

# 1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42039

MUNICIPALITY OF: Euphrasia Tp

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1989.

Municipality

Euphrasia Tp
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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	1,418,925	165,911	882,589	370,425
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	1,418,925	165,911	882,589	370,425
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	11,887	-		11,887
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,603	-	-	1,603
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,152	-	-	1,152
Subtotal	18	14,642	-	-	14,642
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	48,139	-	-	48,139
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	318,115			318,115
Canada specific grants	30	1,663			1,663
Other municipalities - grants and fees	31	73,463			73,463
Fees and service charges	32	75,343			75,343
Subtotal	33	468,584			468,584
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	15,487	-	-	15,487
Fines	37	-			-
Penalties and interest on taxes	38	31,506			31,506
Investment income - from own funds	39	-			-
- other	40	11,075			11,075
Sales of publications, equipment, etc	42	416			416
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	111,893			111,893
Subtotal	50	170,377	-	-	170,377
TOTAL REVENUE	51	2,120,667	165,911	882,589	1,072,167



*For the year ended December 31, 1989.*

## Euphrasia Tp

**2LT - OP**

## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1989.

Municipality

Euphrasia Tp
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2LT - OP  
4

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	930,600	-	-	12.409000	14.599000	11,548	-	-	1,221	20,536	5,857	39,162			
Separate consolidated																
Total all school board taxation		0						772,161	88,952	20,168	8,664	-	5,600	-	1,756	882,589

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

*For the year ended December 31, 1989.*

Municipality

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1989.*

## This Schedule Not Required For This Municipality

[illegible]



1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

Municipality
Euphrasia 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	-	1,663	-	2,825
Protection to Persons and Property					
Fire	2	1,266	-	70,208	1,845
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	1,266	-	70,208	1,845
Transportation services					
Roadways	8	216,551	-	-	6,318
Winter Control	9	88,106	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	304,657	-	-	6,318
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	6,000	-	3,255	40,962
Libraries	38	6,192	-	-	691
Other Cultural	39	-	-	-	-
Subtotal	40	12,192	-	3,255	41,653
Planning and Development					
Planning and Development	41	-	-	-	15,100
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	7,602
--	46	-	-	-	-
Subtotal	47	-	-	-	22,702
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	318,115	1,663	73,463	75,343

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1989.

Municipality

Euphrasia Tp

48

		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	79,482	-	58,615	730	375	-	139,202
Protection to Persons and Property								
Fire	2	39,314	-	51,953	45,570	-	-	136,837
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	10,037	-	10,037
Protective inspection and control	5	4,828	-	7,726	-	-	-	12,554
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	44,142	-	59,679	45,570	10,037	-	159,428
Transportation services								
Roadways	8	161,667	-	141,302	38,768	-	-	341,737
Winter Control	9	-	-	121,997	-	-	-	121,997
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	1,966	1,047	-	-	3,013
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	161,667	-	265,265	39,815	-	-	466,747
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	25,276	-	37,377	-	-	-	62,653
Garbage Collection	19	-	-	45,452	9,394	-	-	54,846
Garbage Disposal	20	718	-	18,000	-	-	-	18,718
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	25,994	-	100,829	9,394	-	-	136,217
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	1,016	9,757	-	-	10,773
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	245	-	150	-	395
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,261	9,757	150	-	11,168
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	16,120	-	37,877	10,000	-	-	63,997
Libraries	38	1,997	-	9,266	-	-	-	11,263
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	18,117	-	47,143	10,000	-	-	75,260
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	1,050	-	1,050
Tile Drainage and Shoreline Assistance	45	-	7,602	-	-	-	-	7,602
--	46	-	-	-	-	-	-	-
Subtotal	47	-	7,602	-	-	1,050	-	8,652
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	329,402	7,602	532,792	115,266	11,612	-	996,674

1989 FINANCIAL INFORMATION RETURN		
Municipality		
Euphrasia Tp		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1989.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 9,199
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	95,266
Reserves and Reserve Funds	3	23,261
Subtotal	4	118,527
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	8,200
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	8,200
Grants and Loan Forgiveness		
Ontario	20	1,172,434
Canada	21	-
Other Municipalities	22	21,293
Subtotal	23	1,193,727
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	32,556
Investment Income		
From Own Funds	26	-
Other	27	14,783
Donations	28	-
--	30	-
--	31	-
Subtotal	32	47,339
Total Sources of Financing	33	1,367,793
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,300,792
Subtotal	36	1,300,792
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	8,200
Subtotal	40	8,200
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,308,992
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 68,000
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	- 68,000
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 68,000
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

Euphrasia Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	730
Protection to Persons and Property					
Fire	2	-	-	21,293	56,863
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	21,293	56,863
Transportation services					
Roadways	8	285,090	-	-	340,292
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,047
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	285,090	-	-	341,339
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	879,244	-	-	851,348
Garbage Collection	19	-	-	-	9,394
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	879,244	-	-	860,742
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	9,757
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	9,757
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	-	-	-	3,632
Libraries	38	8,100	-	-	27,729
Other Cultural	39	-	-	-	-
Subtotal	40	8,100	-	-	31,361
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	1,172,434	-	21,293	1,300,792

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1989.

Municipality

Euphrasia Tp
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7  
11

			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	-	
Tile Drainage and Shoreline Assistance		45	33,648	
--		46	-	
	Subtotal	47	33,648	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	33,648	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Euphrasia Tp

For the year ended December 31, 1989.

		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	33,648	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	33,648	
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	33,648	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	33,648	
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	5,090	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	5,090	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Euphrasia Tp

For the year ended December 31, 1989.

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. 1989 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	5,142	2,460		
- 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	5,142	2,460		
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
		1	2	3	4
		\$	\$	\$	\$
1990	60	4,372	2,057	-	-
1991	61	5,294	2,357	-	-
1992	62	5,294	1,925	-	-
1993	63	5,286	1,493	-	-
1994	64	4,905	1,070	-	-
1995-1999	65	7,365	2,048	-	-
2000 onwards	79	1,132	90	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	33,648	11,040	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1990	72			-	
1991	73			-	
1992	74			-	
1993	75			-	
1994	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia Tp

9LT  
13

For the year ended December 31, 1989.

		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		164,139	1,772	165,911							
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	8	164,139	1,772	165,911	161,146	4,765	-	-	-	165,911	8
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	8	164,139	1,772	165,911	161,146	4,765	-	-	-	165,911	8



1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia Tp

9LT  
13

For the year ended December 31, 1989.

		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	-	413,570	3,230	-	416,800	405,450	11,355	-	-	416,805	5
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	8	34,088	1,425	-	35,513	35,504	-	-	-	35,504	- 1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2	388,081	3,048	-	391,129	380,611	10,507	-	-	391,118	- 13
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	38,149	1,014	-	39,163	39,162	-	-	-	39,162	- 1
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	6	873,888	8,717	-	882,605	860,727	21,862	-	-	882,589	- 10

1989 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1989.

Municipality

Euphrasia Tp

10  
15

		1 \$
Balance at the beginning of the year	1	312,300
Revenues		
Contributions from revenue fund	2	20,000
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	554
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	20,554
Expenditures		
Transferred to capital fund	14	23,261
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	23,261
Balance at the end of the year for:		
Reserves	23	306,149
Reserve Funds	24	3,444
Total	25	309,593
Analysed as follows:		
Working funds	26	240,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workmens' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	46,149
- library	65	-
- other cultural	66	10,000
- water	38	10,000
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	419
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	3,025
--	53	-
--	54	-
--	55	-
--	56	-
--	57	
Total	58	309,593

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphrasia Tp
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11  
16

For the year ended December 31, 1989.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	296,482	-
Accounts receivable			
Canada	2	3,086	
Ontario	3	394,614	
Region or county	4	66	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	60,320	business taxes
Taxes receivable			
Current year's levies	9	88,419	624
Previous year's levies	10	34,801	598
Prior year's levies	11	52,699	2,007
Penalties and interest	12	61,732	2,614
Less allowance for uncollectables (negative)	13	- 4,500	- 4,500
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	33,648	for tax sale / tax
Other long term assets	20	73,039	registration
	21	1,094,406	-
Total			

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphrasia Tp
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For the year ended December 31, 1989.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	146,751		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	9,956		
School Boards	30	230,602		
Trade accounts payable	31	240,242		
Other	32	4,131		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	33,648		
- 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	309,593		
Accumulated net revenue (deficit)				
General revenue	42	- 22,816		
Special charges and special areas (specify)				
--	43	6,184		
--	44	- 1,059		
--	45	-		
--	46	22,487		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	8,148		
Cemetaries	50	175		
Recreation, community centres and arenas	51	30,071		
--	52	1,641		
--	53	6,654		
--	54	-		
--	55	-		
Region or county	56	8		
School boards	57	- 10		
Unexpended capital financing / (unfinanced capital outlay)	58	68,000		
Total	59	1,094,406		

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

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1	2		
		\$	\$		
Wages and salaries	14	209,206	103,068		
Employee benefits	15	9,276	835		

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	1,330,101		
Current year's tax		17	54,628		
Previous years' tax		18	18,870		
Penalties and interest		19	1,403,599		
Subtotal		20	-		
Discounts allowed		22	-		
Tax adjustments under section 362 and 363 of the Municipal Act		23	-		
- amounts added to the roll (negative)					
- amounts written off					
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		24	386		
- recoverable from upper tier and school boards		25	120		
- recoverable from general municipal revenues		26	1,288		
Transfers to tax sale and tax registration accounts		27	-		
The Municipal Elderly Residents' Assistance Act - reductions		28	-		
- refunds		80	-		
Other (specify)		29	1,405,393		
Total reductions					
Amounts added to the tax roll for collection purposes only		30	1,087		
Business taxes written off under subsection 495(1) of the Municipal Act		81	-		

		1	
4. Tax due dates for 1989 (lower tier municipalities only)			
Interim billings:		31	2
Number of installments		32	19890228
Due date of first installment (YYYYMMDD)		33	19890428
Due date of last installment (YYYYMMDD)		34	2
Final billings:		35	19890630
Number of installments		36	19890929
Due date of first installment (YYYYMMDD)			
Due date of last installment (YYYYMMDD)			
			\$
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 1990	58	-	-	-	-
in 1991	59	-	-	-	-
in 1992	60	-	-	-	-
in 1993	61	-	-	-	-
in 1994	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1989.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		150,042		68,983					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1989 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		-		-		-			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1989 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										1	
										\$	
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, 1988		67		33,700		125,800		-		159,500	
Approved in 1989		68		-		155,422		-		155,422	
Financed in 1989		69		8,200		-		-		8,200	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1989		71		25,500		281,222		-		306,722	
Applications submitted but not approved as at Decemeber 31, 1989		72		25,500		125,800		-		151,300	
12. Forecast of total revenue fund expenditures											
		1990		1991		1992		1993		1994	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		992,000		1,042,000		1,095,000		1,151,000		1,210,000	