

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

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For the year ended December 31, 1994.

		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	2,173,681	280,592	1,114,538	778,551
Direct water billings on ratepayers -- own municipality	2	272,658	-		272,658
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	129,538	-		129,538
-- other municipalities	5	-	-		-
Subtotal	6	2,575,877	280,592	1,114,538	1,180,747
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,537	-	-	1,537
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,070	-		4,070
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	276	33	-	243
Liquor Control Board of Ontario	14	5,058	-	-	5,058
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	10,941	33	-	10,908
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	141,279	-	-	141,279
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	55,262			55,262
Canada specific grants	30	4,254			4,254
Other municipalities - grants and fees	31	49,936			49,936
Fees and service charges	32	12,211			12,211
Subtotal	33	121,663			121,663
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	51,616	-	-	51,616
Fines	37	1,828			1,828
Penalties and interest on taxes	38	21,665			21,665
Investment income - from own funds	39	-			-
- other	40	30,404			30,404
Sales of publications, equipment, etc	42	4,121			4,121
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	12,000			12,000

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

Municipality

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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	2,351,880	342,421	118,425	139.834000	164.510000	328,864	56,332	19,482	4,879	362	108	410,027
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,458	-	-	-	-	2,458
Total Taxation	0	-	-	-	-	-	328,864	58,790	19,482	4,879	362	108	412,485
Separate consolidated													
Total all school board taxation	0						871,242	169,092	58,324	14,380	1,156	344	1,114,538

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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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	520	-	-	4,347
Protection to Persons and Property					
Fire	2	7,200	-	15,000	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,507
Emergency measures	6	-	-	-	-
Subtotal	7	7,200	-	15,000	1,507
Transportation services					
Roadways	8	27,882	-	14,936	746
Winter Control	9	15,187	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	43,069	-	14,936	746
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	4,336
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	4,336
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	-	-	4,000	-
Libraries	38	4,473	4,254	16,000	-
Other Cultural	39	-	-	-	-
Subtotal	40	4,473	4,254	20,000	-
Planning and Development					
Planning and Development	41	-	-	-	1,275
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,275
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	55,262	4,254	49,936	12,211

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ANALYSIS OF REVENUE FUND EXPENDITURES

Casselman V

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For the year ended December 31, 1994.

		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	165,665	-	140,632	4,246	3,051	-	313,594
Protection to Persons and Property								
Fire	2	20,248	-	19,899	25,036	-	-	65,183
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	9,137	-	9,137
Protective inspection and control	5	49,085	-	4,417	483	-	-	53,985
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	69,333	-	24,316	25,519	9,137	-	128,305
Transportation services								
Roadways	8	53,726	-	81,005	49,223	-	-	183,954
Winter Control	9	14,914	-	58,471	-	-	-	73,385
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	233	4,036	20,418	5,136	-	-	29,823
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	68,873	4,036	159,894	54,359	-	-	287,162
Environmental services								
Sanitary Sewer System	16	-	-	137,814	19,602	-	-	157,416
Storm Sewer System	17	-	-	-	15,996	-	-	15,996
Waterworks System	18	-	25,683	265,217	102,133	-	-	393,033
Garbage Collection	19	-	-	68,562	-	-	-	68,562
Garbage Disposal	20	402	-	4,618	-	-	-	5,020
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	402	25,683	476,211	137,731	-	-	640,027
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	3,085	39,401	5,346	-	71,937	-	119,769
Libraries	38	60,786	-	29,203	6,124	-	-	96,113
Other Cultural	39	6,113	-	1,427	-	-	-	7,540
Subtotal	40	69,984	39,401	35,976	6,124	71,937	-	223,422
Planning and Development								
Planning and Development	41	-	-	3,819	43,542	-	-	47,361
Commercial and Industrial	42	-	76,641	8,251	-	-	-	84,892
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	76,641	12,070	43,542	-	-	132,253
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	374,257	145,761	849,099	271,521	84,125	-	1,724,763

1994 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	79,334
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	130,403
Reserves and Reserve Funds	3	74,040
	Subtotal 4	204,443
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
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	63,529
Canada	21	21,998
Other Municipalities	22	-
	Subtotal 23	85,527
Other Financing		
Prepaid Special Charges	24	93,156
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	471
Donations	28	2,442
--	30	-
--	31	-
	Subtotal 32	96,069
	Total Sources of Financing 33	386,039
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	342,124
	Subtotal 36	342,124
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	342,124
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	35,419
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	9,323
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	44,742
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	35,419
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	9,553
Protection to Persons and Property				
Fire	2	-	-	25,035
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	1,287
Emergency measures	6	-	-	-
Subtotal	7	-	-	26,322
Transportation services				
Roadways	8	45,663	12,040	115,016
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	5,135
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	45,663	12,040	120,151
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	17,866	9,958	68,425
Waterworks System	18	-	-	65,781
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	17,866	9,958	134,206
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	-	-	4,618
Libraries	38	-	-	6,124
Other Cultural	39	-	-	-
Subtotal	40	-	-	10,742
Planning and Development				
Planning and Development	41	-	-	41,150
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	41,150
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	63,529	21,998	342,124

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

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For the year ended December 31, 1994.

		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	12,443
Air Transportation	13	-
--	14	-
Subtotal	15	12,443
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	105,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	105,000
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	102,000
Libraries	38	-
Other Cultural	39	-
Subtotal	40	102,000
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	138,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	138,000
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	357,443

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Casselman V

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For the year ended December 31, 1994.

		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	357,443
Subtotal	4	357,443
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	357,443
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	345,000
Long term bank loans	18	12,443
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	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	-
Ontario Clean Water Agency - 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

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects			
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges
	1	2	3
	\$	\$	\$
Water projects - for this municipality only	46 - 144,286	168,607	15,209
- share of integrated projects	47 -	-	-
Sewer projects - for this municipality only	48 53,391	339,197	27,660
- share of integrated projects	49 -	-	-

7. 1994 Debt Charges			
	principal		interest
	1	2	
	\$	\$	
Recovered from the consolidated revenue fund			
- general tax rates *	50 89,036	31,042	
- special are rates and special charges	51 -	-	
- benefitting landowners	52 13,000	12,683	
- user rates (consolidated entities)	53 -	-	
Recovered from reserve funds	54 -	-	
Recovered from unconsolidated entities			
- hydro	55 -	-	
- gas and telephone	56 -	-	
--	57 -	-	
--	58 -	-	
--	59 -	-	
Total	78 102,036	43,725	

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
	\$	\$	\$	\$	\$	\$
1995	60 96,036	32,556	-	-	-	-
1996	61 104,036	22,278	-	-	-	-
1997	62 35,036	15,166	-	-	-	-
1998	63 34,335	11,533	-	-	-	-
1999	64 39,000	7,449	-	-	-	-
2000-2004	65 49,000	5,429	-	-	-	-
2005 onwards	79 -	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-
Total	71 357,443	94,411	-	-	-	-

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt	
	1
	\$
1995	72 -
1996	73 -
1997	74 -
1998	75 -
1999	76 -
Total	77 -

10. Other notes (attach supporting schedules as required)

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

	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	276,804	3,858	280,662							
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	37	276,804	3,858	280,662	271,492	9,100	-	33	-	280,625
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	37	276,804	3,858	280,662	271,492	9,100	-	33	-	280,625

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	1,309	97,979	2,193	-	100,172	100,102	1,379	-	-	101,481	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,130	528,257	6,899	-	535,156	529,855	4,171	-	-	534,026	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,119	63,987	1,440	-	65,427	65,733	813	-	-	66,546	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	806	407,942	5,349	-	413,291	410,027	2,458	-	-	412,485	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	492	1,098,165	15,881	-	1,114,046	1,105,717	8,821	-	-	1,114,538	-

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

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15

For the year ended December 31, 1994.

		1 \$
Balance at the beginning of the year	1	383,297
Revenues		
Contributions from revenue fund	2	141,118
Contributions from capital fund	3	-
Development Charges Act	67	94,573
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	7,460
- other	6	8,032
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	251,183
Expenditures		
Transferred to capital fund	14	74,040
Transferred to revenue fund	15	12,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	86,040
Balance at the end of the year for:		
Reserves	23	114,754
Reserve Funds	24	433,686
Total	25	548,440
Analysed as follows:		
Working funds	26	6,654
Contingencies	27	-
Ontario Clean Water Agency 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	19,602
- parks and recreation	64	60,000
- library	65	-
- other cultural	66	-
- water	38	77,974
- transit	39	-
- housing	40	-
- industrial development	41	12,600
- other and unspecified	42	-
Development Charges Act	68	239,693
Lot levies and subdivider contributions	44	56,184
Recreational land (the Planning Act)	46	40,233
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	548,440

1994 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	146,619	68,438
Accounts receivable			
Canada	2	36,932	
Ontario	3	73,678	
Region or county	4	5,085	
Other municipalities	5	4,275	
School Boards	6	1,085	
Waterworks	7	59,423	
Other (including unorganized areas)	8	6,521	
Taxes receivable			
Current year's levies	9	120,448	802
Previous year's levies	10	8,148	-
Prior year's levies	11	-	-
Penalties and interest	12	4,209	46
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	204,557	
Other current assets	18	-	
Capital outlay to be recovered in future years	19	357,443	
Other long term assets	20	-	
Total	21	1,028,423	

1994 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

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	6,634				
Ontario	27	14,710				
Region or county	28	-				
Other municipalities	29	9,806				
School Boards	30	-				
Trade accounts payable	31	57,392				
Other	32	15,166				
Other current liabilities	33	36,751				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	252,443				
- special area rates and special charges	35	-				
- benefitting landowners	36	105,000				
- 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	548,440				
Accumulated net revenue (deficit)						
General revenue	42	3,913				
Special charges and special areas (specify)						
--	43	29,766				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	8,353				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	35,419				
Total	59	1,028,423				

1994 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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17

STATISTICAL DATA

For the year ended December 31, 1994.

		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	1
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	-
Libraries	11	1
Planning	12	-
Total	13	6

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	198,954
Employee benefits	15	60,236
		88,326
		26,741

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	2,020,562
Previous years' tax	17	91,547
Penalties and interest	18	18,538
Subtotal	19	2,130,647
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	24	21,407
- recoverable from general municipal revenues	25	11,264
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	2,097,976
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 1994 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19940324
Due date of last installment (YYYYMMDD)	33	19940524
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19940726
Due date of last installment (YYYYMMDD)	36	19940926
		\$
Supplementary taxes levied with 1995 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 1995	58	-	65,000	-
in 1996	59	500,000	-	-
in 1997	60	2,600,000	700,000	-
in 1998	61	2,600,000	700,000	-
in 1999	62	650,000	-	-
Total	63	7,412,000	1,465,000	-

1994 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

12
17

STATISTICAL DATA

For the year ended December 31, 1994.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	10,032	10,032		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	1,006	200,034	72,624	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	990	102,295	27,243	
	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	90,308	
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, 1993		67	-	298,752	-	
Approved in 1994		68	-	-	-	
Financed in 1994		69	-	-	-	
No long term financing necessary		70	-	51,535	-	
Approved but not financed as at December 31, 1994		71	-	247,217	-	
Applications submitted but not approved as at Decemeber 31, 1994		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1995	1996	1997	1998	1999
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		1,700,000	1,750,000	1,810,000	1,850,000	1,910,000

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		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 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
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	-

