

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2044

MUNICIPALITY OF: Casselman V

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Casselman V

1
3

For the year ended December 31, 1999.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
	1	2	3	4	5
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,428,880	706,268	763,454	959,158
Direct water billings on ratepayers -- own municipality	2	298,941	-		298,941
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	150,652	-		150,652
-- other municipalities	5	-	-		-
Subtotal	6	2,878,473	706,268	763,454	1,408,751
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,286	546	-	740
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	2,871	1,204	-	1,667
Liquor Control Board of Ontario	14	5,076	2,171	-	2,905
Other	15	-	-	-	-
Municipal enterprises	16	19,309	5,055	4,027	10,227
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	28,542	8,976	4,027	15,539
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	341,999			341,999
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	39,000			39,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	380,999			380,999
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	13,562			13,562
Canada specific grants	30	8,533			8,533
Other municipalities - grants and fees	31	41,000			41,000
Fees and service charges	32	35,307			35,307
Subtotal	33	98,402			98,402
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	49,885	-	-	49,885
Rents, concessions and franchises	36	15,000			15,000
Fines	37	2,298			2,298
Penalties and interest on taxes	38	21,707			21,707
Investment income - from own funds	39	-			-
- other	40	20,578			20,578
Donations	70	8,477			8,477
Sales of publications, equipment, etc	42	5,419			5,419
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	64			64
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	123,428	-	-	123,428

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Casselman V

2LT - UP

42

For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				6,846
4000			Subtotal levied by tax rate				706,268
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				-
3200			Total upper tier purpose taxation				706,268

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Casselman V

2LT - SB
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
	1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest							
Residential and Farm - general		0.414000	393,368	31,471	5,455	9,921	346,521
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	19,213	7,841	597	582	10,193
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	601	-	-	-	601
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	413,182	39,312	6,052	10,503	357,315
Subtotal Commercial			313,281	127,697	11,366	51,723	122,495
Subtotal Industrial			21,757	8,868	789	3,592	8,508
Pipeline		-	5,767	2,353	213	993	2,208
Other		-	-	-	-	-	-
Supplementary Taxes			9,467	3,859	343	1,563	3,702
Subtotal levied by tax rate			763,454	182,089	18,763	68,374	494,228
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			763,454	182,089	18,763	68,374	494,228

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Casselman V

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	9,727	2,810	-	3,899
Protection to Persons and Property					
Fire	2	-	-	28,000	12,573
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,388
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	28,000	14,961
Transportation services					
Roadways	8	-	-	-	1,045
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,045
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	2,216
Garbage Disposal	20	-	-	-	5,486
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	7,702
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	3,872
Libraries	38	3,835	523	13,000	1,103
Other Cultural	39	-	5,200	-	-
Subtotal	40	3,835	5,723	13,000	4,975
Planning and Development					
Planning and Development	41	-	-	-	2,725
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,725
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	13,562	8,533	41,000	35,307

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

Casselman V

For the year ended December 31, 1999.

		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	215,573	-	146,017	42,552	8,715	-	412,857
Protection to Persons and Property								
Fire	2	32,403	11,957	30,529	34,299	-	-	109,188
Police	3	-	-	335,200	-	-	-	335,200
Conservation Authority	4	-	-	-	-	15,849	-	15,849
Protective inspection and control	5	38,127	-	8,008	-	-	-	46,135
Emergency measures	6	-	-	2,861	-	-	-	2,861
Subtotal	7	70,530	11,957	376,598	34,299	15,849	-	509,233
Transportation services								
Roadways	8	67,425	-	85,353	67,590	-	-	220,368
Winter Control	9	8,962	-	66,963	-	-	-	75,925
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	500	-	15,547	-	-	-	16,047
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	76,887	-	167,863	67,590	-	-	312,340
Environmental services								
Sanitary Sewer System	16	-	-	88,202	62,449	-	-	150,651
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	25,719	274,506	24,511	-	-	324,736
Garbage Collection	19	-	-	82,424	-	-	-	82,424
Garbage Disposal	20	1,325	11,957	2,222	44,621	-	-	60,125
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,325	37,676	447,354	131,581	-	-	617,936
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	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	14,042	20,730	21,218	6,375	34,882	-	97,247
Libraries	38	45,258	-	22,633	5,511	-	-	73,402
Other Cultural	39	6,543	-	2,770	-	-	-	9,313
Subtotal	40	65,843	20,730	46,621	11,886	34,882	-	179,962
Planning and Development								
Planning and Development	41	-	-	5,524	1,270	-	-	6,794
Commercial and Industrial	42	-	-	613	7,840	-	-	8,453
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	6,137	9,110	-	-	15,247
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	430,158	70,363	1,190,590	297,018	59,446	-	2,047,575

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	6,816
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	147,339
Reserves and Reserve Funds	3	61,794
Subtotal	4	209,133
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
Other Financing		
Prepaid Special Charges	24	3,773
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	354
Donations	28	54,018
--	30	16,226
--	31	-
Subtotal	32	74,371
Total Sources of Financing	33	283,504
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	254,376
Subtotal	36	254,376
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	254,376
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	22,312
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	35,989
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	13,677
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	22,312
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Casselman V

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	24,839
Protection to Persons and Property					
Fire	2	-	-	-	34,299
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	34,299
Transportation services					
Roadways	8	-	-	-	81,480
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	81,480
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	41,550
Waterworks System	18	-	-	-	1,689
Garbage Collection	19	-	-	-	19,621
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	62,860
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	27,852
Libraries	38	-	-	-	2,511
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	30,363
Planning and Development					
Planning and Development	41	-	-	-	12,695
Commercial and Industrial	42	-	-	-	7,840
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	20,535
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	254,376

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Casselman V

7
11

For the year ended December 31, 1999.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	78,772
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	78,772
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	13,000
Garbage Disposal	20	-
Pollution Control	21	78,772
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	91,772
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	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	36,000
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	36,000
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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		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	206,544
Subtotal	4	206,544
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	206,544
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	49,000
Long term bank loans	18	157,544
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	-
- 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		
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	-
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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

		total outstanding capital obligation		
		accumulated surplus (deficit)		debt charges
		1	2	3
		\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects				
Water projects - for this municipality only	46	-	487,290	54,932
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1999 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	28,456	16,188		
- special are rates and special charges	51	23,000	2,719		
- benefitting landowners	52	-	-		
- 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	51,456	18,907		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		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
		\$	\$	\$	\$	\$	\$
8. Future principal and interest payments on EXISTING net debt							
2000	61	36,296	14,649	-	-	-	-
2001	62	40,192	11,120	-	-	-	-
2002	63	15,148	8,766	-	-	-	-
2003	64	16,169	7,745	-	-	-	-
2004		17,259	6,655	-	-	-	-
2005 - 2009	65	81,480	14,176	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	206,544	63,111	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
2000	72	-	-
2001	73	12,034	
2002	74	12,891	
2003	75	13,810	
2004	76	-	
Total	77	38,735	

10. Other notes (attach supporting schedules as required)

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

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		698,412	7,856	706,268	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		8,976	-	8,976	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	707,388	7,856	715,244	706,268	-	8,976	-	715,244	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	707,388	7,856	715,244	706,268	-	8,976	-	715,244	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	179,871	3,859	-	183,730	182,089	1,641	-	183,730	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	18,567	343	-	18,910	18,764	146	-	18,910	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	67,475	1,563	-	69,038	68,373	665	-	69,038	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	492,101	3,702	-	495,803	494,228	1,575	-	495,803	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	758,014	9,467	-	767,481	763,454	4,027	-	767,481	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Casselman V

10
15

For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	794,639
Revenues		
Contributions from revenue fund	2	149,679
Contributions from capital fund	3	-
Development Charges Act	67	61,836
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	19,114
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	230,629
Expenditures		
Transferred to capital fund	14	61,794
Transferred to revenue fund	15	64
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	61,858
Balance at the end of the year for:		
Reserves	23	345,927
Reserve Funds	24	617,483
Total	25	963,410
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	167,927
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	5,000
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	294,480
- parks and recreation	64	20,000
- library	65	3,000
- other cultural	66	-
- water	38	218,048
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	150,000
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	85,805
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	19,150
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	963,410

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	927,076	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	6,615	
Ontario	3	23,023	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	3,067	- <small>portion of taxes</small>
Waterworks	7	67,813	- <small>receivable for</small>
Other (including unorganized areas)	8	37,695	- <small>business taxes</small>
Taxes receivable			
Current year's levies	9	97,089	
Previous year's levies	10	10,874	-
Prior year's levies	11	22,815	-
Penalties and interest	12	8,031	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	10,989	
Other current assets	18	945	- <small>portion of line 20</small>
Capital outlay to be recovered in future years	19	206,544	- <small>for tax sale / tax</small>
Deferred taxes receivable	60	-	- <small>registration</small>
Other long term assets	20	-	-
Total	21	1,422,576	

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

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	9,739				
Ontario	27	58,472				
Region or county	28	2,288				
Other municipalities	29	35,684				
School Boards	30	-				
Trade accounts payable	31	32,200				
Other	32	14,725				
Other current liabilities	33	24,032				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	193,544				
- special area rates and special charges	35	-				
- benefitting landowners	36	13,000				
- 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	963,410				
Accumulated net revenue (deficit)						
General revenue	42	36,092				
Special charges and special areas (specify)						
--	43	12,821				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	4,257				
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	22,312				
Total	59	1,422,576				

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

12
17

STATISTICAL DATA

For the year ended December 31, 1999.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	5
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	9

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	263,999
Employee benefits	15	52,588
		105,643
		7,928

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	2,373,590
Previous years' tax	17	119,250
Penalties and interest	18	43,963
Subtotal	19	2,536,803
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	7,480
- recoverable from upper tier	90	5,541
- recoverable from school boards	91	13,189
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
- other	28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		
- deferrals	92	-
- cancellations	93	-
- other	94	-
Rebates to eligible charities under section 442.1 of the Municipal Act		
- recoverable from general municipal accounts	95	-
- recoverable from upper tier	96	-
- recoverable from school boards	97	-
Rebates under section 442.2 of the Municipal Act		
- commercial properties	98	-
- industrial properties	99	-
Total reductions	29	2,563,013
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 1999 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,990,326
Due date of last installment (YYYYMMDD)	33	19,990,526
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,990,827
Due date of last installment (YYYYMMDD)	36	19,991,126
		\$
Supplementary taxes levied with 2000 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 2000	58	175,000	-	-
in 2001	59	2,675,000	-	2,500,000
in 2002	60	2,475,000	-	2,300,000
in 2003	61	175,000	-	-
in 2004	62	175,000	-	-
Total	63	5,675,000	-	4,800,000

1999 FINANCIAL INFORMATION RETURN

Municipality

Casselman V

12
17

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	2,353		2,353
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	1,158	244,935	54,006
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	1,034	120,964	29,688
	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	10,408
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, 1998		67	-	17,451	17,451
Approved in 1999		68	-	-	-
Financed in 1999		69	-	-	-
No long term financing necessary		70	-	3,773	3,773
Approved but not financed as at December 31, 1999		71	-	13,678	13,678
Applications submitted but not approved as at December 31, 1999		72	-	-	-
12. Forecast of total revenue fund expenditures					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
73		2,100,000	2,150,000	2,200,000	2,300,000
		2004	5		
		\$	\$		
		2,375,000			
13. Municipal procurement this year					
				1	2
				\$	
Total construction contracts awarded		85	-	-	-
Construction contracts awarded at \$100,000 or greater		86	-	-	-

ANALYSIS OF USER FEES

Municipality

Casselman V

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1		35	35	3,870	0
	5		35	35	2,388	0
	20		10	120	5,486	0
	37		85	85	2,380	0
	41		300	300	2,725	0
	2		120	300	12,573	0
	19		185	185	2,216	0
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				31,638	
All other user fees					3,669	
	Total				35,307	