

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38009

MUNICIPALITY OF: Euphemia Tp

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Euphemia Tp

13

		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	703,193	92,409	419,839	190,945
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	703,193	92,409	419,839	190,945
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,557	-	-	1,557
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,557	-	-	1,557
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	12,210	-	-	12,210
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	15,732	-	-	15,732
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	25,366	-	-	25,366
Subtotal	28	53,308	-	-	53,308
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	151,343			151,343
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	22,939			22,939
Fees and service charges	32	262,004			262,004
Subtotal	33	436,286			436,286
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	13,081			13,081
Investment income - from own funds	39	69			69
- other	40	15,147			15,147
Sales of publications, equipment, etc	42	11			11
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	25,682			25,682
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	53,990	-	-	53,990
TOTAL REVENUE	51	1,248,334	92,409	419,839	736,086

For the year ended December 31, 1988.

Euphemia Tp

4

[illegible]

For the year ended December 31, 1988.

Euphemia Tp

4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

Municipality

Euphemia Tp

2LT - OP

1

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	70,917	-	-	64.530000	-	4,576	-	-	-	-	-	4,576
Separate consolidated													
Total all school board taxation	0						356,508	51,767	7,933	895	2,075	660	419,838

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Euphemia Tp

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	-	-	-	3,068
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,705
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,705
Transportation services					
Roadways	8	145,089	-	18,439	3,665
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	145,089	-	18,439	3,665
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	-	-	-	500
--	29	-	-	-	-
Subtotal	30	-	-	-	500
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	4,500	12,239
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	4,500	12,239
Planning and Development					
Planning and Development	41	-	-	-	453
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	1,500
Agriculture and Reforestation	44	254	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	236,874
--	46	-	-	-	-
Subtotal	47	254	-	-	238,827
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	151,343	-	22,939	262,004

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality

Euphemia Tp

		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	51,826	-	30,422	26,008	1,021	-	109,277
Protection to Persons and Property								
Fire	2	-	-	19,055	26,005	-	-	45,060
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	2,689	-	2,689
Protective inspection and control	5	-	-	1,551	-	-	-	1,551
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	-	-	20,606	26,005	2,689	-	49,300
Transportation services								
Roadways	8	64,004	-	162,863	54,722	-	-	281,589
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	64,004	-	162,863	54,722	-	-	281,589
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	14,759	-	-	-	14,759
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	14,759	-	-	-	14,759
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	2,200	-	2,200
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	163	-	992	-	-	-	1,155
--	29	-	-	-	-	-	-	-
Subtotal	30	163	-	992	-	2,200	-	3,355
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	4,772	-	12,404	5,950	3,000	-	26,126
Libraries	38	-	-	2,923	-	-	-	2,923
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	4,772	-	15,327	5,950	3,000	-	29,049
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	507	7,550	-	-	-	-	8,057
Tile Drainage and Shoreline Assistance	45	-	250,512	-	-	-	-	250,512
--	46	-	-	-	-	-	-	-
Subtotal	47	507	258,062	-	-	-	-	258,569
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	121,272	258,062	244,969	112,685	8,910	-	745,898

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	6,275	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	87,454	
Reserves and Reserve Funds	3	-	
Subtotal	4	87,454	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	5,800	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	5,800	
Grants and Loan Forgiveness			
Ontario	20	258,208	
Canada	21	-	
Other Municipalities	22	386	
Subtotal	23	258,594	
Other Financing			
Prepaid Special Charges	24	3,570	
Proceeds From Sale of Land and Other Capital Assets	25	1,515	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	2,866	
--	31	-	
Subtotal	32	7,951	
Total Sources of Financing	33	359,799	
Applications			
Own Expenditures			
Short Term Interest Costs	34	69	
Other	35	350,690	
Subtotal	36	350,759	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	5,800	
Subtotal	40	5,800	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	356,559	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,035	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	3,035	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,035	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Euphemia Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	2,777
Protection to Persons and Property					
Fire	2	-	-	-	26,005
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	26,005
Transportation services					
Roadways	8	257,910	-	-	313,929
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	257,910	-	-	313,929
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	3,950
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	3,950
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	298	-	386	4,099
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	298	-	386	4,099
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	258,208	-	386	350,760

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Euphemia Tp

			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	-	
Assitance 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	9,573	
Tile Drainage and Shoreline Assistance		45	634,563	
--		46	-	
	Subtotal	47	644,136	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	644,136	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphemia Tp

For the year ended December 31, 1988.

			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	634,563
: To Canada and agencies			2	-
: To other			3	9,573
	Subtotal		4	644,136
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	644,136
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	644,136
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
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	-

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphemia Tp

For the year ended December 31, 1988.

6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges
				1	2	3
				\$	\$	\$
Water projects - for this municipality only				46	-	-
- share of integrated projects				47	-	-
Sewer projects - for this municipality only				48	-	-
- share of integrated projects				49	-	-
7. 1988 Debt Charges						
				principal		interest
				1	2	
				\$	\$	
Recovered from the consolidated revenue fund				50	-	-
- general tax rates *				51	192,371	65,691
- special are rates and special charges				52	-	-
- benefitting landowners				53	-	-
- user rates (consolidated entities)				54	-	-
Recovered from reserve funds				55	-	-
Recovered from unconsolidated entities				56	-	-
- hydro				57	-	-
- gas and telephone				58	-	-
--				59	-	-
--				60	-	-
--				61	-	-
--				62	-	-
Total				78	192,371	65,691
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
		1	2	3	4	5
		\$	\$	\$	\$	\$
1989	60	164,597	51,777	-	-	-
1990	61	137,644	39,322	-	-	-
1991	62	120,001	28,245	-	-	-
1992	63	87,492	18,251	-	-	-
1993	64	45,544	10,819	-	-	-
1994-1998	65	88,858	14,655	-	-	-
1999 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	644,136	163,069	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
				1		
				\$		
1989	72	-				
1990	73	-				
1991	74	-				
1992	75	-				
1993	76	-				
Total				77	-	
10. Other notes (attach supporting schedules as required)						

1988 FINANCIAL INFORMATION RETURN

Municipality

Euphemia Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		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		91,594	796	92,390							
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	- 5	91,594	796	92,390	90,390	2,010	-	-	-	92,409	14
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	- 5	91,594	796	92,390	90,390	2,010	-	-	-	92,409	14

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphemia Tp

9LT
13

For the year ended December 31, 1988.

		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	8	204,091	1,984	-	206,075	201,703	4,428	-	-	206,131
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	5,974	-	-	5,974	5,974	-	-	5,974	-
	--	41	-	18,841	12	-	18,853	18,853	-	-	18,853	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	50	18	167,217	1,624	-	168,841	165,133	3,737	-	-	168,870
	--	51	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	--	70	-	4,576	-	-	4,576	4,576	-	-	4,576	-
	--	71	-	15,424	10	-	15,434	15,434	-	-	15,434	-
	--	72	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	26	416,123	3,630	-	419,753	411,673	8,165	-	419,838	111

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Euphemia Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	184,835	
Revenues			
Contributions from revenue fund	2	25,231	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	140	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	25,371	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	25,682	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	25,682	
Balance at end of year for:			
Reserves	23	181,309	
Reserve Funds	24	3,215	
	Total 25	184,524	
Analysed as follows:			
Working funds	26	-	
Contingencies	27	159,309	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	20,000	
Sick leave	31	-	
Insurance	32	3,215	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	2,000	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	184,524	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphemia Tp

11
16

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	166,715	-
Accounts receivable			
Canada	2	-	
Ontario	3	72,154	
Region or county	4	104	
Other municipalities	5	2,188	
School Boards	6	474	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	10,975	business taxes
Taxes receivable			
Current year's levies	9	46,250	3,088
Previous year's levies	10	6,890	-
Prior year's levies	11	783	-
Penalties and interest	12	3,986	234
Less allowance for uncollectables (negative)	13	- 1,500	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	5,000	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	644,136	
Other long term assets	20	-	-
Total	21	958,155	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphemia Tp

11
16

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	2,467		
Other	32	287		
Other current liabilities	33	1,145		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	644,136		
- 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	184,524		
Accumulated net revenue (deficit)				
General revenue	42	6,237		
Special charges and special areas (specify)				
--	43	6,334		
--	44	6,138		
--	45	90,821		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	18,976		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	14		
School boards	57	111		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,035		
Total	59	958,155		

STATISTICAL DATA

For the year ended December 31, 1988.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	-	
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	-	
Planning	12	-	
Total	13	4	

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1		2	
		\$		\$	
Wages and salaries	14	77,279		18,453	
Employee benefits	15	10,624		844	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16	880,001			
Previous years' tax	17	66,338			
Penalties and interest	18	14,260			
Subtotal	19	960,599			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 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	-			
- recoverable from general municipal revenues	25	-			
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	960,599			
Amounts added to the tax roll for collection purposes only	30	236,874			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:			
Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19880327	
Due date of last installment (YYYYMMDD)	33	0	
Final billings:			
Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19880816	
Due date of last installment (YYYYMMDD)	36	19881115	
		\$	
Supplementary taxes levied with1990 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1989	58	-	-	-	-
in 1990	59	-	-	-	-
in 1991	60	-	-	-	-
in 1992	61	-	-	-	-
in 1993	62	-	-	-	-
Total	63	-	-	-	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		106,913	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1988 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Water								
In this municipality					39	-	-	
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1988 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Sewer					44	-	-	
In this municipality								
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								
Loans or advances due to reserve funds as at December 31					84			
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, 1987					67	218,500	10,998	-
Approved in 1988					68	-	-	-
Financed in 1988					69	5,800	-	5,800
No long term financing necessary					70	-	2,200	-
Approved but not financed as at December 31, 1988					71	212,700	8,798	-
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1989	1990	1991	1992
					1	2	3	4
					\$	\$	\$	\$
					73	-	-	-