

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
3

		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	2,088,725	276,869	1,063,992	747,864
Direct water billings on ratepayers -- own municipality	2	278,132	-		278,132
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	134,125	-		134,125
-- other municipalities	5	-	-		-
Subtotal	6	2,500,982	276,869	1,063,992	1,160,121
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,523	-	-	1,523
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	6,159	-		6,159
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	272	33	-	239
Liquor Control Board of Ontario	14	5,081	-	-	5,081
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	13,035	33	-	13,002
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	143,060	-	-	143,060
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	54,041			54,041
Canada specific grants	30	2,802			2,802
Other municipalities - grants and fees	31	52,047			52,047
Fees and service charges	32	17,753			17,753
Subtotal	33	126,643			126,643
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	54,357	-	-	54,357
Fines	37	1,667			1,667
Penalties and interest on taxes	38	22,759			22,759
Investment income - from own funds	39	-			-
- other	40	13,375			13,375
Sales of publications, equipment, etc	42	6,974			6,974
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	15,103			15,103

For the year ended December 31, 1993.

Casselman V

1

I. Own purposes

[illegible]

For the year ended December 31, 1993.

Casselman V

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

Municipality

Casselman V

2LT - OP

4

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

		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	2,284,995	317,985	112,405	141.419000	166.375000	323,144	52,906	18,702	7,906	1,203	422	404,283
Separate consolidated													
Total all school board taxation	0						810,377	167,155	56,031	20,755	6,946	2,728	1,063,992

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality
Casselman V

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	520	-	-	3,590
Protection to Persons and Property					
Fire	2	7,020	-	15,000	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	7,020	-	15,000	-
Transportation services					
Roadways	8	24,265	-	15,999	200
Winter Control	9	10,235	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	34,500	-	15,999	200
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	2,048	5,082
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	2,048	5,082
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,507	-	4,000	-
Libraries	38	10,494	-	15,000	-
Other Cultural	39	-	2,802	-	-
Subtotal	40	12,001	2,802	19,000	-
Planning and Development					
Planning and Development	41	-	-	-	1,050
Commercial and Industrial	42	-	-	-	5,000
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,831
--	46	-	-	-	-
Subtotal	47	-	-	-	8,881
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	54,041	2,802	52,047	17,753

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality

Casselman V

		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	164,854	-	145,253	7,333	3,373	-	320,813
Protection to Persons and Property								
Fire	2	-	-	42,568	10,336	-	-	52,904
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	9,339	-	9,339
Protective inspection and control	5	44,736	-	4,515	-	-	-	49,251
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	44,736	-	47,083	10,336	9,339	-	111,494
Transportation services								
Roadways	8	60,142	-	73,434	65,235	-	-	198,811
Winter Control	9	12,526	-	43,813	-	-	-	56,339
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	78	4,036	23,407	13,974	-	-	41,495
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	72,746	4,036	140,654	79,209	-	-	296,645
Environmental services								
Sanitary Sewer System	16	-	-	140,446	-	-	-	140,446
Storm Sewer System	17	-	-	-	19,923	-	-	19,923
Waterworks System	18	-	26,085	274,381	16,824	-	-	317,290
Garbage Collection	19	-	-	66,548	-	-	-	66,548
Garbage Disposal	20	1,168	-	2,000	-	-	-	3,168
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,168	26,085	483,375	36,747	-	-	547,375
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	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	5,575	40,219	7,597	13,674	69,066	-	136,131
Libraries	38	53,846	-	23,502	11,103	-	-	88,451
Other Cultural	39	5,937	-	1,847	-	-	-	7,784
Subtotal	40	65,358	40,219	32,946	24,777	69,066	-	232,366
Planning and Development								
Planning and Development	41	-	-	10,988	-	-	-	10,988
Commercial and Industrial	42	742	77,469	13,335	-	-	-	91,546
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,831	-	-	-	-	2,831
--	46	-	-	-	-	-	-	-
Subtotal	47	742	80,300	24,323	-	-	-	105,365
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	349,604	150,640	873,634	158,402	81,778	-	1,614,058

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	62,254	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	149,402	
Reserves and Reserve Funds	3	35,966	
Subtotal	4	185,368	
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	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	76,426	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	76,426	
Other Financing			
Prepaid Special Charges	24	176,828	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	985	
Donations	28	15,000	
--	30	-	
--	31	-	
Subtotal	32	192,813	
Total Sources of Financing	33	454,607	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	471,687	
Subtotal	36	471,687	
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	471,687	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	79,334	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 16,942	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	96,276	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	79,334	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Casselman V

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	7,333
Protection to Persons and Property					
Fire	2	-	-	-	10,336
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	10,336
Transportation services					
Roadways	8	53,500	-	-	126,245
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	13,974
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	53,500	-	-	140,219
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	19,922
Waterworks System	18	-	-	-	222,174
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	242,096
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	22,926	-	-	51,600
Libraries	38	-	-	-	20,103
Other Cultural	39	-	-	-	-
Subtotal	40	22,926	-	-	71,703
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	76,426	-	-	471,687

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Casselman V

7
11

			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
Protective inspection and control	Subtotal	7	-	
Transportation services				
Roadways		8	11,600	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	16,479	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	28,079	
Environmental services				
Sanitary Sewer System		16	8,800	
Storm Sewer System		17	9,600	
Waterworks System		18	88,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	106,400	
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	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	128,000	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	128,000	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	197,000	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	197,000	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	459,479	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Casselman V

For the year ended December 31, 1993.

			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	-
: To Canada and agencies			2	-
: To other			3	459,479
	Subtotal		4	459,479
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	459,479
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	443,000
Long term bank loans			18	16,479
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	93,000
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	93,000

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Casselman V

For the year ended December 31, 1993.

6. Ministry of the Environment Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	175,781	173,981	20,279
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	40	345,044	36,880
- share of integrated projects	49	-	-	-	-
7. 1993 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	-	82,035	39,689	
- general tax rates *	51	-	12,000	14,085	
- special are rates and special charges	52	-	2,575	256	
- benefitting landowners	53	-	-	-	
- user rates (consolidated entities)	54	-	-	-	
Recovered from reserve funds	55	-	-	-	
Recovered from unconsolidated entities	56	-	-	-	
- hydro	57	-	-	-	
- gas and telephone	58	-	-	-	
--	59	-	-	-	
--	60	-	-	-	
--	61	-	-	-	
Total	78	-	96,610	54,030	
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the		recoverable from	recoverable from
		consolidated revenue fund		reserve funds	unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1994		102,036	43,725	-	-
1995		96,036	32,556	-	-
1996		104,036	22,278	-	-
1997		35,036	15,166	-	-
1998		34,335	11,533	-	-
1999-2003		88,000	12,878	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	459,479	138,136	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994	72	-	-	-	
1995	73	-	-	-	
1996	74	-	-	-	
1997	75	-	-	-	
1998	76	-	-	-	
Total	77	-	-	-	
10. Other notes (attach supporting schedules as required)					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Casselman V

For the year ended December 31, 1993.

		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		269,465	7,596	277,061							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water 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	196	269,465	7,596	277,061	268,621	8,248	-	33	-	276,902	37
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	196	269,465	7,596	277,061	268,621	8,248	-	33	-	276,902	37

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Casselman V

For the year ended December 31, 1993.

		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	123	95,690	5,833	-	101,523	97,354	2,737	-	-	100,091	- 1,309
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	484,316	11,627	-	495,943	493,213	4,170	-	-	497,383	1,440
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	108	56,867	3,437	-	60,304	57,360	1,932	-	-	59,292	- 1,120
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	396,680	9,530	-	406,210	404,283	2,943	-	-	407,226	1,016
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	15	1,033,553	30,427	-	1,063,980	1,052,210	11,782	-	-	1,063,992	27

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Casselman V

10
15

For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	327,093
Revenues		
Contributions from revenue fund	2	9,000
Contributions from capital fund	3	-
Development Charges Act	67	87,973
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	4,863
- other	6	5,437
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	107,273
Expenditures		
Transferred to capital fund	14	35,966
Transferred to revenue fund	15	15,103
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	51,069
Balance at the end of the year for:		
Reserves	23	114,754
Reserve Funds	24	268,543
Total	25	383,297
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	-
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	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	12,600
- other and unspecified	42	35,500
Development Charges Act	68	155,197
Lot levies and subdivider contributions	44	72,678
Recreational land (the Planning Act)	46	40,668
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	383,297

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Casselman V

For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1306,507	-
	Accounts receivable		
	Canada	216,326	
	Ontario	327,226	
	Region or county	46,078	
	Other municipalities	5-	
	School boards	6-	portion of taxes
	Waterworks	764,798	receivable for
	Other (including unorganized areas)	87,708	business taxes
	Taxes receivable		
	Current year's levies	993,980	3,032
	Previous year's levies	105,715	-
	Prior year's levies	11-	-
	Penalties and interest	121,082	96
	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	19459,479	for tax sale / tax registration
	Other long term assets	20-	-
	Total	21988,899	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Casselman V

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	29,845		
Region or county	28	5,806		
Other municipalities	29	1,212		
School Boards	30	22,867		
Trade accounts payable	31	84,148		
Other	32	15,800		
Other current liabilities	33	26,468		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	341,479		
- special area rates and special charges	35	118,000		
- benefitting landowners	36	-		
- 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	383,297		
Accumulated net revenue (deficit)				
General revenue	42	17,508		
Special charges and special areas (specify)				
--	43	29,766		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 1,440		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 6,587		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	37		
School boards	57	27		
Unexpended capital financing / (unfinanced capital outlay)	58	- 79,334		
Total	59	988,899		

		1			
1. Number of continuous full time employees as at December 31					
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	-			
Total	13	7			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	299,098	-		
Employee benefits	15	50,511	-		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	1,922,956			
Previous years' tax	17	115,795			
Penalties and interest	18	27,364			
Subtotal	19	2,066,115			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act	22				
- amounts added to the roll (negative)		-			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24				
- recoverable from upper tier and school boards		8,831			
- recoverable from general municipal revenues	25	4,703			
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	2,079,649			
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			
4. Tax due dates for 1993 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19930324			
Due date of last installment (YYYYMMDD)	33	19930524			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19930724			
Due date of last installment (YYYYMMDD)	36	19930924			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 1994	58	-	-	-	-
in 1995	59	-	-	-	-
in 1996	60	-	-	-	-
in 1997	61	-	-	-	-
in 1998	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1993.

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		13,806	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1993 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Water								
In this municipality					39	1,006	203,265	74,867
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1993 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Sewer								
In this municipality					44	950	95,982	38,143
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		113,346	
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, 1992					67	-	464,475	-
Approved in 1993					68	-	-	-
Financed in 1993					69	-	-	-
No long term financing necessary					70	-	165,723	-
Approved but not financed as at December 31, 1993					71	-	298,752	-
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1994	1995	1996	1997
					1	2	3	4
					\$	\$	\$	\$
					73	1,650,000	1,680,000	1,730,000
								1,780,000
								1,850,000