

# 1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

# 1989 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

1  
3

For the year ended December 31, 1989.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose		
		1	2	3	4		
		\$	\$	\$	\$		
<b>TAXATION</b>							
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,254,590	162,367	625,106	467,117		
Direct water billings on ratepayers -- own municipality	2	210,630	-		210,630		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	97,241	-		97,241		
-- other municipalities	5	-	-	-	-		
<b>Subtotal</b>	<b>6</b>	<b>1,562,461</b>	<b>162,367</b>	<b>625,106</b>	<b>774,988</b>		
<b>PAYMENTS IN LIEU OF TAXATION</b>							
Canada	7	1,112	-	-	1,112		
Canada Enterprises	8	-	-	-	-		
Ontario							
The Municipal Tax Assistance Act	9	3,344	24		3,320		
The Municipal Act, section 157	10	-	-		-		
Other	11	-	-		-		
Ontario Enterprises							
Ontario Housing Corporation	12	-	-	-	-		
Ontario Hydro	13	194	-	-	194		
Liquor Control Board of Ontario	14	3,775	-	-	3,775		
Other	15	-	-	-	-		
Municipal enterprises	16	-	-	-	-		
Other municipalities and enterprises	17	-	-	-	-		
<b>Subtotal</b>	<b>18</b>	<b>8,425</b>	<b>24</b>	<b>-</b>	<b>8,401</b>		
<b>ONTARIO UNCONDITIONAL GRANTS</b>							
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						
<b>Subtotal</b>	<b>28</b>	<b>150,030</b>	<b>-</b>	<b>-</b>	<b>150,030</b>		
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>							
Ontario specific grants	29	50,093			50,093		
Canada specific grants	30	3,620			3,620		
Other municipalities - grants and fees	31	38,865			38,865		
Fees and service charges	32	7,988			7,988		
<b>Subtotal</b>	<b>33</b>	<b>100,566</b>	<b>-</b>	<b>-</b>	<b>100,566</b>		
<b>OTHER REVENUES</b>							
Trailer revenue and licences	34	-			-		
Licences and permits	35	29,168			-	-	29,168
Fines	37	2,960			-	-	2,960
Penalties and interest on taxes	38	11,500			-	-	11,500
Investment income - from own funds	39	-			-	-	-
- other	40	10,967			-	-	10,967
Sales of publications, equipment, etc	42	498			-	-	498
Contributions from capital fund	43	18,494			-	-	18,494
Contributions from reserves and reserve funds	44	-			-	-	-
Contributions from non-consolidated entities	45	-			-	-	-
--	46	-	-	-	-		
--	47	-	-	-	-		
--	48	-	-	-	-		
Sale of Land	49	25,001	-	-	25,001		
<b>Subtotal</b>	<b>50</b>	<b>98,588</b>	<b>-</b>	<b>-</b>	<b>98,588</b>		
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,920,070</b>	<b>162,391</b>	<b>625,106</b>	<b>1,132,573</b>		







# ANALYSIS OF TAXATION

For the year ended December 31, 1989.

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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	1,782,535	261,601	91,965	124.360000	146.310000	221,676	38,275	13,455	6,796	2,289	1,037	283,528
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						436,200	124,565	41,367	16,106	4,126	2,742	625,106





# 1989 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

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 \$
<b>General Government</b>	1	-	-	-	1,925
<b>Protection to Persons and Property</b>					
Fire	2	2,850	-	4,700	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	2,850	-	4,700	-
<b>Transportation services</b>					
Roadways	8	19,855	-	19,445	812
Winter Control	9	16,245	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	36,100	-	19,445	812
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	1,320	1,620
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	1,320	1,620
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	960	3,400	-
Libraries	38	5,143	1,140	10,000	-
Other Cultural	39	-	1,520	-	-
<b>Subtotal</b>	40	11,143	3,620	13,400	-
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	800
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,831
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	3,631
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	50,093	3,620	38,865	7,988

# 1989 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Casselman V
-------------

4  
8

For the year ended December 31, 1989.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	96,171	-	119,599	3,666	-	-	219,436
<b>Protection to Persons and Property</b>								
Fire	2	3,967	-	29,381	6,994	-	-	40,342
Police	3	2,242	-	-	-	-	-	2,242
Conservation Authority	4	-	-	-	-	7,133	-	7,133
Protective inspection and control	5	36,189	-	3,415	-	-	-	39,604
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	42,398	-	32,796	6,994	7,133	-	89,321
<b>Transportation services</b>								
Roadways	8	33,827	-	41,463	47,379	-	-	122,669
Winter Control	9	16,179	-	33,094	-	-	-	49,273
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	14,291	4,723	-	-	19,014
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	50,006	-	88,848	52,102	-	-	190,956
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	95,073	-	-	-	95,073
Storm Sewer System	17	-	-	-	6,049	-	-	6,049
Waterworks System	18	-	6,322	211,864	25,646	-	-	243,832
Garbage Collection	19	27,847	-	11,519	-	-	-	39,366
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	27,847	6,322	318,456	31,695	-	-	384,320
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	1,445	18,020	7,164	4,746	69,927	-	101,302
Libraries	38	31,645	-	22,380	2,482	-	-	56,507
Other Cultural	39	4,248	-	4,342	-	-	-	8,590
<b>Subtotal</b>	40	37,338	18,020	33,886	7,228	69,927	-	166,399
<b>Planning and Development</b>								
Planning and Development	41	-	-	23,270	-	-	-	23,270
Commercial and Industrial	42	-	-	5,066	31,788	-	-	36,854
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,831	-	-	-	-	2,831
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	2,831	28,336	31,788	-	-	62,955
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	253,760	27,173	621,921	133,473	77,060	-	1,113,387

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1989.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	108,475
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	109,873
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	109,873
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	108,475
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	108,475
<b>Grants and Loan Forgiveness</b>		
Ontario	20	35,300
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	35,300
<b>Other Financing</b>		
Prepaid Special Charges	24	18,494
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	18,494
<b>Total Sources of Financing</b>	33	272,142
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	193,818
<b>Subtotal</b>	36	193,818
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	18,494
<b>Total Applications</b>	42	212,312
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	48,645
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	48,645
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	48,645
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1989 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

Casselman V

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	3,666
<b>Protection to Persons and Property</b>				
Fire	2	-	-	1,994
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	1,994
<b>Transportation services</b>				
Roadways	8	35,300	-	103,545
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	4,722
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	35,300	-	108,267
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	16,229
Storm Sewer System	17	-	-	17,600
Waterworks System	18	-	-	25,646
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	-	-	59,475
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	746
Libraries	38	-	-	482
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	1,228
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	19,188
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	19,188
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	35,300	-	193,818

# 1989 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

**7**  
11

For the year ended December 31, 1989.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	108,475
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	108,475
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	65,000
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	65,000
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	8,978
--	46	-
<b>Subtotal</b>	47	8,978
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	182,453

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1989.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	8,978
: To Canada and agencies	2	-
: To other	3	173,475
<b>Subtotal</b>	4	182,453
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	182,453
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	182,453
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
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	-
<b>Total</b>	45	-

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

**8**  
12

For the year ended December 31, 1989.

6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
				1	2	3	
				\$	\$	\$	
Water projects - for this municipality only				46 - 264,615	181,631	19,343	
- share of integrated projects				47 -	-	-	
Sewer projects - for this municipality only				48 -	-	-	
- share of integrated projects				49 -	-	-	
7. 1989 Debt Charges				principal		interest	
				1	2		
				\$	\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *				50 9,000	15,342		
- special are rates and special charges				51 -	-		
- benefitting landowners				52 1,757	1,074		
- user rates (consolidated entities)				53 -	-		
Recovered from reserve funds				54 -	-		
Recovered from unconsolidated entities							
- hydro				55 -	-		
- gas and telephone				56 -	-		
--				57 -	-		
--				58 -	-		
--				59 -	-		
<b>Total</b>				<b>78 10,757</b>	<b>16,416</b>		
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
		\$	\$	\$	\$	\$	\$
1990	60	18,408	21,132	-	-	-	-
1991	61	21,128	18,938	-	-	-	-
1992	62	22,343	16,392	-	-	-	-
1993	63	26,574	13,711	-	-	-	-
1994	64	26,000	10,525	-	-	-	-
1995-1999	65	68,000	21,738	-	-	-	-
2000 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>182,453</b>	<b>102,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1990						72 -	
1991						73 -	
1992						74 -	
1993						75 -	
1994						76 -	
<b>Total</b>						<b>77 -</b>	
10. Other notes (attach supporting schedules as required)							

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

	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	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>UPPER TIER</b>												
Included in general tax rate for upper tier purposes												
General requisition	1	156,447	5,905	162,352								
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	-	-	-								
<b>Subtotal levied by mill rate -- general</b>	11	14	156,447	5,905	162,352	157,952	4,415	-	24	-	162,391	53
<b>Special purpose requisitions</b>												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	14	156,447	5,905	162,352	157,952	4,415	-	24	-	162,391	53

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	60,796	2,790	-	63,586	59,484	4,100	-	-	63,584	2
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	11	219,287	8,120	-	227,407	227,467	-	-	-	227,467	49
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	10	48,595	1,941	-	50,536	41,381	9,146	-	-	50,527	1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	273,410	10,121	-	283,531	283,528	-	-	-	283,528	3
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>1</b>	<b>602,088</b>	<b>22,972</b>	<b>-</b>	<b>625,060</b>	<b>611,860</b>	<b>13,246</b>	<b>-</b>	<b>-</b>	<b>625,106</b>	<b>45</b>

# 1989 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

**10**  
15

For the year ended December 31, 1989.

		1 \$
<b>Balance at the beginning of the year</b>	1	127,850
<b>Revenues</b>		
Contributions from revenue fund	2	23,600
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	33,889
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	57,489
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	-
<b>Balance at the end of the year for:</b>		
Reserves	23	121,754
Reserve Funds	24	63,585
<b>Total</b>	25	185,339
<b>Analysed as follows:</b>		
Working funds	26	6,654
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	30,500
Sick leave	31	-
Insurance	32	-
Workmens' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	60,000
- library	65	8,000
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	12,600
- other and unspecified	42	-
Lot levies and subdivider contributions	44	63,585
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	-
<b>Total</b>	58	185,339

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1989.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	27,235	-
Accounts receivable			
Canada	2	-	
Ontario	3	37,175	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	48,199	receivable for
Other (including unorganized areas)	8	28,119	business taxes
Taxes receivable			
Current year's levies	9	105,897	34,152
Previous year's levies	10	10,231	984
Prior year's levies	11	6,701	-
Penalties and interest	12	6,296	1,676
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	182,453	for tax sale / tax
<b>Other long term assets</b>	20	-	registration
<b>Total</b>	21	452,306	

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1989.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	40,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	19,016				
Region or county	28	5,145				
Other municipalities	29	-				
School Boards	30	25,526				
Trade accounts payable	31	50,560				
Other	32	44,429				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	65,000				
- special area rates and special charges	35	108,475				
- benefitting landowners	36	8,978				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	185,339				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	77,634				
Special charges and special areas (specify)						
--	43	17,207				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	162				
Cemetaries	50	-				
Recreation, community centres and arenas	51	8,974				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	53				
School boards	57	45				
Unexpended capital financing / (unfinanced capital outlay)	58	48,645				
<b>Total</b>	59	452,306				

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

12  
17

## STATISTICAL DATA

For the year ended December 31, 1989.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
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	-
<b>Total</b>	<b>13</b>	<b>9</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>		14	15
Wages and salaries		157,387	55,489
Employee benefits		10,280	2,265

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	1,133,840
Previous years' tax	17	47,406
Penalties and interest	18	10,745
<b>Subtotal</b>	19	1,191,991
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	5,896
- recoverable from general municipal revenues	25	2,113
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	1,200,000
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 495(1) of the Municipal Act	81	1,168

		1
<b>4. Tax due dates for 1989 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19890331
Due date of last installment (YYYYMMDD)	33	19890630
Final billings: Number of installments	34	-
Due date of first installment (YYYYMMDD)	35	19890930
Due date of last installment (YYYYMMDD)	36	19891215
		\$
Supplementary taxes levied with 1990 due date	37	-

		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 1990	58	556,600	-	-	556,600
in 1991	59	-	-	-	-
in 1992	60	-	-	-	-
in 1993	61	-	-	-	-
in 1994	62	-	-	-	-
<b>Total</b>	63	556,600	-	-	556,600

# 1989 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

12  
17

## STATISTICAL DATA

For the year ended December 31, 1989.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	80,694		34,400
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1989 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	786	177,903	32,727
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1989 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	701	81,595	15,646
	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, 1988	67	-	108,475	-	108,475
Approved in 1989	68	335,000	556,600	-	891,600
Financed in 1989	69	-	108,475	-	108,475
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1989	71	335,000	556,600	-	891,600
Applications submitted but not approved as at Decemeber 31, 1989	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1990	1991	1992	1993
		1	2	3	4
		\$	\$	\$	\$
73		1,278,550	1,342,477	1,409,601	1,480,081
					1,554,086