

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

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For the year ended December 31, 1991.

| | | Total Revenue | Upper Tier Purposes | School Board Purposes | Own Purpose |
|--|-----------|------------------|---------------------|-----------------------|------------------|
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| TAXATION | | | | | |
| Taxation from schedule 2LTxx or requisitions from schedule 2UT | 1 | 1,844,014 | 279,566 | 911,995 | 652,453 |
| Direct water billings on ratepayers -- own municipality | 2 | 240,104 | - | | 240,104 |
| -- other municipalities | 3 | - | - | | - |
| Sewer surcharge on direct water billings -- own municipality | 4 | 110,258 | - | | 110,258 |
| -- other municipalities | 5 | - | - | | - |
| Subtotal | 6 | 2,194,375 | 279,566 | 911,995 | 1,002,814 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | 1,402 | - | - | 1,402 |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | 4,351 | - | | 4,351 |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | - | - | - | - |
| Ontario Hydro | 13 | 254 | 36 | - | 218 |
| Liquor Control Board of Ontario | 14 | 4,911 | - | - | 4,911 |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | - | - | - | - |
| Other municipalities and enterprises | 17 | - | - | - | - |
| Subtotal | 18 | 10,918 | 36 | - | 10,882 |
| ONTARIO UNCONDITIONAL GRANTS | | | | | |
| 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 | | | | |
| Subtotal | 28 | 161,759 | - | - | 161,759 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 73,273 | | | 73,273 |
| Canada specific grants | 30 | 1,476 | | | 1,476 |
| Other municipalities - grants and fees | 31 | 43,662 | | | 43,662 |
| Fees and service charges | 32 | 12,823 | | | 12,823 |
| Subtotal | 33 | 131,235 | | | 131,235 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 36,072 | - | - | 36,072 |
| Fines | 37 | 1,453 | | | 1,453 |
| Penalties and interest on taxes | 38 | 12,258 | | | 12,258 |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | 14,200 | | | 14,200 |
| Sales of publications, equipment, etc | 42 | 6,532 | | | 6,532 |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | - | | | - |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Sale of Land | 49 | - | | | - |
| Subtotal | 50 | 70,516 | - | - | 70,516 |
| TOTAL REVENUE | 51 | 2,568,803 | 279,602 | 911,995 | 1,377,206 |

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

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 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Secondary separate | | | | | | | | | | | | | |
| General | 0 | 2,046,985 | 289,550 | 100,025 | 128.900000 | 151.640000 | 263,856 | 43,907 | 15,168 | 4,837 | 2,082 | 765 | 330,615 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Separate consolidated | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 658,471 | 164,125 | 55,334 | 16,943 | 14,740 | 2,382 | 911,995 |

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | 4,007 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | 8,100 | - | 12,675 | - |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | 8,100 | - | 12,675 | - |
| Transportation services | | | | | |
| Roadways | 8 | 20,503 | - | 15,820 | 513 |
| Winter Control | 9 | 16,897 | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 37,400 | - | 15,820 | 513 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | - |
| Garbage Collection | 19 | - | - | 1,767 | 1,886 |
| Garbage Disposal | 20 | - | - | - | 2,561 |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | - | - | 1,767 | 4,447 |
| Health Services | | | | | |
| Public Health Services | 24 | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | - |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | - | - | - | - |
| Social and Family Services | | | | | |
| General Assistance | 31 | - | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | - | - | - | - |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | 6,000 | - | 3,400 | - |
| Libraries | 38 | 6,773 | - | 10,000 | - |
| Other Cultural | 39 | 15,000 | 1,476 | - | - |
| Subtotal | 40 | 27,773 | 1,476 | 13,400 | - |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 1,025 |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | 2,831 |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 3,856 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 73,273 | 1,476 | 43,662 | 12,823 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

| | | 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 | 147,498 | - | 150,942 | 40,529 | - | - | 338,969 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 4,499 | - | 45,787 | 8,777 | - | - | 59,062 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | 8,346 | - | 8,346 |
| Protective inspection and control | 5 | 59,272 | - | 8,569 | 3,970 | - | - | 71,811 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 63,771 | - | 54,356 | 12,746 | 8,346 | - | 139,218 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 63,854 | - | 60,617 | 11,099 | - | - | 135,570 |
| Winter Control | 9 | 10,690 | - | 29,831 | - | - | - | 40,521 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | 3,699 | 14,276 | 13,903 | - | - | 31,878 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 74,544 | 3,699 | 104,724 | 25,002 | - | - | 207,969 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | 99,797 | 1,592 | - | - | 101,389 |
| Storm Sewer System | 17 | - | - | 9,238 | 24,838 | - | - | 34,076 |
| Waterworks System | 18 | - | 20,938 | 250,549 | 1,540 | - | - | 273,027 |
| Garbage Collection | 19 | 1,781 | - | 62,188 | - | - | - | 63,969 |
| Garbage Disposal | 20 | - | - | - | - | - | - | - |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | 1,781 | 20,938 | 421,772 | 27,970 | - | - | 472,461 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | - | - | - | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | - | - | - | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - | - | - | - |
| Cemeteries | 28 | - | - | - | - | - | - | - |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | - | - | - | - | - | - | - |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | - | - | - | - | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - | - | - | - |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | - | - | - | - | - | - | - |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | 3,286 | 25,579 | 6,126 | 1,545 | 82,456 | - | 118,991 |
| Libraries | 38 | 45,069 | - | 25,523 | 378 | - | - | 70,971 |
| Other Cultural | 39 | 5,443 | - | 2,537 | - | - | - | 7,980 |
| Subtotal | 40 | 53,798 | 25,579 | 34,186 | 1,923 | 82,456 | - | 197,942 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | - | - | 13,540 | - | - | - | 13,540 |
| Commercial and Industrial | 42 | - | 15,568 | 8,375 | 22,696 | - | - | 46,640 |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | 2,831 | - | - | - | - | 2,831 |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | - | 18,399 | 21,915 | 22,696 | - | - | 63,010 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 341,392 | 68,615 | 787,894 | 130,867 | 90,801 | - | 1,419,569 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

| | | 1 \$ |
|--|----|---------|
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 505,212 |
| Source of Financing | | |
| Contributions from Own Funds | | |
| Revenue Fund | 2 | 125,867 |
| Reserves and Reserve Funds | 3 | - |
| Subtotal | 4 | 125,867 |
| Long Term Liabilities Incurred | | |
| 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 | 503,249 |
| Sinking Fund Debentures | 14 | - |
| Long Term Bank Loans | 15 | - |
| Long Term Reserve Fund Loans | 16 | - |
| -- | 17 | - |
| Subtotal * | 18 | 503,249 |
| Grants and Loan Forgiveness | | |
| Ontario | 20 | 56,768 |
| Canada | 21 | - |
| Other Municipalities | 22 | - |
| Subtotal | 23 | 56,768 |
| Other Financing | | |
| Prepaid Special Charges | 24 | - |
| Proceeds From Sale of Land and Other Capital Assets | 25 | - |
| Investment Income | | |
| From Own Funds | 26 | - |
| Other | 27 | - |
| Donations | 28 | - |
| -- | 30 | - |
| -- | 31 | - |
| Subtotal | 32 | - |
| Total Sources of Financing | 33 | 685,884 |
| Applications | | |
| Own Expenditures | | |
| Short Term Interest Costs | 34 | - |
| Other | 35 | 184,583 |
| Subtotal | 36 | 184,583 |
| Transfer of Proceeds From Long Term Liabilities to: | | |
| Other Municipalities | 37 | - |
| Unconsolidated Local Boards | 38 | - |
| Individuals | 39 | - |
| Subtotal | 40 | - |
| Transfers to Reserves, Reserve Funds and the Revenue Fund | | |
| | 41 | - |
| Total Applications | 42 | 184,583 |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 3,911 |
| Amount Reported in Line 43 Analysed as Follows: | | |
| Unapplied Capital Receipts (Negative) | 44 | 3,656 |
| To be Recovered From: | | |
| - Taxation or User Charges Within Term of Council | 45 | - |
| - Proceeds From Long Term Liabilities | 46 | 7,567 |
| - Transfers From Reserves and Reserve Funds | 47 | - |
| -- | 48 | - |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 3,911 |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - |

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Casselman V

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| | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|---|----------------|---------------|----------------------|------------------------|
| | Ontario Grants | Canada Grants | Other municipalities | |
| | 1 \$ | 2 \$ | 3 \$ | |
| General Government | 1 | - | - | 40,529 |
| Protection to Persons and Property | | | | |
| Fire | 2 | - | - | 3,777 |
| Police | 3 | - | - | - |
| Conservation Authority | 4 | - | - | - |
| Protective inspection and control | 5 | - | - | 3,970 |
| Emergency measures | 6 | - | - | - |
| Subtotal | 7 | - | - | 7,746 |
| Transportation services | | | | |
| Roadways | 8 | 29,400 | - | 40,500 |
| Winter Control | 9 | - | - | - |
| Transit | 10 | - | - | - |
| Parking | 11 | - | - | - |
| Street Lighting | 12 | - | - | 13,903 |
| Air Transportation | 13 | - | - | - |
| -- | 14 | - | - | - |
| Subtotal | 15 | 29,400 | - | 54,403 |
| Environmental services | | | | |
| Sanitary Sewer System | 16 | - | - | 709 |
| Storm Sewer System | 17 | 22,500 | - | 46,204 |
| Waterworks System | 18 | - | - | 8,479 |
| Garbage Collection | 19 | - | - | - |
| Garbage Disposal | 20 | - | - | - |
| Pollution Control | 21 | - | - | - |
| -- | 22 | - | - | - |
| Subtotal | 23 | 22,500 | - | 55,392 |
| Health Services | | | | |
| Public Health Services | 24 | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - |
| Hospitals | 26 | - | - | - |
| Ambulance Services | 27 | - | - | - |
| Cemeteries | 28 | - | - | - |
| -- | 29 | - | - | - |
| Subtotal | 30 | - | - | - |
| Social and Family Services | | | | |
| General Assistance | 31 | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - |
| Assistance to Children | 33 | - | - | - |
| Day Nurseries | 34 | - | - | - |
| -- | 35 | - | - | - |
| Subtotal | 36 | - | - | - |
| Recreation and Cultural Services | | | | |
| Parks and Recreation | 37 | - | - | 7,508 |
| Libraries | 38 | - | - | 378 |
| Other Cultural | 39 | - | - | - |
| Subtotal | 40 | - | - | 7,886 |
| Planning and Development | | | | |
| Planning and Development | 41 | - | - | - |
| Commercial and Industrial | 42 | 4,868 | - | 18,626 |
| Residential Development | 43 | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - |
| -- | 46 | - | - | - |
| Subtotal | 47 | 4,868 | - | 18,626 |
| Electricity | 48 | - | - | - |
| Gas | 49 | - | - | - |
| Telephone | 50 | - | - | - |
| Total | 51 | 56,768 | - | 184,583 |

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

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For the year ended December 31, 1991.

| | | 1 \$ |
|---|-----------|----------------|
| General Government | 1 | - |
| Protection to Persons and Property | | |
| Fire | 2 | - |
| Police | 3 | - |
| Conservation Authority | 4 | - |
| Protective inspection and control | 5 | - |
| Emergency measures | 6 | - |
| Subtotal | 7 | - |
| Transportation services | | |
| Roadways | 8 | - |
| Winter Control | 9 | - |
| Transit | 10 | - |
| Parking | 11 | - |
| Street Lighting | 12 | 24,550 |
| Air Transportation | 13 | - |
| -- | 14 | - |
| Subtotal | 15 | 24,550 |
| Environmental services | | |
| Sanitary Sewer System | 16 | 15,346 |
| Storm Sewer System | 17 | 10,923 |
| Waterworks System | 18 | 114,731 |
| Garbage Collection | 19 | - |
| Garbage Disposal | 20 | - |
| Pollution Control | 21 | - |
| -- | 22 | - |
| Subtotal | 23 | 141,000 |
| Health Services | | |
| Public Health Services | 24 | - |
| Public Health Inspection and Control | 25 | - |
| Hospitals | 26 | - |
| Ambulance Services | 27 | - |
| Cemeteries | 28 | - |
| -- | 29 | - |
| Subtotal | 30 | - |
| Social and Family Services | | |
| General Assistance | 31 | - |
| Assistance to Aged Persons | 32 | - |
| Assistance to Children | 33 | - |
| Day Nurseries | 34 | - |
| -- | 35 | - |
| Subtotal | 36 | - |
| Recreation and Cultural Services | | |
| Parks and Recreation | 37 | 172,000 |
| Libraries | 38 | - |
| Other Cultural | 39 | - |
| Subtotal | 40 | 172,000 |
| Planning and Development | | |
| Planning and Development | 41 | - |
| Commercial and Industrial | 42 | 300,000 |
| Residential Development | 43 | - |
| Agriculture and Reforestation | 44 | - |
| Tile Drainage and Shoreline Assistance | 45 | 4,917 |
| -- | 46 | - |
| Subtotal | 47 | 304,917 |
| Electricity | 48 | - |
| Gas | 49 | - |
| Telephone | 50 | - |
| Total | 51 | 642,467 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

| | | 1 \$ |
|--|----|---------|
| 1. Calculation of the Debt Burden of the Municipality | | |
| All debt issued by the municipality, predecessor municipalities and consolidated entities | | |
| :To Ontario and agencies | 1 | 4,917 |
| : To Canada and agencies | 2 | - |
| : To other | 3 | 637,550 |
| Subtotal | 4 | 642,467 |
| Plus: All debt assumed by the municipality from others | 5 | - |
| Less: All debt assumed by others | | |
| :Ontario | 6 | - |
| :Schoolboards | 7 | - |
| :Other municipalities | 8 | - |
| Subtotal | 9 | - |
| Less: Ministry of the Environment debt retirement funds | | |
| - sewer | 10 | - |
| - water | 11 | - |
| Own sinking funds (actual balances) | | |
| - general municipal | 12 | - |
| - enterprises and other | 13 | - |
| Subtotal | 14 | - |
| Total | 15 | 642,467 |
| Amount reported in line 15 analyzed as follows: | | |
| Sinking fund debentures | 16 | - |
| Installment (serial) debentures | 17 | 617,917 |
| Long term bank loans | 18 | 24,550 |
| Lease purchase agreements | 19 | - |
| Mortgages | 20 | - |
| Ministry of the Environment | 22 | - |
| -- | 23 | - |
| -- | 24 | - |
| 2. Total debt payable in foreign currencies (net of sinking fund holdings) | | |
| U.S. dollars - Canadian dollar equivalent included in line 15 above | 25 | - |
| - par value of this amount in U.S. dollars | 26 | - |
| Other - Canadian dollar equivalent included in line 15 above | 27 | - |
| - par value of this amount in _____ | 28 | - |
| 3. Interest earned on sinking funds and debt retirement funds during the year | | |
| Own funds | 29 | - |
| Ministry of the Environment - sewer | 30 | - |
| - water | 31 | - |
| 4. Actuarial balance of own sinking funds at year end | | |
| | 32 | - |
| 5. Long term commitments and contingencies at year end | | |
| Total liability for accumulated sick pay credits | 33 | - |
| Total liability under OMERS plans | | |
| - initial unfunded | 34 | - |
| - actuarial deficiency | 35 | - |
| Total liability for own pension funds | | |
| - initial unfunded | 36 | - |
| - actuarial deficiency | 37 | - |
| Outstanding loans guarantee | 38 | - |
| Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be | | |
| - hospital support | 39 | - |
| - university support | 40 | - |
| - leases and other agreements | 41 | - |
| Other (specify) | 42 | - |
| -- | 43 | - |
| -- | 44 | - |
| Total | 45 | - |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1991.

| 6. Ministry of the Environment Provincial Projects | | accumulated | total | debt |
|--|----|-------------------|-------------|---------|
| | | surplus (deficit) | outstanding | charges |
| | | 1 | 2 | 3 |
| | | \$ | \$ | \$ |
| Water projects - for this municipality only | 46 | 265,066 | 179,088 | 19,343 |
| - share of integrated projects | 47 | - | - | - |
| Sewer projects - for this municipality only | 48 | 921 | 350,622 | 36,880 |
| - share of integrated projects | 49 | - | - | - |

| 7. 1991 Debt Charges | | principal | | interest | |
|--|-----------|---------------|----|---------------|----|
| | | 1 | 2 | 1 | 2 |
| | | \$ | \$ | \$ | \$ |
| Recovered from the consolidated revenue fund | | | | | |
| - general tax rates * | 50 | 15,699 | | 29,147 | |
| - special are rates and special charges | 51 | 7,000 | | 13,938 | |
| - benefitting landowners | 52 | 2,128 | | 703 | |
| - user rates (consolidated entities) | 53 | - | | - | |
| Recovered from reserve funds | 54 | - | | - | |
| Recovered from unconsolidated entities | | | | | |
| - hydro | 55 | - | | - | |
| - gas and telephone | 56 | - | | - | |
| -- | 57 | - | | - | |
| -- | 58 | - | | - | |
| -- | 59 | - | | - | |
| Total | 78 | 24,827 | | 43,788 | |

| 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 |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| 1992 | 60 | 86,378 | 62,603 | - | - | - | - |
| 1993 | 61 | 96,611 | 53,772 | - | - | - | - |
| 1994 | 62 | 102,036 | 43,725 | - | - | - | - |
| 1995 | 63 | 96,036 | 32,557 | - | - | - | - |
| 1996 | 64 | 104,036 | 22,278 | - | - | - | - |
| 1997-2001 | 65 | 157,372 | 39,576 | - | - | - | - |
| 2002 onwards | 79 | - | - | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - | - | - |
| Total | 71 | 642,467 | 254,511 | - | - | - | - |

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

| 9. Future principal payments on EXPECTED NEW debt | | 1 |
|---|-----------|----------|
| | | \$ |
| 1992 | 72 | - |
| 1993 | 73 | - |
| 1994 | 74 | - |
| 1995 | 75 | - |
| 1996 | 76 | - |
| Total | 77 | - |

10. Other notes (attach supporting schedules as required)

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

| | 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 | 269,919 | 9,606 | 279,525 | | | | | | | | |
| 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 | - | - | - | | | | | | | | |
| Subtotal levied by mill rate -- general | 11 | 81 | 269,919 | 9,606 | 279,525 | 272,855 | 6,710 | - | 36 | - | 279,602 | 158 |
| Special purpose requisitions | | | | | | | | | | | | |
| Water | 12 | - | - | - | | | | | | | | |
| Transit | 13 | - | - | - | | | | | | | | |
| Sewer | 14 | - | - | - | | | | | | | | |
| Library | 15 | - | - | - | | | | | | | | |
| -- | 16 | - | - | - | | | | | | | | |
| -- | 17 | - | - | - | | | | | | | | |
| Subtotal levied by mill rate -- special areas | 18 | - | - | - | - | - | - | - | - | - | - | - |
| Speical charges | 19 | - | - | - | - | - | - | - | - | - | - | - |
| Direct water billings | 20 | - | - | - | - | - | - | - | - | - | - | - |
| Sewer surcharge on direct water billings | 21 | - | - | - | - | - | - | - | - | - | - | - |
| Total region or county | 22 | 81 | 269,919 | 9,606 | 279,525 | 272,855 | 6,710 | - | 36 | - | 279,602 | 158 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

| | | Balance at beginning of year | amounts requisitioned | supplementary taxes | pupils' fees, share of trailer licenses | total expended | amount levied | telephone and telegraph taxation | share of payments in lieu of taxes | pupils' fees, share of trailer licenses | total raised | balance at end of year |
|-------------------------------|-----------|------------------------------|-----------------------|---------------------|---|----------------|----------------|----------------------------------|------------------------------------|---|----------------|------------------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| SCHOOL BOARDS | | | | | | | | | | | | |
| Elementary Public (specify) | | | | | | | | | | | | |
| -- | 30 | 681 | 94,542 | 9,928 | - | 104,470 | 100,449 | 4,537 | - | - | 104,987 | 164 |
| -- | 31 | - | - | - | - | - | - | - | - | - | - | - |
| Elementary separate (specify) | | | | | | | | | | | | |
| -- | 40 | 529 | 390,702 | 9,218 | - | 399,920 | 397,641 | 1,978 | - | - | 399,619 | 228 |
| -- | 41 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 42 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary Public (specify) | | | | | | | | | | | | |
| -- | 50 | 528 | 67,787 | 7,236 | - | 75,023 | 71,711 | 3,527 | - | - | 75,237 | 314 |
| -- | 51 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary separate (specify) | | | | | | | | | | | | |
| -- | 70 | 483 | 324,802 | 7,684 | - | 332,486 | 330,615 | 1,537 | - | - | 332,152 | 150 |
| -- | 71 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 72 | - | - | - | - | - | - | - | - | - | - | - |
| Total school boards | 36 | 197 | 877,833 | 34,065 | - | 911,898 | 900,416 | 11,579 | - | - | 911,995 | 100 |

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

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For the year ended December 31, 1991.

| | | 1 \$ |
|--|----|---------|
| Balance at the beginning of the year | 1 | 225,261 |
| Revenues | | |
| Contributions from revenue fund | 2 | 5,000 |
| Contributions from capital fund | 3 | - |
| Lot levies and subdivider contributions | 60 | 63,464 |
| Recreational land (the Planning Act) | 61 | 39,550 |
| Investment income - from own funds | 5 | - |
| - other | 6 | - |
| -- | 9 | - |
| -- | 10 | - |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 108,014 |
| Expenditures | | |
| Transferred to capital fund | 14 | - |
| Transferred to revenue fund | 15 | - |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | - |
| Balance at the end of the year for: | | |
| Reserves | 23 | 122,754 |
| Reserve Funds | 24 | 210,521 |
| Total | 25 | 333,275 |
| Analysed as follows: | | |
| Working funds | 26 | 6,654 |
| Contingencies | 27 | - |
| Ministry of the Environment funds for renewals, etc | | |
| - sewer | 28 | - |
| - water | 29 | - |
| Replacement of equipment | 30 | 35,500 |
| 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 | 166,971 |
| Recreational land (the Planning Act) | 46 | 43,550 |
| 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 | - |
| Total | 58 | 333,275 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

| | | 1 \$ | 2 \$ |
|---|----|-----------|--------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash | 1 | 198,825 | - |
| Accounts receivable | | | |
| Canada | 2 | 5,896 | |
| Ontario | 3 | 25,168 | |
| Region or county | 4 | 117 | |
| Other municipalities | 5 | 118 | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | 60,124 | receivable for |
| Other (including unorganized areas) | 8 | 42,734 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 105,974 | 2,539 |
| Previous year's levies | 10 | 5,308 | - |
| Prior year's levies | 11 | 243 | - |
| Penalties and interest | 12 | 2,702 | - |
| Less allowance for uncollectables (negative) | 13 | - | - |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | - | |
| Other current assets | 18 | - | portion of line 20 |
| Capital outlay to be recovered in future years | 19 | 642,467 | for tax sale / tax |
| Other long term assets | 20 | - | registration |
| Total | 21 | 1,089,674 | - |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

| LIABILITIES | | | | | | |
|--|----|-----------|--|--|--|--|
| Current Liabilities | | | | | | portion of loans not from chartered banks |
| Temporary loans - current purposes | 22 | - | | | | - |
| - capital - Ontario | 23 | - | | | | |
| - Canada | 24 | - | | | | |
| - Other | 25 | - | | | | |
| Accounts payable and accrued liabilities | | | | | | |
| Canada | 26 | - | | | | |
| Ontario | 27 | 24,470 | | | | |
| Region or county | 28 | 8,993 | | | | |
| Other municipalities | 29 | - | | | | |
| School Boards | 30 | 31,466 | | | | |
| Trade accounts payable | 31 | 32,020 | | | | |
| Other | 32 | 33,382 | | | | |
| Other current liabilities | 33 | - | | | | |
| Net long term liabilities | | | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | | | |
| - general tax rates | 34 | 542,675 | | | | |
| - special area rates and special charges | 35 | 94,875 | | | | |
| - benefitting landowners | 36 | 4,917 | | | | |
| - user rates (consolidated entities) | 37 | - | | | | |
| Recoverable from Reserve Funds | 38 | - | | | | |
| Recoverable from unconsolidated entities | 39 | - | | | | |
| Less: Own holdings (negative) | 40 | - | | | | |
| Reserves and reserve funds | 41 | 333,275 | | | | |
| Accumulated net revenue (deficit) | | | | | | |
| General revenue | 42 | 46,883 | | | | |
| Special charges and special areas (specify) | | | | | | |
| -- | 43 | 29,766 | | | | |
| -- | 44 | - | | | | |
| -- | 45 | - | | | | |
| -- | 46 | - | | | | |
| Consolidated local boards (specify) | | | | | | |
| Transit operations | 47 | - | | | | |
| Water operations | 48 | - | | | | |
| Libraries | 49 | 1,424 | | | | |
| Cemetaries | 50 | - | | | | |
| Recreation, community centres and arenas | 51 | 3,146 | | | | |
| -- | 52 | - | | | | |
| -- | 53 | - | | | | |
| -- | 54 | - | | | | |
| -- | 55 | - | | | | |
| Region or county | 56 | 158 | | | | |
| School boards | 57 | 100 | | | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 3,911 | | | | |
| Total | 59 | 1,089,674 | | | | |

1991 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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STATISTICAL DATA

For the year ended December 31, 1991.

| | | balance of fund | | loans outstanding | |
|---|--|--|-------------------------------------|--|-----------------------|
| | | 1 | 2 | 1 | 2 |
| | | \$ | \$ | \$ | \$ |
| 6. | Ontario Home Renewal Plan trust fund at year end | 82 | 87,213 | | 14,155 |
| 7. Analysis of direct water and sewer billings as at December 31 | | | | | |
| | | number of residential units | 1991 billings residential units | all other properties | computer use only |
| | | 1 | 2 | 3 | 4 |
| | | | \$ | \$ | |
| Water | In this municipality | 39 | 884 | 196,810 | 43,294 |
| | In other municipalities (specify municipality) | | | | |
| | -- | 40 | - | - | - |
| | -- | 41 | - | - | - |
| | -- | 42 | - | - | - |
| | -- | 43 | - | - | - |
| | -- | 64 | - | - | - |
| | | number of residential units | 1991 billings residential units | all other properties | computer use only |
| | | 1 | 2 | 3 | 4 |
| | | | \$ | \$ | |
| Sewer | In this municipality | 44 | 797 | 89,901 | 20,357 |
| | 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 |
| 43,550 | | | | | |
| 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, 1991 | | 67 | 335,000 | 763,245 | 1,098,245 |
| | Approved in 1991 | 68 | - | 262,000 | 262,000 |
| | Financed in 1991 | 69 | - | 503,249 | 503,249 |
| | No long term financing necessary | 70 | - | 259,996 | 259,996 |
| | Approved but not financed as at December 31, 1991 | 71 | 335,000 | 262,000 | 597,000 |
| | Applications submitted but not approved as at Decemeber 31, 1991 | 72 | - | - | - |
| 12. Forecast of total revenue fund expenditures | | | | | |
| | | 1992 | 1993 | 1994 | 1995 |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| | | 73 | 1,560,000 | 1,720,000 | 1,890,000 |
| | | | 2,080,000 | 2,285,000 | |