

# **1990 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 2044**

**MUNICIPALITY OF: Casselman V**

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

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For the year ended December 31, 1990.

		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	1,567,195	201,628	779,711	585,856
Direct water billings on ratepayers -- own municipality	2	224,591	-		224,591
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	102,543	-		102,543
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>1,894,329</b>	<b>201,628</b>	<b>779,711</b>	<b>912,990</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	1,312	-	-	1,312
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	3,884	-		3,884
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	238	28	-	210
Liquor Control Board of Ontario	14	4,384	-	-	4,384
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>9,818</b>	<b>28</b>	<b>-</b>	<b>9,790</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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	54,917	-	-	54,917
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
<b>Subtotal</b>	<b>28</b>	<b>154,056</b>	<b>-</b>	<b>-</b>	<b>154,056</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	69,807			69,807
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	46,524			46,524
Fees and service charges	32	10,794			10,794
<b>Subtotal</b>	<b>33</b>	<b>127,125</b>			<b>127,125</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	40,789	-	-	40,789
Fines	37	1,431			1,431
Penalties and interest on taxes	38	14,992			14,992
Investment income - from own funds	39	-			-
- other	40	9,395			9,395
Sales of publications, equipment, etc	42	2,682			2,682
Contributions from capital fund	43	14,986			14,986
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>84,275</b>	<b>-</b>	<b>-</b>	<b>84,275</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>2,269,603</b>	<b>201,656</b>	<b>779,711</b>	<b>1,288,236</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Casselman V

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	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	1,910,189	274,214	94,210	129.580000	152.450000	247,933	41,864	14,380	7,831	1,738	525	314,271
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						556,037	149,419	51,044	18,829	3,365	1,017	779,711







# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Casselman V

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		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	-	-	-	3,420
<b>Protection to Persons and Property</b>					
Fire	2	3,175	-	9,700	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	3,175	-	9,700	-
<b>Transportation services</b>					
Roadways	8	33,936	-	21,659	513
Winter Control	9	20,019	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	53,955	-	21,659	513
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	1,670	2,730
Garbage Disposal	20	-	-	95	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	1,765	2,730
<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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	3,400	-
Libraries	38	6,677	-	10,000	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	12,677	-	13,400	-
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	1,300
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,831
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	4,131
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	69,807	-	46,524	10,794

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

## ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

		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	128,546	-	127,969	12,226	-	-	268,741
<b>Protection to Persons and Property</b>								
Fire	2	4,374	-	38,865	7,977	-	-	51,216
Police	3	3,153	-	-	-	-	-	3,153
Conservation Authority	4	-	-	-	-	7,384	-	7,384
Protective inspection and control	5	48,814	-	9,525	2,069	-	-	60,408
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	56,341	-	48,390	10,046	7,384	-	122,161
<b>Transportation services</b>								
Roadways	8	43,963	-	39,655	20,522	-	-	104,140
Winter Control	9	17,211	-	34,220	-	-	-	51,431
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	17,059	8,447	-	-	25,506
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	61,174	-	90,934	28,969	-	-	181,077
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	94,418	-	-	-	94,418
Storm Sewer System	17	-	-	-	5,189	-	-	5,189
Waterworks System	18	-	18,747	227,919	6,138	-	-	252,804
Garbage Collection	19	6,284	-	51,795	-	-	-	58,079
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	6,284	18,747	374,132	11,327	-	-	410,490
<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	6,054	17,962	10,177	3,000	65,300	-	102,493
Libraries	38	36,369	-	25,299	4,148	-	-	65,816
Other Cultural	39	3,886	-	5,139	-	-	-	9,025
<b>Subtotal</b>	40	46,309	17,962	40,615	7,148	65,300	-	177,334
<b>Planning and Development</b>								
Planning and Development	41	-	-	28,473	-	-	-	28,473
Commercial and Industrial	42	-	-	15,695	-	-	-	15,695
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,831	-	-	-	-	2,831
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	2,831	44,168	-	-	-	46,999
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	298,654	39,540	726,208	69,716	72,684	-	1,206,802

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	48,645
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	69,716
Reserves and Reserve Funds	3	57,233
<b>Subtotal</b>	4	126,949
<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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	216,493
Canada	21	-
Other Municipalities	22	3,000
<b>Subtotal</b>	23	219,493
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	78,112
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	78,112
<b>Total Sources of Financing</b>	33	424,554
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	866,135
<b>Subtotal</b>	36	866,135
<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	14,986
<b>Total Applications</b>	42	881,121
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	505,212
<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	505,212
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	505,212
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Casselman V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	12,226
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	7,977
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,069
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	10,046
<b>Transportation services</b>					
Roadways	8	26,545	-	-	47,066
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	36,696
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	26,545	-	-	83,762
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	5,190
Storm Sewer System	17	-	-	-	42,247
Waterworks System	18	-	-	-	6,138
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	53,575
<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	50,500	-	3,000	175,881
Libraries	38	-	-	-	4,148
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	50,500	-	3,000	180,029
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	139,448	-	-	526,497
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	139,448	-	-	526,497
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	216,493	-	3,000	866,135

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

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For the year ended December 31, 1990.

		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 7</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal 15</b>	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	102,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal 23</b>	102,000
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal 30</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal 36</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	55,000
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal 40</b>	55,000
<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	7,045
--	46	-
	<b>Subtotal 47</b>	7,045
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total 51</b>	164,045

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		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	7,045
: To Canada and agencies	2	-
: To other	3	157,000
<b>Subtotal</b>	<b>4</b>	<b>164,045</b>
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>	<b>9</b>	<b>-</b>
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>	<b>14</b>	<b>-</b>
<b>Total</b>	<b>15</b>	<b>164,045</b>
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	164,045
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>	<b>45</b>	<b>-</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Casselman V

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For the year ended December 31, 1990.

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 - 275,416	180,421	19,343			
- share of integrated projects				47 - -	-	-			
Sewer projects - for this municipality only				48 4,785	353,036	36,880			
- share of integrated projects				49 -	-	-			
7. 1990 Debt Charges				principal		interest			
				1	2				
				\$	\$	\$			
Recovered from the consolidated revenue fund									
- general tax rates *				50 16,475	20,234				
- special are rates and special charges				51 -	-				
- benefitting landowners				52 1,933	898				
- 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>				78 18,408	21,132				
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
				\$	\$	\$	\$	\$	\$
1991				60 21,128	18,235	-	-	-	-
1992				61 22,342	15,903	-	-	-	-
1993				62 26,575	13,455	-	-	-	-
1994				63 26,000	10,525	-	-	-	-
1995				64 11,000	7,344	-	-	-	-
1996-2000				65 57,000	14,394	-	-	-	-
2001 onwards				79 -	-	-	-	-	-
interest to be earned on sinking funds *				69 -	-	-	-	-	-
Downtown revitalization program				70 -	-	-	-	-	-
<b>Total</b>				71 164,045	79,856	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds									
9. Future principal payments on EXPECTED NEW debt								1	
								\$	
1991								72 -	
1992								73 60,000	
1993								74 66,000	
1994								75 72,000	
1995								76 81,000	
<b>Total</b>								77 279,000	
10. Other notes (attach supporting schedules as required)									

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	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	195,681	5,947	201,628								
Special purpose 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	53	195,681	5,947	201,628	195,356	6,272	-	28	-	201,656	81
<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	53	195,681	5,947	201,628	195,356	6,272	-	28	-	201,656	81



# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	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	2	87,135	1,878	-	89,013	83,586	4,748	-	-	88,334	-	681
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	49	297,918	9,779	-	307,697	307,313	864	-	-	308,177	-	529
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	1	67,388	1,460	-	68,848	64,968	3,351	-	-	68,319	-	528
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	3	304,300	10,095	-	314,395	314,271	610	-	-	314,881	-	483
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>45</b>	<b>756,741</b>	<b>23,212</b>	<b>-</b>	<b>779,953</b>	<b>770,138</b>	<b>9,573</b>	<b>-</b>	<b>-</b>	<b>779,711</b>	<b>-</b>	<b>197</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

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For the year ended December 31, 1990.

		1 \$
<b>Balance at the beginning of the year</b>	1	185,339
<b>Revenues</b>		
Contributions from revenue fund	2	-
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	97,156
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	97,156
<b>Expenditures</b>		
Transferred to capital fund	14	57,233
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	57,233
<b>Balance at the end of the year for:</b>		
Reserves	23	103,507
Reserve Funds	24	121,754
<b>Total</b>	25	225,261
<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	-
Workers' 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	103,507
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	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	225,261

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1990.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	63,688	-
Accounts receivable			
Canada	2	-	
Ontario	3	32,866	
Region or county	4	-	
Other municipalities	5	6,957	
School Boards	6	-	
Waterworks	7	50,866	
Other (including unorganized areas)	8	91,717	
Taxes receivable			
Current year's levies	9	67,817	12,277
Previous year's levies	10	7,547	352
Prior year's levies	11	514	-
Penalties and interest	12	2,804	411
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	500	
<b>Capital outlay to be recovered in future years</b>	19	164,045	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	489,321	

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	415,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	5,960				
Ontario	27	23,795				
Region or county	28	5,546				
Other municipalities	29	-				
School Boards	30	20,987				
Trade accounts payable	31	73,198				
Other	32	31,040				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	102,000				
- special area rates and special charges	35	55,000				
- benefitting landowners	36	7,045				
- 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	225,261				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	21,545				
Special charges and special areas (specify)						
--	43	23,015				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	3,015				
Cemetaries	50	-				
Recreation, community centres and arenas	51	11,728				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	81				
School boards	57	197				
Unexpended capital financing / (unfinanced capital outlay)	58	505,212				
<b>Total</b>	59	489,321				

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## STATISTICAL DATA

For the year ended December 31, 1990.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration	1	3	
Non-line Department Support Staff	2	1	
Fire	3	-	
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	1	
Planning	12	-	
<b>Total</b>	<b>13</b>	<b>8</b>	

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	198,577	72,656
Employee benefits	15	13,941	3,441

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	1,493,630	
Previous years' tax	17	114,768	
Penalties and interest	18	18,484	
<b>Subtotal</b>	19	1,626,882	
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	3,152	
- recoverable from general municipal revenues	25	1,297	
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	1,631,331	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	1,298	

		1	
<b>4. Tax due dates for 1990 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900331	
Due date of last installment (YYYYMMDD)	33	19900630	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900930	
Due date of last installment (YYYYMMDD)	36	19901215	
		\$	
Supplementary taxes levied with 1994 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
		\$	\$	\$	\$
<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>					
Estimated to take place					
in 1992	58	352,000	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
<b>Total</b>	<b>63</b>	<b>352,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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17

## STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	83,648	24,849	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	839	188,875	35,716
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	752	86,392	16,151
	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, 1989	67	335,000	556,600	-	891,600
Approved in 1990	68	-	158,000	-	158,000
Financed in 1990	69	-	-	-	-
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1990	71	335,000	714,600	-	1,049,600
Applications submitted but not approved as at Decemeber 31, 1990	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
73		1,200,000	1,320,000	1,450,000	1,600,000
					1,750,000