

# **1992 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 2044**

**MUNICIPALITY OF: Casselman V**

# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

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For the year ended December 31, 1992.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose		
		1	2	3	4		
		\$	\$	\$	\$		
<b>TAXATION</b>							
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,038,317	281,956	1,038,190	718,170		
Direct water billings on ratepayers -- own municipality	2	262,064	-		262,064		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	126,639	-		126,639		
-- other municipalities	5	-	-	-	-		
<b>Subtotal</b>	<b>6</b>	<b>2,427,019</b>	<b>281,956</b>	<b>1,038,190</b>	<b>1,106,873</b>		
<b>PAYMENTS IN LIEU OF TAXATION</b>							
Canada	7	1,523	-	-	1,523		
Canada Enterprises	8	-	-	-	-		
Ontario							
The Municipal Tax Assistance Act	9	1,353	-		1,353		
The Municipal Act, section 157	10	-	-		-		
Other	11	-	-	-	-		
Ontario Enterprises							
Ontario Housing Corporation	12	-	-	-	-		
Ontario Hydro	13	268	35	-	234		
Liquor Control Board of Ontario	14	5,006	-	-	5,006		
Other	15	-	-	-	-		
Municipal enterprises	16	-	-	-	-		
Other municipalities and enterprises	17	-	-	-	-		
<b>Subtotal</b>	<b>18</b>	<b>8,150</b>	<b>35</b>	<b>-</b>	<b>8,115</b>		
<b>ONTARIO UNCONDITIONAL GRANTS</b>							
Per Household General	19						
Per Household Police	20						
Transitional amd special assistance	22	-	-	-	-		
Resource Equalization	23						
General Support	24						
Northern Special Support	25						
Apportionment Guarantee	26	-	-	-	-		
Revenue Guarantee	27						
<b>Subtotal</b>	<b>28</b>	<b>163,377</b>	<b>-</b>	<b>-</b>	<b>163,377</b>		
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>							
Ontario specific grants	29	59,237			59,237		
Canada specific grants	30	1,360			1,360		
Other municipalities - grants and fees	31	49,240			49,240		
Fees and service charges	32	11,321			11,321		
<b>Subtotal</b>	<b>33</b>	<b>121,158</b>	<b>-</b>	<b>-</b>	<b>121,158</b>		
<b>OTHER REVENUES</b>							
Trailer revenue and licences	34	-			-		
Licences and permits	35	42,287			-	-	42,287
Fines	37	1,318			-	-	1,318
Penalties and interest on taxes	38	19,823			-	-	19,823
Investment income - from own funds	39	-			-	-	-
- other	40	25,772			-	-	25,772
Sales of publications, equipment, etc	42	10,793			-	-	10,793
Contributions from capital fund	43	3,656			-	-	3,656
Contributions from reserves and reserve funds	44	80,328			-	-	80,328
Contributions from non-consolidated entities	45	-			-	-	-
--	46	-	-	-	-		
--	47	-	-	-	-		
--	48	-	-	-	-		
Sale of Land	49	18,877	-	-	18,877		
<b>Subtotal</b>	<b>50</b>	<b>202,853</b>	<b>-</b>	<b>-</b>	<b>202,853</b>		
<b>TOTAL REVENUE</b>	<b>51</b>	<b>2,922,557</b>	<b>281,991</b>	<b>1,038,190</b>	<b>1,602,376</b>		







# ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Casselman V

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	2,181,774	318,084	111,645	160.590000	188.930000	350,358	60,096	21,093	8,115	634	360	440,656
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						753,334	194,169	66,115	15,799	5,495	3,278	1,038,190





# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Casselman V

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	500	-	-	4,581
<b>Protection to Persons and Property</b>					
Fire	2	8,900	-	16,620	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	8,900	-	16,620	-
<b>Transportation services</b>					
Roadways	8	20,166	-	16,270	-
Winter Control	9	16,634	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	36,800	-	16,270	-
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	1,950	90
Garbage Disposal	20	-	-	-	2,544
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	1,950	2,634
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	3,400	-
Libraries	38	7,037	-	11,000	-
Other Cultural	39	-	1,360	-	-
<b>Subtotal</b>	40	13,037	1,360	14,400	-
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	1,275
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,831
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	4,106
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	59,237	1,360	49,240	11,321

# 1992 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Casselman V
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For the year ended December 31, 1992.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	150,994	-	136,854	2,931	-	-	290,780
<b>Protection to Persons and Property</b>								
Fire	2	6,183	-	39,291	3,540	-	-	49,014
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	8,712	-	8,712
Protective inspection and control	5	56,861	-	5,638	-	-	-	62,499
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	63,044	-	44,929	3,540	8,712	-	120,225
<b>Transportation services</b>								
Roadways	8	62,007	-	69,813	840	-	-	132,660
Winter Control	9	9,710	-	39,548	-	-	-	49,258
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	4,036	18,045	5,813	-	-	27,893
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	71,718	4,036	127,405	6,653	-	-	209,812
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	126,290	-	-	-	126,290
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	26,366	259,722	11,584	-	-	297,672
Garbage Collection	19	1,140	-	66,392	-	-	-	67,532
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	1,140	26,366	452,404	11,584	-	-	491,494
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	4,607	38,550	4,271	2,011	98,326	-	147,765
Libraries	38	51,086	-	22,010	1,000	-	-	74,096
Other Cultural	39	6,576	-	2,878	-	-	-	9,453
<b>Subtotal</b>	40	62,269	38,550	29,158	3,011	98,326	-	231,314
<b>Planning and Development</b>								
Planning and Development	41	-	-	283	-	-	-	283
Commercial and Industrial	42	1,338	77,686	68,199	-	-	-	147,223
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,831	-	-	-	-	2,831
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	1,338	80,518	68,482	-	-	-	150,338
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	350,503	149,470	859,233	27,718	107,038	-	1,493,963

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	3,910
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	26,718
Reserves and Reserve Funds	3	21,462
<b>Subtotal</b>	4	48,180
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	68,781
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	68,781
<b>Other Financing</b>		
Prepaid Special Charges	24	36,582
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	1,091
Donations	28	5,200
--	30	-
--	31	-
<b>Subtotal</b>	32	42,873
<b>Total Sources of Financing</b>	33	159,834
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	214,522
<b>Subtotal</b>	36	214,522
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	3,656
<b>Total Applications</b>	42	218,178
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	62,254
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	30,715
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	92,969
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	62,254
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1992 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Casselman V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	2,931
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	3,540
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	3,540
<b>Transportation services</b>					
Roadways	8	29,000	-	-	55,730
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	5,813
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	29,000	-	-	61,543
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	31,500	-	-	59,078
Waterworks System	18	-	-	-	50,477
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	31,500	-	-	109,555
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	8,281	-	-	36,954
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	8,281	-	-	36,954
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	68,781	-	-	214,522

# 1992 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

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For the year ended December 31, 1992.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	12,470
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	20,514
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	32,984
<b>Environmental services</b>		
Sanitary Sewer System	16	9,460
Storm Sewer System	17	10,320
Waterworks System	18	97,750
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	117,530
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	152,000
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	152,000
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	251,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	2,575
--	46	-
<b>Subtotal</b>	47	253,575
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	556,089

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	2,575
: To Canada and agencies	2	-
: To other	3	553,514
<b>Subtotal</b>	<b>4</b>	<b>556,089</b>
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	<b>9</b>	<b>-</b>
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	<b>14</b>	<b>-</b>
<b>Total</b>	<b>15</b>	<b>556,089</b>
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	535,575
Long term bank loans	18	20,514
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	<b>45</b>	<b>-</b>

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1992.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	238,339	176,659	20,279
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	15,603	347,966	36,880
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	73,036		47,237	
- special are rates and special charges	51	11,000		15,366	
- benefitting landowners	52	2,342		489	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>86,378</b>		<b>63,092</b>	

		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
		\$	\$	\$	\$	\$	\$
1993	60	96,611	54,261	-	-	-	-
1994	61	102,036	43,725	-	-	-	-
1995	62	96,036	32,556	-	-	-	-
1996	63	104,036	22,278	-	-	-	-
1997	64	35,035	15,166	-	-	-	-
1998-2002	65	122,335	24,410	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>556,089</b>	<b>192,396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

		1
		\$
1993	72	-
1994	73	-
1995	74	-
1996	75	-
1997	76	-
<b>Total</b>	<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	275,268	6,685	281,953							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	158	275,268	6,685	281,953	273,059	8,897	-	35	-	281,991
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	158	275,268	6,685	281,953	273,059	8,897	-	35	-	281,991

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

**9LT**

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	164	104,541	4,044	-	108,585	105,268	3,604	-	-	108,872	123
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	400,848	8,539	-	409,388	406,416	2,972	-	-	409,388	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	314	74,073	2,879	-	76,952	74,591	2,567	-	-	77,158	108
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	433,664	9,109	-	442,773	440,656	2,117	-	-	442,773	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>478</b>	<b>1,013,126</b>	<b>24,572</b>	<b>-</b>	<b>1,037,698</b>	<b>1,026,931</b>	<b>11,259</b>	<b>-</b>	<b>-</b>	<b>1,038,190</b>	<b>15</b>

# 1992 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

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For the year ended December 31, 1992.

		1 \$
<b>Balance at the beginning of the year</b>	1	333,275
<b>Revenues</b>		
Contributions from revenue fund	2	1,000
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	74,608
Recreational land (the Planning Act)	61	20,000
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	95,608
<b>Expenditures</b>		
Transferred to capital fund	14	21,462
Transferred to revenue fund	15	80,328
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	101,790
<b>Balance at the end of the year for:</b>		
Reserves	23	123,754
Reserve Funds	24	203,339
<b>Total</b>	25	327,093
<b>Analysed as follows:</b>		
Working funds	26	6,654
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	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	9,000
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	12,600
- other and unspecified	42	-
Development Charges Act	68	72,608
Lot levies and subdivider contributions	44	88,644
Recreational land (the Planning Act)	46	42,087
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	327,093

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	246,056	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	9,169	
Ontario	3	32,249	
Region or county	4	12,279	
Other municipalities	5	-	
School Boards	6	15,107	portion of taxes
Waterworks	7	60,546	receivable for
Other (including unorganized areas)	8	62,666	business taxes
Taxes receivable			
Current year's levies	9	104,636	29
Previous year's levies	10	16,874	-
Prior year's levies	11	-	-
Penalties and interest	12	5,658	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	556,089	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	1,121,330	

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

LIABILITIES						
<b>Current Liabilities</b>						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	6,559				
Ontario	27	1,144				
Region or county	28	-				
Other municipalities	29	912				
School Boards	30	-				
Trade accounts payable	31	177,164				
Other	32	14,320				
Other current liabilities	33	3,848				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	423,514				
- special area rates and special charges	35	130,000				
- benefitting landowners	36	2,575				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	327,093				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	46,104				
Special charges and special areas (specify)						
--	43	29,766				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	1,265				
Cemetaries	50	-				
Recreation, community centres and arenas	51	19,110				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	195				
School boards	57	15				
Unexpended capital financing / (unfinanced capital outlay)	58	62,254				
<b>Total</b>	59	1,121,330				

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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## STATISTICAL DATA

For the year ended December 31, 1992.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	3
Non-line Department Support Staff	2	1
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	2
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	-
Libraries	11	1
Planning	12	-
<b>Total</b>	<b>13</b>	<b>7</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	225,901	80,416
Employee benefits	15	33,740	7,061

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	1,815,146
Previous years' tax	17	94,650
Penalties and interest	18	16,837
<b>Subtotal</b>	19	1,926,633
Discounts allowed	20	-
Tax adjustments under section 363 and 364 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	8,304
- recoverable from general municipal revenues	25	34,701
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	1,969,638
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1992 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19920324
Due date of last installment (YYYYMMDD)	33	19920524
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19920724
Due date of last installment (YYYYMMDD)	36	19920924
		\$
Supplementary taxes levied with 1994 due date	37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1993	58	75,000	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
<b>Total</b>	63	75,000	-	-	-

# 1992 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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17

## STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund		loans outstanding		
		1	2	1	2	
		\$	\$	\$	\$	
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	90,074		17,350	
<b>7. Analysis of direct water and sewer billings as at December 31</b>						
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
<b>Water</b>						
In this municipality		39	901	205,608	56,456	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
<b>Sewer</b>						
In this municipality		44	803	96,058	30,581	
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		<b>66</b>		-	-	
<b>8. Selected investments of own sinking funds as at December 31</b>						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		<b>83</b>	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
					1	
					\$	
Loans or advances due to reserve funds as at December 31					<b>84</b>	
					130,731	
<b>10. Joint boards consolidated by this municipality</b>						
		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	-	-	-	
<b>11. Applications to the Ontario Municipal Board or to Council</b>						
		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	370,475	705,475	
Approved in 1992		68	-	94,000	94,000	
Financed in 1992		69	-	-	-	
No long term financing necessary		70	335,000	-	335,000	
Approved but not financed as at December 31, 1992		71	-	464,475	464,475	
Applications submitted but not approved as at Decemeber 31, 1992		72	-	-	-	
<b>12. Forecast of total revenue fund expenditures</b>						
		1993	1994	1995	1996	1997
		1	2	3	4	5
		\$	\$	\$	\$	\$
		<b>73</b>	1,500,000	1,575,000	1,625,000	1,700,000
						1,800,000