

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

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For the year ended December 31, 1995.

		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	2,286,172	287,100	1,172,982	826,090		
Direct water billings on ratepayers -- own municipality	2	288,542	-		288,542		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	142,869	-		142,869		
-- other municipalities	5	-	-	-	-		
Subtotal	6	2,717,583	287,100	1,172,982	1,257,501		
PAYMENTS IN LIEU OF TAXATION							
Canada	7	3,142	390	1,654	1,098		
Canada Enterprises	8	-	-	-	-		
Ontario							
The Municipal Tax Assistance Act	9	6,090	1,596		4,494		
The Municipal Act, section 157	10	-	-		-		
Other	11	-	-	-	-		
Ontario Enterprises							
Ontario Housing Corporation	12	-	-	-	-		
Ontario Hydro	13	1,484	180	-	1,304		
Liquor Control Board of Ontario	14	5,555	1,456	-	4,099		
Other	15	-	-	-	-		
Municipal enterprises	16	-	-	-	-		
Other municipalities and enterprises	17	10,770	2,049	-	8,721		
Subtotal	18	27,041	5,671	1,654	19,716		
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	60,649			60,649		
Canada specific grants	30	4,204			4,204		
Other municipalities - grants and fees	31	53,403			53,403		
Fees and service charges	32	17,112			17,112		
Subtotal	33	135,368			135,368		
OTHER REVENUES							
Trailer revenue and licences	34	-			-		
Licences and permits	35	41,643			-	-	41,643
Fines	37	1,313			1,313		
Penalties and interest on taxes	38	20,760			20,760		
Investment income - from own funds	39	-			-		
- other	40	19,672			19,672		
Sales of publications, equipment, etc	42	10,488			10,488		
Contributions from capital fund	43	-			-		
Contributions from reserves and reserve funds	44	2,000			2,000		
Contributions from non-consolidated entities	45	-			-		
--	46	-	-				
--	47	-	-				
--	48	-	-				
Sale of Land	49	-	-	-			
Subtotal	50	95,876	-	-	95,876		
TOTAL REVENUE	51	3,117,147	292,771	1,174,636	1,649,740		

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Casselman V

2LT - OP

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	LOCAL TAXABLE ASSESSMENT				MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
	MAID	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
General	0	10,643,186	1,814,514	619,595	20.02800	23.56300	213,162	42,755	14,600	- 635	5,863	1,790	277,535
Subtotal Levied By Mill Rate	0	-	-	-	-	-	213,162	42,755	14,600	- 635	5,863	1,790	277,535
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	9,565	-	-	-	-	9,565
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	9,565	-	-	-	-	9,565
Total Taxation	0	-	-	-	-	-	213,162	52,320	14,600	- 635	5,863	1,790	287,100

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Casselman V

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL		
	MAID	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	
Secondary separate														
General	0	540,709	292,007	99,145	39.178000	46.092000	21,184	13,459	4,570	-	82	1,391	397	40,919
General	0	9,002,876	1,270,955	421,895	39.110000	46.020000	352,103	58,489	19,416	490	8,057	2,452		441,007
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,135	-	-	-	-	-	2,135
Total Taxation	0	-	-	-	-	-	373,287	74,083	23,986	408	9,448	2,849		484,061
Separate consolidated														
Total all school board taxation	0						894,255	187,130	61,975	-	2,831	24,861	7,592	1,172,982

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

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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	-	-	2,852
Protection to Persons and Property					
Fire	2	7,920	-	20,000	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,670
Emergency measures	6	-	-	-	-
Subtotal	7	7,920	-	20,000	2,670
Transportation services					
Roadways	8	21,475	-	15,403	860
Winter Control	9	13,625	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	35,100	-	15,403	860
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	2,216
Garbage Disposal	20	-	-	-	2,908
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,124
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	6,615	-	2,000	2,171
Libraries	38	10,494	1,600	16,000	1,535
Other Cultural	39	-	2,604	-	-
Subtotal	40	17,109	4,204	18,000	3,706
Planning and Development					
Planning and Development	41	-	-	-	1,900
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,900
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	60,649	4,204	53,403	17,112

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ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

		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	168,376	-	142,368	1,453	4,445	-	316,642
Protection to Persons and Property								
Fire	2	20,585	-	30,856	9,198	-	-	60,639
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	9,664	-	9,664
Protective inspection and control	5	41,720	-	4,949	-	-	-	46,669
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	62,305	-	35,805	9,198	9,664	-	116,972
Transportation services								
Roadways	8	45,089	-	62,860	107,018	-	-	214,967
Winter Control	9	10,336	-	57,995	-	-	-	68,331
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	174	4,036	20,865	-	-	-	25,075
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	55,599	4,036	141,720	107,018	-	-	308,373
Environmental services								
Sanitary Sewer System	16	-	-	138,034	4,775	-	-	142,809
Storm Sewer System	17	-	-	-	22,270	-	-	22,270
Waterworks System	18	3,132	26,096	288,306	242	-	-	317,776
Garbage Collection	19	2,399	-	72,262	-	-	-	74,661
Garbage Disposal	20	-	-	5,311	-	-	-	5,311
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	5,531	26,096	503,913	27,287	-	-	562,827
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	10,172	21,345	11,114	43,857	64,214	-	150,702
Libraries	38	56,822	-	20,492	5,000	-	-	82,314
Other Cultural	39	6,020	-	1,930	-	-	-	7,950
Subtotal	40	73,014	21,345	33,536	48,857	64,214	-	240,966
Planning and Development								
Planning and Development	41	-	-	3,616	-	-	-	3,616
Commercial and Industrial	42	-	77,115	6,026	-	-	-	83,141
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	77,115	9,642	-	-	-	86,757
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	364,825	128,592	866,984	193,813	78,323	-	1,632,537

1995 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	35,419
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	183,796
Reserves and Reserve Funds	3	371,263
	Subtotal 4	555,059
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	270,565
Canada	21	49,359
Other Municipalities	22	-
	Subtotal 23	319,924
Other Financing		
Prepaid Special Charges	24	13,948
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	3,282
Donations	28	15,641
--	30	-
--	31	-
	Subtotal 32	32,871
	Total Sources of Financing 33	907,854
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,008,176
	Subtotal 36	1,008,176
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	1,008,176
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	135,741
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 9,853
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	145,594
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	135,741
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Casselman V

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	243,976
Protection to Persons and Property				
Fire	2	-	-	9,198
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
Subtotal	7	-	-	9,198
Transportation services				
Roadways	8	24,500	-	248,488
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	24,500	-	248,488
Environmental services				
Sanitary Sewer System	16	157,097	-	225,358
Storm Sewer System	17	21,979	21,979	66,228
Waterworks System	18	34,855	-	65,584
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	213,931	21,979	357,170
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	32,134	27,380	138,700
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	32,134	27,380	138,700
Planning and Development				
Planning and Development	41	-	-	10,644
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	10,644
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	270,565	49,359	1,008,176

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

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For the year ended December 31, 1995.

		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	8,407
Air Transportation	13	-
--	14	-
Subtotal	15	8,407
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	90,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	90,000
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	91,000
Libraries	38	-
Other Cultural	39	-
Subtotal	40	91,000
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	72,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	72,000
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	261,407

1995 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

		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	261,407
Subtotal	4	261,407
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	261,407
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	253,000
Long term bank loans	18	8,407
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 U.S. dollars	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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Municipality

Casselman V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1995.

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	112,016	165,104	20,279
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	76,679	335,396	36,880
- share of integrated projects	49	-	-	-

7. 1995 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates	50	81,036		21,460	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	15,000		11,096	
- 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	96,036		32,556	
Line 78 includes:					
Financing of one-time real estate purchase	90	-		-	
Other lump sum (balloon) repayments of long term debt	91	-		-	

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
		\$	\$	\$	\$	\$	\$
1996		104,036	22,278	-	-	-	-
1997		35,036	15,166	-	-	-	-
1998		34,335	11,532	-	-	-	-
1999		39,000	7,449	-	-	-	-
2000		23,000	4,031	-	-	-	-
2001 - 2005		26,000	1,398	-	-	-	-
2006 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	261,407	61,854	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1996	72	-
1997	73	-
1998	74	-
1999	75	-
2000	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

11. Long term debt refinanced:		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Repayment of Provincial Special Assistance	92	-		-	

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

	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	270,517	7,018	277,535							
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	5,671	-	5,671							
Telephone and telegraph taxation	10	9,565	-	9,565							
Subtotal levied by mill rate -- general	11	-	285,753	7,018	292,771	277,535	9,565	-	5,671	-	292,771
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	-	285,753	7,018	292,771	277,535	9,565	-	5,671	-	292,771

1995 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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	-	79,536	1,392	-	80,928	80,396	366	166	-	80,928	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	487,841	12,396	-	500,237	496,714	2,922	601	-	500,237	-
--	41	-	50,761	2,195	-	52,956	52,649	173	134	-	52,956	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	54,882	934	-	55,816	55,449	252	115	-	55,816	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	432,558	10,999	-	443,557	441,007	2,016	534	-	443,557	-
--	71	-	39,436	1,706	-	41,142	40,919	119	104	-	41,142	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,145,014	29,622	-	1,174,636	1,167,134	5,848	1,654	-	1,174,636	-

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

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For the year ended December 31, 1995.

		1 \$
Balance at the beginning of the year	1	548,440
Revenues		
Contributions from revenue fund	2	10,017
Contributions from capital fund	3	-
Development Charges Act	67	77,448
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	20,407
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	107,872
Expenditures		
Transferred to capital fund	14	371,263
Transferred to revenue fund	15	2,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	373,263
Balance at the end of the year for:		
Reserves	23	119,754
Reserve Funds	24	163,295
Total	25	283,049
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	-
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	5,000
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	12,600
- other and unspecified	42	35,500
Development Charges Act	68	24,138
Lot levies and subdivider contributions	44	12,520
Recreational land (the Planning Act)	46	22,469
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	104,168
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	283,049

1995 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	95,549	7,643
Accounts receivable			
Canada	2	60,420	
Ontario	3	85,289	
Region or county	4	67	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	69,845	receivable for
Other (including unorganized areas)	8	31,238	business taxes
Taxes receivable			
Current year's levies	9	105,788	2,935
Previous year's levies	10	11,905	314
Prior year's levies	11	14	-
Penalties and interest	12	7,085	239
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	14,410	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	261,407	for tax sale / tax
Other long term assets	20	-	registration
Total	21	743,017	

1995 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	20,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	5,953				
Ontario	27	-				
Region or county	28	4,499				
Other municipalities	29	-				
School Boards	30	21,136				
Trade accounts payable	31	198,042				
Other	32	16,775				
Other current liabilities	33	33,193				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	171,407				
- special area rates and special charges	35	-				
- benefitting landowners	36	90,000				
- 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	283,049				
Accumulated net revenue (deficit)						
General revenue	42	2,048				
Special charges and special areas (specify)						
--	43	29,766				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	2,890				
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	135,741				
Total	59	743,017				

1995 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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STATISTICAL DATA

For the year ended December 31, 1995.

		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	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	202,600	100,987
Employee benefits	15	52,678	8,560

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	2,161,111
Previous years' tax	17	116,677
Penalties and interest	18	17,885
Subtotal	19	2,295,673
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	12,533
- recoverable from general municipal revenues	25	6,740
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	2,314,946
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 1995 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19950331
Due date of last installment (YYYYMMDD)	33	19950526
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19950728
Due date of last installment (YYYYMMDD)	36	19950929
		\$
Supplementary taxes levied with 1996 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 1996	58	500,000	-	-	-
in 1997	59	2,600,000	-	-	700,000
in 1998	60	2,600,000	-	-	700,000
in 1999	61	600,000	-	-	-
in 2000	62	600,000	-	-	-
Total	63	6,900,000	-	-	1,400,000

1995 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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17

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	8,246		8,246
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	1,052	247,201	41,341
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	995	120,747	22,122
	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
					27,452
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, 1994	67	-	247,217	-	247,217
Approved in 1995	68	-	-	-	-
Financed in 1995	69	-	-	-	-
No long term financing necessary	70	-	216,422	-	216,422
Approved but not financed as at December 31, 1995	71	-	30,795	-	30,795
Applications submitted but not approved as at Decemeber 31, 1995	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
73		1,375,000	1,400,000	1,435,000	1,475,000
		5			
		\$			
		1,500,000			
13. Municipal procurement this year					
					1
					\$
Total construction contracts awarded					85
					-
Construction contracts awarded at \$100,000 or greater					86
					-

1995 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	-

