Planning and Development				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	12,770
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	12,770
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	46,347	2,717	360,678

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

7
11

For the year ended December 31, 1988.

		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	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	74,000
Libraries	38	-
Other Cultural	39	-
Subtotal	40	74,000
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	10,735
--	46	-
Subtotal	47	10,735
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	84,735

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

		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	10,735
: To Canada and agencies	2	-
: To other	3	74,000
Subtotal	4	84,735
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	84,735
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	84,735
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
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	-

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1988.

	total		
	accumulated	outstanding	debt
	surplus (deficit)	capital	charges
	1	2	3
	\$	\$	\$
Water projects - for this municipality only	46 - 314,042	182,728	19,343
- share of integrated projects	47 - -	-	-
Sewer projects - for this municipality only	48 - 23,430	357,225	36,880
- share of integrated projects	49 - -	-	-

	principal		interest	
	1	2	1	2
	\$	\$	\$	\$
Recovered from the consolidated revenue fund				
- general tax rates *	50 11,000		10,152	
- special are rates and special charges	51 -		-	
- benefitting landowners	52 1,599		1,232	
- user rates (consolidated entities)	53 -		-	
Recovered from reserve funds	54 -		-	
Recovered from unconsolidated entities				
- hydro	55 -		-	
- gas and telephone	56 -		-	
--	57 -		-	
--	58 -		-	
--	59 -		-	
Total	78 12,599		11,384	

	recoverable from the		recoverable from		recoverable from	
	consolidated revenue fund		reserve funds		unconsolidated entities	
	principal	interest	principal	interest	principal	interest
	1	2	3	4	5	6
	\$	\$	\$	\$	\$	\$
1989	60 10,757	10,094	-	-	-	-
1990	61 11,934	8,860	-	-	-	-
1991	62 14,128	7,440	-	-	-	-
1992	63 14,342	7,226	-	-	-	-
1993	64 17,574	4,053	-	-	-	-
1994-1998	65 16,000	1,960	-	-	-	-
1999 onwards	79 -	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-
Total	71 84,735	39,633	-	-	-	-

* Includes interest to earned on Ministry of the Environment debt retirement funds

	1
	\$
1989	72 -
1990	73 6,475
1991	74 7,000
1992	75 8,000
1993	76 9,000
Total	77 30,475

10. Other notes (attach supporting schedules as required)

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
	1	2	3	4	5	6	8	9	10	12	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1	124,668	2,863	127,531								
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	29	124,668	2,863	127,531	121,831	4,370	1,295	20	-	127,516	14
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	
Total region or county	22	29	124,668	2,863	127,531	121,831	4,370	1,295	20	-	127,516	14

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		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	1	51,043	1,608	-	52,651	48,280	4,370	-	-	52,650	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	5	174,650	3,848	-	178,498	178,482	-	-	-	178,482	11
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	7	243,314	5,648	-	248,962	241,162	7,803	-	-	248,965	10
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	13	469,007	11,104	-	480,111	467,924	12,173	-	-	480,097	1

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

10

15

For the year ended December 31, 1988.

		1 \$
Balance at the beginning of the year	1	106,531
Revenues		
Contributions from revenue fund	2	32,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	23,149
Recreational land (the Planning Act)	61	4,000
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	59,149
Expenditures		
Transferred to capital fund	14	37,830
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	37,830
Balance at end of year for:		
Reserves	23	98,154
Reserve Funds	24	29,696
Total	25	127,850
Analysed as follows:		
Working funds	26	6,654
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	25,500
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	56,000
- library	65	6,000
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	29,696
Recreational land (the Planning Act)	46	4,000
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	127,850

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1988.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	56,456	-
Accounts receivable			
Canada	2	-	
Ontario	3	36,100	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	45,514	receivable for
Other (including unorganized areas)	8	24,249	business taxes
Taxes receivable			
Current year's levies	9	46,500	6,447
Previous year's levies	10	14,235	1,308
Prior year's levies	11	3,603	982
Penalties and interest	12	4,919	1,000
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	84,735	for tax sale / tax
Other long term assets	20	-	registration
Total	21	316,311	

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1988.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	160,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	18,176				
Region or county	28	2,288				
Other municipalities	29	-				
School Boards	30	7,753				
Trade accounts payable	31	34,309				
Other	32	60,463				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	74,000				
- special area rates and special charges	35	-				
- benefitting landowners	36	10,735				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	127,850				
Accumulated net revenue (deficit)						
General revenue	42	70,158				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	6,793				
Cemetaries	50	-				
Recreation, community centres and arenas	51	6,150				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	14				
School boards	57	1				
Unexpended capital financing / (unfinanced capital outlay)	58	108,475				
Total	59	316,311				

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

12
17

STATISTICAL DATA

For the year ended December 31, 1988.

		1			
1. Number of continuous full time employees as at December 31					
Administration		1	1		
Non-line Department Support Staff		2	2		
Fire		3	1		
Police		4	-		
Transit		5	-		
Public Works		6	3		
Health Services		7	-		
Homes for the Aged		8	-		
Other Social Services		9	-		
Parks and Recreation		10	-		
Libraries		11	2		
Planning		12	-		
	Total	13	9		
		continuous full time employees December 31			
		1	2		
		\$	\$		
2. Total expenditures during the year on:					
Wages and salaries	14	140,893	49,058		
Employee benefits	15	5,517	6,194		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	941,915			
Previous years' tax	17	38,070			
Penalties and interest	18	6,906			
	Subtotal	19	986,891		
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22	-			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
- recoverable from general municipal revenues	24	2,811			
- recoverable from general municipal revenues	25	2,000			
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	991,702		
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 495(1) of the Municipal Act	81	883			
		1			
		\$			
4. Tax due dates for 1988 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19880331			
Due date of last installment (YYYYMMDD)	33	19880630			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19880930			
Due date of last installment (YYYYMMDD)	36	19881215			
		\$			
Supplementary taxes levied with 1990 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 Council	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 1989	58	48,645	48,645	-	-
in 1990	59	-	-	-	-
in 1991	60	-	-	-	-
in 1992	61	-	-	-	-
in 1993	62	-	-	-	-
	Total	63	48,645	48,645	-

1988 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

12
17

STATISTICAL DATA

For the year ended December 31, 1988.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	80,429		46,836
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	739	165,169	37,486
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	669	77,958	16,925
	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
33,696					
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, 1987		67	-	-	-
Approved in 1988		68	108,475	-	108,475
Financed in 1988		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1988		71	108,475	-	108,475
Applications submitted but not approved as at Decemeber 31, 1988		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1989	1990	1991	1992
		1	2	3	4
		\$	\$	\$	\$
73		1,218,166	1,315,619	1,420,868	1,534,537
		1,657,300			