

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Casselman V

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For the year ended December 31, 1996.

		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	2,426,482	296,224	1,208,929	921,329
Direct water billings on ratepayers -- own municipality	2	290,415	-		290,415
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	150,698	-		150,698
-- other municipalities	5	-	-		-
Subtotal	6	2,867,595	296,224	1,208,929	1,362,442
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,144	390	1,655	1,099
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	7,431	1,947		5,484
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,498	180	-	1,318
Liquor Control Board of Ontario	14	4,661	1,222	-	3,439
Other	15	-	-	-	-
Municipal enterprises	16	10,820	2,049	-	8,771
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	27,554	5,788	1,655	20,111
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	143,198			143,198
.....	61	-			-
Subtotal	69	143,198			143,198
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	15,493			15,493
Canada specific grants	30	2,937			2,937
Other municipalities - grants and fees	31	40,000			40,000
Fees and service charges	32	24,095			24,095
Subtotal	33	82,525			82,525
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	35,414	-	-	35,414
Fines	37	431			431
Penalties and interest on taxes	38	23,764			23,764
Investment income - from own funds	39	-			-
- other	40	9,019			9,019
Sales of publications, equipment, etc	42	26,448			26,448
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	3,496			3,496
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	29,326			29,326
Subtotal	50	127,898	-	-	127,898
TOTAL REVENUE	51	3,248,770	302,012	1,210,584	1,736,174

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

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	10,594,274	1,977,897	692,525	20.02800	23.56300	212,182	46,605	16,318	4,234	5,016	1,623	285,978
Subtotal Levied By Mill Rate	0	-	-	-	-	-	212,182	46,605	16,318	4,234	5,016	1,623	285,978
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	10,246	-	-	-	-	10,246
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	10,246	-	-	-	-	10,246
Total Taxation	0	-	-	-	-	-	212,182	56,851	16,318	4,234	5,016	1,623	296,224

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	9,019,863	1,430,216	492,465	83.160000	97.840000	750,091	139,932	48,183	17,611	20,561	6,607	982,985
General	0	623,690	316,905	104,255	89.587000	105.397000	55,875	33,401	10,988	- 401	-	-	99,863
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	4,503	-	-	-	-	4,503
Total Taxation	0	-	-	-	-	-	805,966	177,836	59,171	17,210	20,561	6,607	1,087,351
Total all school board taxation	0						891,375	203,085	69,297	17,575	20,847	6,750	1,208,929

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

Municipality

Casselman V

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		other			
		Ontario Specific Grants	Canada Grants	municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	520	-	-	2,982
Protection to Persons and Property					
Fire	2	7,920	-	22,000	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,028
Emergency measures	6	-	-	-	-
Subtotal	7	7,920	-	22,000	2,028
Transportation services					
Roadways	8	-	-	-	785
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	785
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	2,216
Garbage Disposal	20	-	-	-	4,285
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	6,501
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	2,303	2,937	4,000	-
Libraries	38	4,750	-	14,000	11,149
Other Cultural	39	-	-	-	-
Subtotal	40	7,053	2,937	18,000	11,149
Planning and Development					
Planning and Development	41	-	-	-	650
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	650
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	15,493	2,937	40,000	24,095

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Casselman V

For the year ended December 31, 1996.

		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	172,246	-	158,610	109,361	1,800	-	442,017
Protection to Persons and Property								
Fire	2	19,096	-	19,739	8,727	-	-	47,562
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	9,664	-	9,664
Protective inspection and control	5	43,205	-	3,063	575	-	-	46,843
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	62,301	-	22,802	9,302	9,664	-	104,069
Transportation services								
Roadways	8	57,191	-	52,957	43,565	-	-	153,713
Winter Control	9	6,473	-	56,184	-	-	-	62,657
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	712	4,036	19,973	534	-	-	25,255
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	64,376	4,036	129,114	44,099	-	-	241,625
Environmental services								
Sanitary Sewer System	16	-	-	85,080	65,618	-	-	150,698
Storm Sewer System	17	-	-	-	13,340	-	-	13,340
Waterworks System	18	222	25,323	245,284	132,076	-	-	402,905
Garbage Collection	19	-	-	71,849	2,856	-	-	74,705
Garbage Disposal	20	852	-	5,059	-	-	-	5,911
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,074	25,323	407,272	213,890	-	-	647,559
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	25,506	21,130	17,564	8,363	37,457	-	110,020
Libraries	38	52,470	-	21,290	1,289	-	-	75,049
Other Cultural	39	7,089	-	3,049	-	-	-	10,138
Subtotal	40	85,065	21,130	41,903	9,652	37,457	-	195,207
Planning and Development								
Planning and Development	41	-	-	3,925	10,321	-	-	14,246
Commercial and Industrial	42	-	75,825	6,478	7,346	-	-	89,649
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	75,825	10,403	17,667	-	-	103,895
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	385,062	126,314	770,104	403,971	48,921	-	1,734,372

1996 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1996.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	135,741
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	189,419
Reserves and Reserve Funds	3	36,421
Subtotal	4	225,840
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	-
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	68,389
Canada	21	30,298
Other Municipalities	22	-
Subtotal	23	98,687
Other Financing		
Prepaid Special Charges	24	42,372
Proceeds From Sale of Land and Other Capital Assets	25	52,000
Investment Income		
From Own Funds	26	-
Other	27	717
Donations	28	-
--	30	-
--	31	-
Subtotal	32	95,089
Total Sources of Financing	33	419,616
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	297,686
Subtotal	36	297,686
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	297,686
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	13,811
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 10,210
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	24,021
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	13,811
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

Municipality

Casselman V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,148
Protection to Persons and Property					
Fire	2	-	-	-	8,727
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	575
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	9,302
Transportation services					
Roadways	8	14,158	14,158	-	44,736
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	534
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	14,158	14,158	-	45,270
Environmental services					
Sanitary Sewer System	16	38,091	-	-	69,493
Storm Sewer System	17	8,173	8,173	-	29,687
Waterworks System	18	-	-	-	94,678
Garbage Collection	19	-	-	-	2,856
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	46,264	8,173	-	196,714
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	620	620	-	9,603
Libraries	38	-	-	-	1,289
Other Cultural	39	-	-	-	-
Subtotal	40	620	620	-	10,892
Planning and Development					
Planning and Development	41	-	-	-	10,321
Commercial and Industrial	42	7,347	7,347	-	22,039
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	7,347	7,347	-	32,360
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	68,389	30,298	-	297,686

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

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For the year ended December 31, 1996.

		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	4,372
Air Transportation	13	-
--	14	-
Subtotal	15	4,372
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	74,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	74,000
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	79,000
Libraries	38	-
Other Cultural	39	-
Subtotal	40	79,000
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	157,372

1996 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1996.

		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	157,372
Subtotal	4	157,372
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
: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	157,372
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	153,000
Long term bank loans	18	4,372
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		
- par value of this amount in U.S. dollars	25	-
Other - Canadian dollar equivalent included in line 15 above	26	-
- par value of this amount in _____	27	-
	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	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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Casselman V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

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	-	54,932
- share of integrated projects	47	-	-
Sewer projects - for this municipality only	48	-	-
- share of integrated projects	49	-	-

7. 1996 Debt Charges			
		principal	interest
		1	2
		\$	\$
Recovered from the consolidated revenue fund			
- general tax rates	50	88,036	12,955
- special are rates and special charges	51	-	-
- benefitting landowners	52	16,000	9,323
- user rates (consolidated entities)	53	-	-
Recovered from reserve funds	54	-	-
Recovered from unconsolidated entities			
- hydro	55	-	-
- gas and telephone	57	-	-
..	56	-	-
..	58	-	-
..	59	-	-
Total	78	104,036	22,278
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
		\$	\$	\$	\$	\$	\$
1997		35,036	15,166	-	-	-	-
1998		34,336	11,532	-	-	-	-
1999		39,000	7,449	-	-	-	-
2000		23,000	4,031	-	-	-	-
2001		26,000	1,398	-	-	-	-
2002 - 2006		-	-	-	-	-	-
2007 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	157,372	39,576	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt			
			1
			\$
1997		72	-
1998		73	-
1999		74	-
2000		75	-
2001		76	-
Total		77	-

10. Other notes (attach supporting schedules as required)

11. Long term debt refinanced:			
		principal	interest
		1	2
		\$	\$
Repayment of Provincial Special Assistance	92	-	-
Other long term debt refinanced	93	-	-

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

	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	275,105	10,873	285,978							
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	5,788	-	5,788							
Telephone and telegraph taxation	10	10,246	-	10,246							
Subtotal levied by mill rate -- general	11	-	291,139	10,873	302,012	285,978	10,246	-	5,788	-	302,012
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	-	291,139	10,873	302,012	285,978	10,246	-	5,788	-	302,012

1996 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

		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	-	121,066	793	-	121,859	120,719	859	281	-	121,859	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	943,515	44,779	-	988,294	982,985	4,173	1,136	-	988,294	-
--	41	-	100,832	401	-	100,431	99,863	330	238	-	100,431	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	-	-	-	-	-	-	-	-	-	-
--	1	-	275,105	10,873	285,978	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,165,413	45,171	-	1,210,584	1,203,567	5,362	1,655	-	1,210,584	-

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

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For the year ended December 31, 1996.

		1 \$
Balance at the beginning of the year	1	283,049
Revenues		
Contributions from revenue fund	2	214,552
Contributions from capital fund	3	-
Development Charges Act	67	42,155
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	407
- other	6	5,711
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	262,825
Expenditures		
Transferred to capital fund	14	36,421
Transferred to revenue fund	15	3,496
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	39,917
Balance at the end of the year for:		
Reserves	23	201,027
Reserve Funds	24	304,930
Total	25	505,957
Analysed as follows:		
Working funds	26	87,927
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	90,878
- parks and recreation	64	60,000
- library	65	5,000
- other cultural	66	-
- water	38	124,184
- transit	39	-
- housing	40	-
- industrial development	41	12,600
- other and unspecified	42	35,500
Development Charges Act	68	53,427
Lot levies and subdivider contributions	44	12,927
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	505,957

1996 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1996.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	262,631	80,239
Accounts receivable			
Canada	2	39,401	
Ontario	3	83,177	
Region or county	4	-	
Other municipalities	5	3,790	
School Boards	6	-	portion of taxes
Waterworks	7	104,022	receivable for
Other (including unorganized areas)	8	32,292	business taxes
Taxes receivable			
Current year's levies	9	93,310	- 1,029
Previous year's levies	10	39,162	132
Prior year's levies	11	-	-
Penalties and interest	12	9,377	12
Less allowance for uncollectables (negative)	13	- 11,785	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	10,210	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	157,372	for tax sale / tax
Other long term assets	20	-	registration
Total	21	822,959	

1996 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1996.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-			-	
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	7,038				
Ontario	27	1,501				
Region or county	28	8,165				
Other municipalities	29	6,990				
School Boards	30	32,308				
Trade accounts payable	31	46,680				
Other	32	18,350				
Other current liabilities	33	15,904				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	83,372				
- special area rates and special charges	35	-				
- benefitting landowners	36	74,000				
- 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	505,957				
Accumulated net revenue (deficit)						
General revenue	42	-				
Special charges and special areas (specify)						
--	43	29,766				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	6,739				
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	13,811				
Total	59	822,959				

1996 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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STATISTICAL DATA

For the year ended December 31, 1996.

		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	225,182
Employee benefits		15	46,001
			8,634

		1	
			\$
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	2,333,172
	Previous years' tax	17	78,545
	Penalties and interest	18	21,472
	Subtotal	19	2,433,189
Discounts allowed		20	-
Tax adjustments under section 362 and 263 of the Municipal Act	- amounts added to the roll (negative)	22	-
	- amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	- recoverable from upper tier and school boards	24	14,432
	- recoverable from general municipal revenues	25	7,625
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	2,455,246
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 1996 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19960325
	Due date of last installment (YYYYMMDD)	33	19960525
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19960726
	Due date of last installment (YYYYMMDD)	36	19960926
			\$
Supplementary taxes levied with 1997 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 1997		58	2,300,000	-	-
in 1998		59	2,300,000	-	-
in 1999		60	200,000	-	-
in 2000		61	200,000	-	-
in 2001		62	200,000	-	-
	Total	63	5,200,000	-	-

1996 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

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STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	6,171	6,171	6,171
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1996 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	1,069	250,855	39,560
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1996 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	1,003	127,658	23,040
	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	2
				\$	\$
Loans or advances due to reserve funds as at December 31		84	-	19,860	-
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	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
	--	-	-	-	-
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, 1995	67	-	30,795	-	30,795
Approved in 1996	68	-	-	-	-
Financed in 1996	69	-	-	-	-
No long term financing necessary	70	-	6,774	-	6,774
Approved but not financed as at December 31, 1996	71	-	24,021	-	24,021
Applications submitted but not approved as at Decemeber 31, 1996	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
73	1,500,000	1,550,000	1,600,000	1,650,000	1,700,000
13. Municipal procurement this year					
				1	2
				\$	\$
Total construction contracts awarded	85	-	-	-	-
Construction contracts awarded at \$100,000 or greater	86	-	-	-	-