**MUNICIPAL CODE: 2044** 

MUNICIPALITY OF: Casselman V

Municip<u>ality</u>

# ANALYSIS OF REVENUE FUND REVENUES

Casselman V

For the year ended December 31, 1990.

			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION						
Taxation from schedule 2LTxx or requistions 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	-	-		-
Surpayments in Lieu of Taxation	ibtotal	6	1,894,329	201,628	779,711	912,990
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 Ontario Enterprises		11	-	-		-
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	- 0.040	-	-	- 200
ONTARIO UNCONDITIONAL GRANTS	ıbtotal	18	9,818	28	-	9,790
Per Household General		19	20,970	_ [	_ [	20,970
Per Household Police		20	20,970			20,970
Transitional amd special assistance		22	-	-	-	<u>-</u>
Resource Equalization		23	78,169	-	-	78,169
General Support		24	54,917	-	-	54,917
Northern Special Support		25	-	-	-	-
Apportionment Guarantee		26	-	-	-	-
Revenue Guarantee		27	-	-	-	-
Su	btotal	28	154,056	-	-	154,056
REVENUES FOR SPECIFIC FUNCTIONS		_				
Ontario specific grants		29	69,807		-	69,807
Canada specific grants Other municipalities - grants and fees		30	46,524		-	46,524
Fees and service charges		32	10,794		-	10,794
	ıbtotal	33	127,125		-	127,125
OTHER REVENUES		<u> </u>	, -			, -
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 page consolidated entities		44			_	-
Contributions from non-consolidated entities		45			_	-
		46 47				-
		48	— <u> </u>		-	-
Sale of Land		49				-
	ıbtotal	50	84,275			84,275
TOTAL RE		51	2,269,603	201,656	779,711	1,288,236

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#### **ANALYSIS OF TAXATION**

For the year ended December 31, 1990.

Casselman V 2LT - OP

For the year ended December 31, 1990.													
,	-	LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PPLEMENTARY TA	XES	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
I. Own purposes													
General	0	2,117,689	425,643	154,170	189.39000	222.82000	401,070	94,842	34,352	13,415	2,477	749	546,905

Municipality

Casselman V

2LT - OP

ANALYSIS OF TAXATION

For the year ended December 31, 1990.												•	
,	=	LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	AXES	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
II. Upper tier purposes													
General	0	2,117,689	425,643	154,170	67.65000	79.59000	143,262	33,877	12,270	4,792	887	268	195,356

Casselman V

2LT - OP

For the year ended December 31 1990

Elementary public	For the year ended December 31, 1990.	_	LOCAL 7	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	AXES	TOTAL
1					business	residential and farm	industrial and	residential and farm		business			business	
Sementary public   Sementary p		MAID		2 \$	3 \$	4 \$	5	6 \$	7 \$	8 \$	9 \$	10 \$		
1   1   1   1   1   1   1   1   1   1	III. School board purposes													
	Elementary public													
1,910,189   274,214   94,210   126,75000   149,12000   242,518   40,950   14,066   7,660   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   307,313   1,406   1,627   492   1,6	General	0	207,500	151,429	59,960	180.600000	212.470000	36,903	32,090	12,715	1,878	-	-	83,586
Secondary public   Secondary p														
Secondary public   Secondary p														
Secondary public   Secondary p														
Secondary public   Secondary p														
Secondary public   Secondary p														
Secondary public   Secondary p														
Secondary public   Secondary p														
Secondary public Figure 1 0 207,500 151,429 59,960 140.37000 165.14000 28,683 24,942 9,883 1,460 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6														
Secondary public				07.0	0.000			0.0540	40.050		7.40		400	207.242
Seneral 0 207,500 151,429 59,960 140.37000 165.14000 28,683 24,942 9,883 1,460	General	0	1,910,189	2/4,214	94,210	126./50000	149.120000	242,518	40,950	14,066	7,660	1,627	492	307,313
Seneral 0 207,500 151,429 59,960 140.37000 165.14000 28,683 24,942 9,883 1,460		-												
Seneral 0 207,500 151,429 59,960 140.37000 165.14000 28,683 24,942 9,883 1,460														
Seneral 0 207,500 151,429 59,960 140.37000 165.14000 28,683 24,942 9,883 1,460		-												
Seneral 0 207,500 151,429 59,960 140.37000 165.14000 28,683 24,942 9,883 1,460 · · 64,968														
Seneral 0 207,500 151,429 59,960 140.37000 165.14000 28,683 24,942 9,883 1,460														
		1 0 1	207 500	151 420	E0 040	140 270000	16F 140000	20 402	24 042	0.003	1 440			64.069
Public consolidated	General	- 0	207,500	151,429	39,960	140.370000	165.140000	26,063	24,942	9,003	1,460	-	-	04,900
Public consolidated		-												
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	Public consolidated										<u> </u>			
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For the year ended December 31, 1990.

Municipality

Casselman V

2LT - OP

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,	•	LOCAL	TAXABLE ASSESS	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	AXES	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	1,910,189	274,214	94,210	129.580000	152.450000	247,933	41,864	14,380	7,831	1,738	525	314,271
Separate consolidated													
Total all school board taxation	0						556,037	149,419	51,044	18,829	3,365	1,017	779,711

# ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

**2UT** 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

		LEVIES ON SUPPORTING MUNICIPALITIES  levies for special purposes (please specify									DIRECT BILLINGS ON RATEPAYERS  water service charges sewer service charge				
			lev	ies for special pu	rposes (please spe	cify	_				water serv	ice charges	sewer serv	sewer service charges	
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties	
		3	4	5	6	17	20	21	7	8	9	10	11	12	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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# ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

**2UT** 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### **DIRECT BILLINGS ON RATEPAYERS**

			le	vies for special pu	poses (please spec	ify					water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	30	5												
	37	7												
	38	3												
	39	9												
	40	0												
	4	1												
	47	2												
	43	3												
	4	4												
	4!	5												
	40	5												
	Total 4	7												
		<u> </u>												

# ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	Casselman V	

For the year ended December 31, 1990.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government		1 -	-	-	3,420
Protection to Persons and Property Fire		2 3,175	-	9,700	-
Police Conservation Authority		3 -	-	-	-
Protective inspection and control		5 -	-	-	-
Emergency measures	Subtotal	6 - 7 3,175	-	9,700	-
Transportation services		22.004		0.450	
Roadways Winter Control		8 33,936 9 20,019	<u> </u>	21,659	513
Transit		10 -	<u> </u>	-	<u> </u>
Parking		11 -		-	
Street Lighting		12	-	_	
Air Transportation		13 -	-	-	-
		14 -	-	-	-
	Subtotal	15 53,955	-	21,659	513
Environmental services Sanitary Sewer System		16 -	-	-	-
Storm Sewer System		17 -	-	-	-
Waterworks System		18 -	-	-	-
Garbage Collection		19 -	-	1,670	2,730
Garbage Disposal	:	20 -	-	95	-
Pollution Control	:		-	-	-
		-	-	-	-
Health Services	Subtotal	-	-	1,765	2,730
Public Health Services		24 -	_	_	_
Public Health Inspection and Control		25 -		-	-
Hospitals		26 -	-	-	
Ambulance Services		27 -	-	-	-
Cemeteries	:	28 -	-	-	-
	;	29 -	-	-	-
	Subtotal	-	-	-	-
Social and Family Services					
General Assistance		31 -	-	-	-
Assistance to Aged Persons		32 -	-	-	-
Assitance to Children  Day Nurseries		33	-	-	-
		35 -		-	<u> </u>
		36 -	-	-	-
Recreation and Cultural Services					
Parks and Recreation	:	6,000	-	3,400	-
Libraries		6,677	-	10,000	-
Other Cultural			-	-	-
Diaming and Davelenment	Subtotal	12,677	-	13,400	-
Planning and Development Planning and Development		41 -	-	_	1,300
Commercial and Industrial		42	-	-	-
Residential Development		43 -	-	-	-
Agriculture and Reforestation		-	-	-	-
Tile Drainage and Shoreline Assistance	•	45 -	-	-	2,831
	•	- 46	-	-	-
	Subtotal	-	-	-	4,131
Electricity		- 48	-	-	-
Gas		49 -	-	-	-
Telephone		50 -	-	- 46 524	- 40.704
	Total !	69,807	-	46,524	10,794

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Casselman V		
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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 \$
General Government	1	128,546	-	127,969	12,226	-	-	268,741
Protection to Persons and Property								=
Fire Police	2	4,374	-	38,865	7,977	-	-	51,216
Conservation Authority	3	3,153	-	-		7,384		3,153 7,384
Protective inspection and control	5	48,814	-	9,525	2,069	-	-	60,408
Emergency measures	6	-	-	-	-	-	-	-
	Subtotal 7	56,341	-	48,390	10,046	7,384	-	122,161
Transportation services								
Roadways	8	43,963	-	39,655	20,522	-	-	104,140
Winter Control	9	17,211	-	34,220	-	-	-	51,431
Transit Parking	10	-	-	-	-	-	-	-
Street Lighting	12	-	-	17,059	8,447	-	-	25,506
Air Transportation	13	-	-	-	-	-	-	-
· 	14	-	-	-	-	-	-	-
	Subtotal 15	61,174	-	90,934	28,969	-	-	181,077
Environmental services								
Sanitary Sewer System	16	-	-	94,418		-	-	94,418
Storm Sewer System Waterworks System	17 18	-	18,747	227,919	5,189 6,138	-	-	5,189 252,80 <sup>2</sup>
Garbage Collection	19	6,284	-	51,795	-	-	-	58,079
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
	22	-	-	-	-	-	-	-
	Subtotal 23	6,284	18,747	374,132	11,327	-	-	410,490
Health Services Public Health Services	24	_		_	_	_	_	
Public Health Inspection and Control	24 25	-	-	-	-	-	-	-
Hospitals	26	-	_	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
	29	-	-	-	-	-	-	-
	Subtotal 30	-	-	-	-	-	-	-
Social and Family Services General Assistance	24							
Assistance to Aged Persons	31	-	-	-	-	-	-	-
Assitance to Aged Tersons	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
	35	-	-	-	-	-	•	-
	Subtotal 36	-	-	-	-	-	-	-
Description and Cultural Consists								
Recreation and Cultural Services 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
	Subtotal 40	46,309	17,962	40,615	7,148	65,300	-	177,334
Planning and Development Planning and Development				20 177	T	T		20. (=0
Commercial and Industrial	41 42	-	-	28,473 15,695	-	-	-	28,473 15,695
Residential Development	42	-	-	15,695		-	-	15,695
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,831	-	-	-	-	2,831
	46	-	-	-	-	-	-	-
	Subtotal 47	-	2,831	44,168	-	-	٠	46,999
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
	Total 51	298,654	39,540	726,208	69,716	72,684	-	1,206,802

Municipality

Casselman V

ANALYSIS OF CAPITAL OPERATION For the year ended December 31, 1990.

Secret Flanching				
### A # A # A # A # A # A # A # A # A #				
the the Explaneing of the year    Constributions from Own Funds   1				\$
the the Explaneing of the year    Constributions from Own Funds   1				
Servine From Servine Founds   19   19   19   19   19   19   19   1			1	48,645
Security Find   Security Find   Subtate   1	Source of Financing			
Reserves and Reserve Funds	Contributions from Own Funds Revenue Fund		2	40 714
Subtorate   Subt			-	57,233
Central Mortages and Hobiating Corporation   7		Subtotal	4	126,949
Central Mortages and Hobiating Corporation   7	Lana Tama Liabilitia la accesa			
Commercial Area Improvement Program			5	-
Other Other Programs	Ontario Financing Authority		7	-
Ministry of the Environment	-		-	
Tite Drainage and Shoretine Propery Assistance Programs Serial Debentures Siral Debentures Long Term Bosh Loans Long Term Bosh Loans Long Term Bosh Loans Long Term Reserve Fund Loans Total Agent Canada Ontario Canada Other Aunicipalities Othera Ot			-	
1	•		-	
Long Term Reserve Fund Loans         15            5 Unbotal         16             Subtotal         18 <td< td=""><td>Serial Debentures</td><td></td><td>13</td><td>-</td></td<>	Serial Debentures		13	-
Long Term Reserve Fund Loans			-	
Stants and Loan Forgiveness			-	
Stants and Loan Forgiveness			-	
Ontario         20         216,493           Canada         21            Other Municipalities         22         3,000           Other Financing         24         21,943           Prepaid Special Charges         24            Proceds From Sale of Land and Other Capital Assets         25         78,112           Investment Income         26            From Own Funds         27            Other         30            Donations         30             Stotball         32         78,112           Applications         78         12            Applications         78         12 <t< td=""><td></td><td>Subtotal *</td><td>18</td><td>-</td></t<>		Subtotal *	18	-
Canada			20	216 403
Subtook   23   219,493   2219,4			-	-
### Proceeds From Light Interest Costs  ### Other  ### Other  ### Applications  ### Other  ### Othe	Other Municipalities		22	3,000
Proceds From Sale Charges	Out - 51	Subtotal	23	219,493
Investment Income   From Own Funds			24	_
From Own Funds Other Other Donations	Proceeds From Sale of Land and Other Capital Assets		-	78,112
Other         27            Donations         28             30             31             Subtotal         31            Subtotal         32         78,112           Applications         Total Sources of Financing         33         424,554           Applications          34            Other         35         866,135         866,135           Transfer of Proceeds From Long Term Liabilities to:         35         866,135         866,135           Unconsolidated Local Boards         38			,	
30   31   32   378,1112   32   788,1112   33   3424,554   34   34   34   34   34   34   34			-	<u> </u>
	Donations		28	-
Subtoot   32   78,112     Total Sources of Financing   33   424,554     Applications   70			-	-
Total Sources of Financing   33   424,554	<del></del>	Subtotal	-	
Applications Own Expenditures Short Term Interest Costs Other Other Subtotal 36 866,135 Transfer of Proceeds From Long Term Liabilities to: Other Municipalities Unconsolidated Local Boards Individuals Subtotal 40 - Transfers to Reserves, Reserve Funds and the Revenue Fund Subtotal 40 - Transfers to Reserves, Reserve Funds and the Revenue Fund Transfers to Reserves, Reserve Funds and the Revenue Fund Transfers to Reserves, Reserve Funds and the Revenue Fund Total Applications Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative) To be Recovered From: Taxation or User Charges Within Term of Council Proceeds From Long Term Liabilities Transfers From Reserves and Reserve Funds Total Unfinanced Capital Outlay (Unexpended Capital Financing)				•
Short Term Interest Costs Other Other Subtotal Transfer of Proceeds From Long Term Liabilities to: Other Municipalities Unconsolidated Local Boards Individuals Individuals Subtotal Individuals Subtotal Individuals Subtotal Individuals Individuals Interest to Reserves, Reserve Funds and the Revenue Fund Subtotal Interest to Reserves, Reserve Funds and the Revenue Fund Total Applications Interest to Reserves, Reserve Funds and the Revenue Fund Interest to Reserves, Reserve Funds and the Revenue Fund Interest to Reserves, Reserve Funds and the Revenue Fund Interest to Reserves, Reserve Funds and the Revenue Fund Interest to Reserves, Reserve Funds and the Revenue Fund Interest to Reserves, Reserve Funds and the Revenue Fund Interest to Reserves, Reserve Funds and the Revenue Fund Interest to Reserves, Reserve Funds and the Revenue Fund and Interest	Applications		f	•
Other Subtoal 35 866,135  Transfer of Proceeds From Long Term Liabilities to: Other Municipalities 37 Unconsolidated Local Boards 38 Individuals 39  Transfers to Reserves, Reserve Funds and the Revenue Fund 50  Transfers to Reserves, Reserve Funds and the Revenue Fund 70  Transfers to Reserves, Reserve Funds and the Revenue Fund 8  Total Applications 42 881,121  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 46 505,212  Transfers From Reserves and Reserve Funds 47 Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49 505,212	Own Expenditures Short Term Interest Costs		3.4	
Transfer of Proceeds From Long Term Liabilities to:  Other Municipalities  Unconsolidated Local Boards Individuals  Subtotal Individuals  Transfers to Reserves, Reserve Funds and the Revenue Fund  Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year  Amount Reported in Line 43 Analysed as Follows:  Unapplied Capital Receipts (Negative)  To be Recovered From:  - Taxation or User Charges Within Term of Council  - Proceeds From Long Term Liabilities  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Negative)  To Jame Reported in Line 43 Analysed as Follows:  Unapplied Capital Receipts (Negative)  To be Recovered From:  - Taxation or User Charges Within Term of Council  - Proceeds From Long Term Liabilities  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)			-	866,135
Other Municipalities Unconsolidated Local Boards Individuals Individuals  Subtotal Infransfers to Reserves, Reserve Funds and the Revenue Fund Infransfers to Reserves, Reserve Funds and the Revenue Fund Infranced Capital Outlay (Unexpended capital financing) at the End of the Year Infranced Capital Outlay (Unexpended capital financing) at the End of the Year Infranced Capital Receipts (Negative) In be Recovered From: In Taxation or User Charges Within Term of Council Infranced Capital Reserves and Reserve Funds Infranced Capital Outlay (Unexpended Capital Financing) Infranced Capital		Subtotal	36	866,135
Unconsolidated Local Boards Individuals  Subtotal Individuals  Total Applications Individuals	Transfer of Proceeds From Long Term Liabilities to: Other Municipalities		37	
Individuals  Subtotal  Fransfers to Reserves, Reserve Funds and the Revenue Fund  Total Applications to Reserves, Reserve Funds and the Revenue Fund  Total Applications to Reserves, Reserve Funds and the Revenue Fund  Total Applications to Reserves, Reserve Funds and the Revenue Fund  Total Applications to Reserves, Reserve Funds and Unexpended capital financing) at the End of the Year  Amount Reported in Line 43 Analysed as Follows:  Unapplied Capital Receipts (Negative)  To be Recovered From:  - Taxation or User Charges Within Term of Council  - Proceeds From Long Term Liabilities  - Transfers From Reserves and Reserve Funds  - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)			-	
Transfers to Reserves, Reserve Funds and the Revenue Fund  Total Applications 42 881,121  Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year  Amount Reported in Line 43 Analysed as Follows:  Unapplied Capital Receipts (Negative)  To be Recovered From:  - Taxation or User Charges Within Term of Council  - Proceeds From Long Term Liabilities  - Transfers From Reserves and Reserve Funds  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)			-	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year  Amount Reported in Line 43 Analysed as Follows:  Unapplied Capital Receipts (Negative)  To be Recovered From:  - Taxation or User Charges Within Term of Council  - Proceeds From Long Term Liabilities  - Transfers From Reserves and Reserve Funds  - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  48  - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  49  505,212		Subtotal	H	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year  Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)  To be Recovered From: - Taxation or User Charges Within Term of Council - Proceeds From Long Term Liabilities - Transfers From Reserves and Reserve Funds - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  43 505,212  44 -  505,212  45 -  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  48 -  Total Unfinanced Capital Outlay (Unexpended Capital Financing)	Transfers to Reserves, Reserve Funds and the Revenue Fund	Total Applications	-	14,986
Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)  To be Recovered From: - Taxation or User Charges Within Term of Council - Proceeds From Long Term Liabilities - Transfers From Reserves and Reserve Funds - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  44 - C - Capital Capital Capital Outlay (Unexpended Capital Financing)  45 - C - Capital Capital Capital Outlay (Unexpended Capital Financing)	Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Yea		-	505,212
To be Recovered From: - Taxation or User Charges Within Term of Council - Proceeds From Long Term Liabilities - Transfers From Reserves and Reserve Funds - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  45 - 46 505,212 - 48 - 48 - 505,212	Amount Reported in Line 43 Analysed as Follows:		ľ	•
- Taxation or User Charges Within Term of Council - Proceeds From Long Term Liabilities - Transfers From Reserves and Reserve Funds - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  Total Unfinanced Capital Outlay (Unexpended Capital Financing)  45 - Council Council Capital Capital Outlay (Unexpended Capital Financing)  45 - Council Capital Capital Outlay (Unexpended Capital Financing)  47 - Council Capital Capital Outlay (Unexpended Capital Financing)			44	-
- Transfers From Reserves and Reserve Funds  - Total Unfinanced Capital Outlay (Unexpended Capital Financing)  47  - 48  - 505,212			45	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49 505,212			-	505,212
Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49 505,212			-	
	••	Total Unfinanced Capital Outlay (Unexpended Capital Financing)		
' - Amount in Line 18 Raised on Behalf of Other Municipalities 19 -			L	
	* - Amount in Line 18 Raised on Behalf of Other Municipalities		19	-

# ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	Casselman V	

For the year ended December 31, 1990.

**CAPITAL GRANTS** TOTAL Other OWN Ontario Canada **EXPENDITURES** Grants Grants municipalities 1 2 \$ \$ \$ \$ General Government 12,226 Protection to Persons and Property Fire 7,977 Police Conservation Authority 2,069 Protective inspection and control **Emergency measures** 10,046 Subtotal Transportation services Roadways 26,545 47,066 Winter Control Transit 10 Parking 11 Street Lighting 12 36,696 13 Air Transportation 14 26,545 83,762 Subtotal 15 **Environmental services** Sanitary Sewer System 16 5,190 Storm Sewer System 17 42,247 Waterworks System 18 6,138 Garbage Collection 19 20 Garbage Disposal **Pollution Control** 21 22 53,575 Subtotal 23 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 26 Hospitals Ambulance Services 27 Cemeteries 28 29 Subtotal 30 Social and Family Services General Assistance 31 Assistance to Aged Persons 32 33 Assitance to Children Day Nurseries 34 35 Subtotal 36 Recreation and Cultural Services Parks and Recreation 37 50,500 3,000 175,881 4,148 Libraries 38 Other Cultural 39 50,500 180,029 Subtotal 40 3,000 Planning and Development Planning and Development Commercial and Industrial 42 139,448 526,497 43 Residential Development Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 46 139,448 526,497 Subtotal 47 Electricity 48 Gas 49 Telephone 50 Total 51 216,493 3,000 866,135

Municipality

## **ANALYSIS OF NET LONG TERM** LIABILITIES BY FUNCTION

Casselman V

For the year ended December 31, 1990.		_
		1
General Government		\$
Protection to Persons and Property		1 -
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		-
Emergency measures		-
	Subtotal	7 -
Transportation services		
Roadways	;	-
Winter Control		-
Transit	1	-
Parking	1	
Street Lighting	1	
Air Transportation	1	
<del></del>	1.	
	Subtotal 1	-
Environmental services Sanitary Sewer System		,
	1.	
Storm Sewer System	1	
Waterworks System	1.	
Garbage Collection	1	
Garbage Disposal	2:	
Pollution Control	2	
- <del>-</del>	2	
Lookh Comiton	Subtotal 2	102,00
Health Services Public Health Services	2.	
Public Health Inspection and Control	2	
Hospitals	2	
Ambulance Services	2	
Cemeteries	2	
	2	
	Subtotal 3	
Social and Family Services	Subtotui. S	
General Assistance	3	1 -
Assistance to Aged Persons	3	2 -
Assitance to Children	3	-
Day Nurseries	3	4 -
	3	-
	Subtotal 3	-
Recreation and Cultural Services		
Parks and Recreation	3	55,00
Libraries	3	-
Other Cultural	3	9 -
	Subtotal 4	55,00
Planning and Development		
Planning and Development	4	
Commercial and Industrial	4	
Residential Development	4	-
Agriculture and Reforestation	4	
Tile Drainage and Shoreline Assistance	4	7,04
	4	-
	Subtotal 4	7,04
lectricity	4	-
Gas	4	-
Telephone	5	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Casselman V

**8** 

		1 \$
Calculation of the Debt Burden of the Municipality     All debt issued by the municipality, predecessor municipalities and		
consolidated entities		
:To Ontario and agencies		7,045
: To Canada and agencies	:	2 -
: To other	:	157,000
	Subtotal	164,045
Plus: All debt assumed by the municipality from others	!	-
Less: All debt assumed by others		
:Ontario		-
:Schoolboards		7 -
:Other municipalities	:	-
	Subtotal	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	1	1 -
Own sinking funds (actual balances)		
- general municipal	1:	-
- enterprises and other	13	-
	Subtotal 14	-
	Total 1	164,045
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	10	-
Installment (serial) debentures	11	7 164,045
Long term bank loans	18	-
Lease purchase agreements	11	9 -
Mortgages	20	-
Ministry of the Environment	2:	2 -
	2:	3 -
	2	4 -
		\$
Total debt payable in foreign currencies (net of sinking fund holdings)     U.S. dollars - Canadian dollar equivalent included in line 15 above	2	_
	2!	
- par value of this amount in U.S. dollars	20	-
Other - Canadian dollar equivalent included in line 15 above	2	
- par value of this amount in	29	-
		\$
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	3	1 -
		\$
4. Actuarial balance of own sinking funds at year end	3	
4. Actuarial balance of own sinking funds at year end	3.	-
		\$
5. Long term commitments and contingencies at year end		,
Total liability for accumulated sick pay credits	3:	3 -
Total liability under OMERS plans	<u>-</u>	
- initial unfunded	34	4 -
- actuarial deficiency	3!	-
Total liability for own pension funds		
- initial unfunded	30	6 -
- actuarial deficiency	3	7 -
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by		
the Ontario Municipal Board or Counci, as the case may be		
- hospital support	31	9 -
- university support	41	-
- leases and other agreements	4	1 -
Other (specify)	4:	
	 4	-
	Total 4	-
	iotat 4	<u> </u>

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Casselman V

an V

**8** 

6. Ministry of the Environment Provincial Projects							
						total	
						outstanding	4-64
					accumulated surplus (deficit)	capital obligation	debt charges
					1	2	3
					\$	\$	\$
Nater 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							
					r	principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund - general tax rates *					50	47.475	20.224
-					50	16,475	20,234
- special are rates and special charges					51 52	4 022	- 200
- benefitting landowners  - user rates (consolidated entities)					52 53	1,933	898
- user rates (consolidated entities) Recovered from reserve funds					54	-	-
Recovered from reserve runds Recovered from unconsolidated entities					54	-	-
- hydro					55	-	-
- gas and telephone					57	_	_
-					56	-	_
					58	-	-
<u>.</u>					59	-	-
				Total	78	18,408	21,132
					ı	·	
8. Future principal and interest payments on EXISTING net debt							
		recoverable		recovera		recoveral	
	_	consolidated re		reserve		unconsolida	ted entities
	_	principal	interest	principal	interest	principal	interest
	Γ	1	2	3	4	5	6
		1 \$	2 \$				
1991	60	1 \$ 21,128	2 \$ 18,235	3	4	5	6
1992	61	1 \$ 21,128 22,342	2 \$ 18,235 15,903	3 \$	4 \$	5 \$	6 \$
1992 1993	61 62	1 \$ 21,128 22,342 26,575	2 \$ 18,235 15,903 13,455	3 \$ - -	4 \$ - -	5 \$ - -	6 \$ - -
1992 1993 1994	61 62 63	1 \$ 21,128 22,342 26,575 26,000	2 \$ 18,235 15,903 13,455 10,525	3 \$ - -	4 \$ - - -	5 \$ - - -	6 \$
1992 1993 1994 1995	61 62 63 64	1 \$ 21,128 22,342 26,575 26,000 11,000	2 \$ 18,235 15,903 13,455 10,525 7,344	3 \$ - - -	4 \$ - - -	5 \$ - - - -	6 \$
1992 1993 1994 1995 1996-2000	61 62 63 64 65	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - -	4 \$ - - - -	5 \$ - - - - - -	6 \$ - - -
1992 1993 1994 1995 1996-2000 2001 onwards	61 62 63 64 65 79	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - -	4 \$ - - - - - -	5 \$ - - - - - - -	6 \$ - - - - - -
1992 1993 1994 1995 1996-2000 2001 onwards nterest to be earned on sinking funds *	61 62 63 64 65 79	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds *	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total I Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$ - - - - - - -
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total I Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total I Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total I Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - -	6 \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal I Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - - - -	6 \$ \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds Fundamental Process Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - - - - - -	6 \$ \$
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program  Fotal Includes interest to earned on Ministry of the Environment debt retirement funds  Future principal payments on EXPECTED NEW debt  1991 1992	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - - - - - - - - - - - -	6 \$ 
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - - - - - - - - - - - -	6 \$ - - - - - - - - - - - - - - - - - -
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992 1993 1994	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$ 	5 \$ - - - - - - - - - - - - - - - - - -	6 \$ - - - - - - - - - - - - - - - - - -
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992 1993 1994	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$	5 \$ - - - - - - - - - - - - - - - - - -	6 \$ - - - - - - - - - - - - - - - - - -
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992 1993 1994 1995	61 62 63 64 65 79 69 70	1 \$ 21,128 22,342 26,575 26,000 11,000 57,000	2 \$ 18,235 15,903 13,455 10,525 7,344 14,394	3 \$ - - - - - - -	4 \$	5 \$ - - - - - - - - - - - - - - - - - -	6 \$ - - - - - - - - - - - - - - - - - -

icipality	
	Casselman V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	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		195,681	5,947	201,628							
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	53	195,681	5,947	201,628	195,356	6,272	-	28	-	201,656	8
Special purpose requisitions											
Water 12	l .	-	-	-							
Transit 13	l +	-	-	-							
Sewer 14	l	-	-	-							
Library 15	l +	-	-	-							
16	l	-	-	-							
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	53	195,681	5,947	201,628	195,356	6,272	-	28	-	201,656	8:

## 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
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Elementary Public (specify)	Γ											
	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	-	-	-	-	-	-	-	-	-	-	-
Total sc	hool boards 36	45	756,741	23,212	-	779,953	770,138	9,573	-	-	779,711	- 197

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# CONTINUITY OF RESERVES AND RESERVE FUNDS

Municipality

Casselman V

10

For the year ended December 31, 1990.			
			1 \$
Balance at the beginning of the year		1	185,339
Revenues		-	
Contributions from revenue fund		2	-
Contributions from capital fund  Lot levies and subdivider contributions		3 60	97,156
Recreational land (the Planning Act)		61	-
Investment income - from own funds		5	-
- other		6	-
		9	-
<del></del>		10 11	-
 		12	<u> </u>
	Total revenue	13	97,15
Expenditures		-	<u></u>
Transferred to capital fund		14	57,23
Transferred to revenue fund		15	-
Charges for long term liabilities - principal and interest		16	-
		63	-
<del></del>		20	-
- <del>-</del>	Total expenditure	21 22	57,23
			37,23.
Balance at the end of the year for:			
Reserves		23	103,50
Reserve Funds	Takal	24	121,75
Analysed as follows:	Total	25	225,26
Analyseu 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	30,50
Sick leave		31	-
Insurance		32	-
Workers' compensation		33	-
Capital expenditure - general administration		34	-
- roads		35	-
- sanitary and storm sewers		36 64	60,00
<ul><li>parks and recreation</li><li>library</li></ul>		65	8,00
- other cultural		66	
- water		38	-
- transit		39	=
- housing		40	-
- industrial development		41	12,60
- other and unspecified		42	402.50
Lot levies and subdivider contributions  Recreational land (the Planning Act)		44 46	103,50
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 Police Commission		53 54	-
Municipal Election		54 55	-
Business Improvement Area		56	-
		57	
		1	

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
Casselman V	,

For the year ended December 31, 1990.

		1	2
		\$	- \$
ASSETS			portion of cash not
Current assets		-	in chartered banks
Cash	1	63,688	_
Accounts receivable	'	03,000	
Canada	2	_	
Ontario	3	32,866	
Region or county	4	32,000	
Other municipalities		4 057	
	5	6,957	
School Boards	6	-	portion of taxes
Waterworks	7	50,866	receivable for
Other (including unorganized areas)	8	91,717	business taxes
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	portion of line 20
Capital outlay to be recovered in future years	19	164.045	ror cax sale / cax registration
		164,045	1051361 461011
Other long term assets	20	-	-
Total	21	489,321	

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	Casselman V

For the year ended December 31, 1990.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			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	-	
Net long term liabilities			
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	-	
Recoveralble from unconsolidated entities	39	-	
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	225,261	
Accumulated net revenue (deficit)			
General revenue	42	21,545	
Special charges and special areas (specify)			
	43	23,015	
<del></del>	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	-	
<del></del>	53	-	
	54	-	
<del></del>	55	-	
Region or county	56	81	
School boards	57	- 197	
	58		
Unexpended capital financing / (unfinanced capital outlay)		- 505,212	
	Total 59	489,321	

Municipality

Casselman V

STATISTICAL DATA

For the year ended December 31, 1990.

To the year ended becember 31, 1770.						
Number of continuous full time employees as at December 31						1
Administration					1	3
Non-line Department Support Staff					2	
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	-
				Total	13	8
					continuous full time employees	
					December 31	other
					1	2
2. Total expenditures during the year on:					\$	\$
Wages and salaries				14	-	72,656
Employee benefits				15	13,941	3,441
						1
2. De destinant of the collision of the						\$
<ol> <li>Reductions of tax roll during the year (lower tier municipalities only)</li> <li>Cash collections: Current year's tax</li> </ol>					16	1,493,630
Previous years' tax					17	
Penalties and interest					18	
				Subtotal	19	
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						
					24	3,152
- recoverable from general municipal revenues					25	
Transfers to tax sale and tax registration accounts					26	-
The Municipal Elderly Residents' Assistance Act - reductions					27	-
- refunds					28	-
Other (specify)					80	
			Total reductions		29	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
Tax due dates for 1990 (lower tier municipalities only)						•
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	
Due date of last installment (YYYYMMDD)					36	
Supplementary taxes levied with 1004 due date					37	\$ -
Supplementary taxes levied with1994 due date					37	-
5. Projected capital expenditures and long term						
financing requirements as at December 31						
					erm financing require	
			gross	approved by the O.M.B.	submitted but not yet approved by	forecast not yet submitted to the
			expenditures	or Concil	O.M.B. or Council	O.M.B or Council
<b>.</b>			1 \$	2 \$	3 \$	4 \$
Estimated to take place in 1992		F0	352,000	<b>,</b>		<b>&gt;</b>
in 1992 in 1993		58 59	352,000	-	-	-
in 1994		60	<u> </u>	-	-	-
in 1995		61	-	-	-	-
in 1996		62	-	-	-	-
	Total	63	352,000	-	-	-
			-	-	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·

Municipality

Casselman V

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For the year ended December 31, 1990.

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	83,648	24,849
·				<u> </u>	
7. Analysis of direct water and sewer billings as at December 31	i	number of	1990 billings		
		residential units	residential units	all other properties	computer use only
		1	2	3	4
Water	20	820	100.075	\$	
In this municipality In other municipalities (specify municipality)	39	839	188,875	35,716	
	40	-	-	-	-
	41	-	-	-	÷
	42	-	-	-	-
	43	-	-	-	-
<del>-</del>	64	-	-	-	-
		number of residential	1990 billings residential	all other	computer use
		units	units	properties	only
Sewer		1	2 \$	3 \$	4
In this municipality	44	752	86,392	16,151	
In other municipalities (specify municipality)	45				
	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			other		
		own	municipalities,		
	ı	municipality 1	school boards 2	Province 3	Federal 4
		\$	\$	\$	\$
Own sinking funds	83	-	-	-	-
9 Rorrowing from own reserve funds					1
9. Borrowing from own reserve funds					1 \$
Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31				84	
				84	\$
				84	\$
Loans or advances due to reserve funds as at December 31					\$
Loans or advances due to reserve funds as at December 31			contribution	this municipality's share of	\$ 107,507
Loans or advances due to reserve funds as at December 31		total board expenditure	contribution from this municipality	this municipality's	\$ 107,507
Loans or advances due to reserve funds as at December 31		expenditure 1	from this municipality 2	this municipality's share of total municipal contributions	\$ 107,507
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality		expenditure	from this municipality	this municipality's share of total municipal contributions	\$ 107,507
Loans or advances due to reserve funds as at December 31	<b>5</b> 2	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54	expenditure 1	from this municipality 2	this municipality's share of total municipal contributions	\$ 107,507
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54	expenditure  1 \$ -	from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55	expenditure  1 \$	from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1	from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1 \$ tille drainage, shoreline assistance, downtown	from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 % submitted	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2  \$  -  -  -  other submitted to 0.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 % submitted	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56 57 67 68	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56 57 67 68 69	expenditure  1 \$ tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone  1 \$ 335,000	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary Approved but not financed as at December 31, 1990	54 55 56 57 67 68 69 70 71	expenditure  1 \$ tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone  1 \$ 335,000	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary Approved but not financed as at December 31, 1990	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56 57 67 68 69 70 71	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	\$ 107,507  for computer use only  4