

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42039

MUNICIPALITY OF: Euphrasia Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Euphrasia Tp
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		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	1,686,896	178,525	1,029,981	478,390
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	1,686,896	178,525	1,029,981	478,390
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	14,564	-		14,564
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,866	-	-	1,866
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,500	-	-	1,500
Subtotal	18	17,930	-	-	17,930
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	27,124	-	-	27,124
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	267	-	-	267
General Support	24	23,681	-	-	23,681
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	51,072	-	-	51,072
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	314,299			314,299
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	72,981			72,981
Fees and service charges	32	104,814			104,814
Subtotal	33	492,094			492,094
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	21,150	-	-	21,150
Fines	37	-			-
Penalties and interest on taxes	38	21,379			21,379
Investment income - from own funds	39	-			-
- other	40	18,704			18,704
Sales of publications, equipment, etc	42	534			534
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	-			-
Subtotal	50	61,767	-	-	61,767
TOTAL REVENUE	51	2,309,759	178,525	1,029,981	1,101,253

*For the year ended December 31, 1990.*

Euphrasia Tp

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I. Own purposes

[illegible]

*For the year ended December 31, 1990.*

Euphrasia Tp

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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

## Euphrasia Tp

2LT - OP  
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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	1,096,441	1,351,982	405,590	10.187000	11.985000	11,169	16,204	4,861	43	-	-	32,277
Separate consolidated													
Total all school board taxation	0						904,238	95,643	21,603	8,497	-	-	1,029,981

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Euphrasia Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,453
Protection to Persons and Property					
Fire	2	-	-	64,686	1,825
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	64,686	1,825
Transportation services					
Roadways	8	243,515	-	-	21,229
Winter Control	9	56,754	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	300,269	-	-	21,229
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	1,588	-	7,095	-
Subtotal	23	1,588	-	7,095	-
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	-	1,200	51,095
Libraries	38	6,442	-	-	419
Other Cultural	39	-	-	-	-
Subtotal	40	12,442	-	1,200	51,514
Planning and Development					
Planning and Development	41	-	-	-	16,421
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	9,372
--	46	-	-	-	-
Subtotal	47	-	-	-	25,793
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	314,299	-	72,981	104,814

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Euphrasia Tp						
For the year ended December 31, 1990.								
		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	103,731	-	72,262	15,000	-	-	190,993
Protection to Persons and Property								
Fire	2	42,128	-	45,328	41,426	-	-	128,882
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	11,452	-	11,452
Protective inspection and control	5	7,686	-	14,168	-	-	-	21,854
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	49,814	-	59,496	41,426	11,452	-	162,188
Transportation services								
Roadways	8	157,891	-	212,880	75,515	-	-	446,286
Winter Control	9	28,394	-	51,060	-	-	-	79,454
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	2,098	-	-	-	2,098
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	186,285	-	266,038	75,515	-	-	527,838
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	26,233	-	16,351	-	-	-	42,584
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	1,049	-	72,178	-	-	-	73,227
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	15,971	-	-	-	15,971
Subtotal	23	27,282	-	104,500	-	-	-	131,782
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	9,751	1,341	-	11,092
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	350	-	150	-	500
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	350	9,751	1,491	-	11,592
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	21,621	-	23,456	10,000	100	-	55,177
Libraries	38	-	-	10,482	1,384	-	-	11,866
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	21,621	-	33,938	11,384	100	-	67,043
Planning and Development								
Planning and Development	41	-	-	3,273	-	-	-	3,273
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	209	-	650	-	859
Tile Drainage and Shoreline Assistance	45	-	9,372	-	-	-	-	9,372
--	46	-	-	-	-	-	-	-
Subtotal	47	-	9,372	3,482	-	650	-	13,504
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	388,733	9,372	540,066	153,076	13,693	-	1,104,940

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	68,000	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		126,476	
Reserves and Reserve Funds	3		-	
Subtotal	4		126,476	
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		28,100	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		28,100	
Grants and Loan Forgiveness				
Ontario	20		787,838	
Canada	21		-	
Other Municipalities	22		29,045	
Subtotal	23		816,883	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		11,269	
Donations	28		-	
--	30		-	
--	31		-	
Subtotal	32		11,269	
Total Sources of Financing	33		982,728	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,274,997	
Subtotal	36		1,274,997	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		28,100	
Subtotal	40		28,100	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		-	
Total Applications	42		1,303,097	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		252,369	
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		252,369	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		252,369	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Euphrasia Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	15,000
Protection to Persons and Property					
Fire	2	-	-	29,045	13,871
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	29,045	13,871
Transportation services					
Roadways	8	390,458	-	-	457,486
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	390,458	-	-	457,486
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	397,380	-	-	777,505
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	397,380	-	-	777,505
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	9,751
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	9,751
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	-	-	-	1,384
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	1,384
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	787,838	-	29,045	1,274,997

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Euphrasia Tp
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			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	54,174	
--		46	-	
	Subtotal	47	54,174	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	54,174	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Euphrasia Tp

For the year ended December 31, 1990.

			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	54,174
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	54,174
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	54,174
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	54,174
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	-

## Municipality

## Euphrasia Tp

*For the year ended December 31, 1990.*

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. 1990 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	7,574	1,798		
- 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	7,574	1,798		
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
		\$	\$	\$	\$
1991	60	6,454	4,334	-	-
1992	61	6,542	3,814	-	-
1993	62	7,063	3,292	-	-
1994	63	6,825	2,725	-	-
1995	64	3,827	2,182	-	-
1996-2000	65	22,268	5,574	-	-
2001 onwards	79	1,195	90	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	54,174	22,011	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
					1
					\$
1991	72	-	-	-	-
1992	73	-	-	-	-
1993	74	-	-	-	-
1994	75	-	-	-	-
1995	76	-	-	-	-
Total	77	-	-	-	-
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia Tp

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For the year ended December 31, 1990.

		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		177,063	1,457	178,520							
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	177,063	1,457	178,520	174,094	4,431	-	-	-	178,525	13
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	8	177,063	1,457	178,520	174,094	4,431	-	-	-	178,525	13



## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Euphrasia Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	3	516,022	4,638	-	520,660	508,238	12,377	-	-	520,615	- 42
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	8	55,473	74	-	55,547	55,463	-	-	-	55,463	- 92
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5	417,733	3,741	-	421,474	410,008	11,618	-	-	421,626	147
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	32,283	43	-	32,326	32,277	-	-	-	32,277	- 49
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	10	1,021,511	8,496	-	1,030,007	1,005,986	23,995	-	-	1,029,981	- 36

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Euphrasia Tp

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15

		1	
		\$	
Balance at the beginning of the year	1	309,593	
Revenues			
Contributions from revenue fund	2	26,600	
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	311	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	26,911	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at the end of the year for:			
Reserves	23	332,749	
Reserve Funds	24	3,755	
	Total 25	336,504	
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	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	72,749	
- 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	457	
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	3,298	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	336,504	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphrasia Tp
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	192,410	-
Accounts receivable			
Canada	2	80	
Ontario	3	393,853	
Region or county	4	27	
Other municipalities	5	-	
School Boards	6	13	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,873	business taxes
Taxes receivable			
Current year's levies	9	130,955	347
Previous year's levies	10	41,746	-
Prior year's levies	11	33,240	-
Penalties and interest	12	43,714	19
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 for tax sale / tax registration
Capital outlay to be recovered in future years	19	54,174	
Other long term assets	20	76,839	76,734
	21	964,424	
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1990.

Euphrasia Tp
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LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	246,894		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	310,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	12		
Trade accounts payable	31	216,572		
Other	32	4,862		
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	54,174		
- 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	336,504		
Accumulated net revenue (deficit)				
General revenue	42	- 53,673		
Special charges and special areas (specify)				
--	43	6,184		
--	44	- 1,356		
--	45	-		
--	46	21,704		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	7,768		
Cemetaries	50	175		
Recreation, community centres and arenas	51	46,180		
--	52	1,694		
--	53	19,122		
--	54	-		
--	55	-		
Region or county	56	13		
School boards	57	- 36		
Unexpended capital financing / (unfinanced capital outlay)	58	- 252,369		
Total	59	964,424		

		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		230,044	145,496
15		11,422	1,771
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	1,558,367	
Previous years' tax	17	100,932	
Penalties and interest	18	72,579	
Subtotal	19	1,731,878	
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	58,268	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	237	
- recoverable from general municipal revenues	25	74	
Transfers to tax sale and tax registration accounts	26	1,498	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	1,791,955	
Amounts added to the tax roll for collection purposes only	30	3,986	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900228	
Due date of last installment (YYYYMMDD)	33	19900430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900629	
Due date of last installment (YYYYMMDD)	36	19900928	
		\$	
Supplementary taxes levied with1994 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		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
Estimated to take place		1	2
		\$	\$
in 1992	58	-	-
in 1993	59	-	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	62	-	-
Total	63	-	-

					balance of fund		loans outstanding	
					1	2		
					\$	\$		
6. Ontario Home Renewal Plan trust fund at year end					82	156,554	55,682	
7. Analysis of direct water and sewer billings as at December 31								
Water					number of residential units	1990 billings residential units	all other properties	computer use only
					1	2	3	4
					\$	\$		
	In this municipality	39	-	-	-	-	-	
	In other municipalities (specify municipality)							
	--	40	-	-	-	-	-	
	--	41	-	-	-	-	-	
	--	42	-	-	-	-	-	
	--	43	-	-	-	-	-	
	--	64	-	-	-	-	-	
Sewer					number of residential units	1990 billings residential units	all other properties	computer use only
					1	2	3	4
					\$	\$		
	In this municipality	44	-	-	-	-	-	
	In other municipalities (specify municipality)							
	--	45	-	-	-	-	-	
	--	46	-	-	-	-	-	
	--	47	-	-	-	-	-	
	--	48	-	-	-	-	-	
	--	65	-	-	-	-	-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing							water	sewer
							1	2
					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								
name of joint boards					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
					1	2	3	4
					\$	\$	%	
	--	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, 1989					67	25,500	281,222	-
Approved in 1990					68	50,000	-	-
Financed in 1990					69	28,100	-	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1990					71	47,400	281,222	-
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1991	1992	1993	1994
					1	2	3	4
					\$	\$	\$	\$
73					1,042,000	1,095,000	1,151,000	1,210,000
								1995
								5
								\$
								1,262,000