

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38009

MUNICIPALITY OF: Euphemia Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Euphemia 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	975,864	127,279	631,777	216,808
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	975,864	127,279	631,777	216,808
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
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	-	-	-	-
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	55,973	-	-	55,973
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	251,936			251,936
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	19,440			19,440
Fees and service charges	32	154,985			154,985
Subtotal	33	426,361			426,361
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	15,472			15,472
Investment income - from own funds	39	2,061			2,061
- other	40	9,700			9,700
Sales of publications, equipment, etc	42	285			285
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,000			1,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	28,518	-	-	28,518
TOTAL REVENUE	51	1,486,716	127,279	631,777	727,660

For the year ended December 31, 1991.

Euphemia Tp

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[illegible]

For the year ended December 31, 1991.

Euphemia Tp

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Euphemia Tp

2LT - OP
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ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	305,015	4,385	170	107.630000	126.620000	32,829	555	22	-	-	-	33,406
Separate consolidated													
Total all school board taxation	0						538,997	77,072	12,374	3,334	-	-	631,777

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Euphemia 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	-	-	-	5,049
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,316
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,316
Transportation services					
Roadways	8	236,228	-	14,940	2,647
Winter Control	9	9,708	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	245,936	-	14,940	2,647
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	1,383
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,383
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	198
--	29	-	-	-	-
Subtotal	30	-	-	-	198
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	7,657
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	4,500	7,657
Planning and Development					
Planning and Development	41	-	-	-	1,700
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	1,596
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	130,439
--	46	-	-	-	-
Subtotal	47	-	-	-	133,735
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	251,936	-	19,440	154,985

Municipality

For the year ended December 31, 1991.

Euphemia Tp

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		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	68,686	-	38,742	-	85	-	107,513
Protection to Persons and Property								
Fire	2	-	-	24,045	2,500	2,989	-	29,534
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	2,509	-	2,509
Protective inspection and control	5	-	-	4,735	-	-	-	4,735
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	-	-	28,780	2,500	5,498	-	36,778
Transportation services								
Roadways	8	106,938	-	249,352	5,864	-	-	362,154
Winter Control	9	-	-	10,298	-	-	-	10,298
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	106,938	-	259,650	5,864	-	-	372,452
Environmental services								
Sanitary Sewer System	16	-	-	2,753	-	-	-	2,753
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	7,425	8,125	-	-	15,550
Garbage Disposal	20	-	-	13,150	-	-	-	13,150
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	23,328	8,125	-	-	31,453
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	2,200	-	2,200
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,175	7,835	-	-	9,010
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,175	7,835	2,200	-	11,210
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	532	-	532
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	532	-	532
Recreation and Cultural Services								
Parks and Recreation	37	3,300	-	12,638	1,486	2,050	-	19,474
Libraries	38	-	-	3,903	-	-	-	3,903
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	3,300	-	16,541	1,486	2,050	-	23,377
Planning and Development								
Planning and Development	41	-	-	100	-	-	-	100
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	2,206	-	2,206
Tile Drainage and Shoreline Assistance	45	-	153,626	-	-	-	-	153,626
--	46	-	-	-	-	-	-	-
Subtotal	47	-	153,626	100	-	2,206	-	155,932
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	178,924	153,626	368,316	25,810	12,571	-	739,247

1991 FINANCIAL INFORMATION RETURN		
Municipality		
Euphemia Tp		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,508
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	22,810
Reserves and Reserve Funds	3	1,442
Subtotal	4	24,252
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	17,300
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	17,300
Grants and Loan Forgiveness		
Ontario	20	135,992
Canada	21	-
Other Municipalities	22	26,142
Subtotal	23	162,134
Other Financing		
Prepaid Special Charges	24	14,586
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	14,586
Total Sources of Financing	33	218,272
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	200,684
Subtotal	36	200,684
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	17,300
Subtotal	40	17,300
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	217,984
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,220
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	1,220
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,220
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Euphemia Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	3,086
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,086
Transportation services					
Roadways	8	134,344	-	21,324	161,533
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	134,344	-	21,324	161,533
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	8,125
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	8,125
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,277
--	29	-	-	-	-
Subtotal	30	-	-	-	9,277
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	1,648	-	-	4,658
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	1,648	-	-	4,658
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	4,818	14,005
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	4,818	14,005
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	135,992	-	26,142	200,684

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Euphemia 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	275,606	
--		46	-	
	Subtotal	47	275,606	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	275,606	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphemia Tp

For the year ended December 31, 1991.

			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	275,606
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	275,606
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	275,606
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	275,606
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

Euphemia Tp

For the year ended December 31, 1991.

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. 1991 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	122,718	30,908				
- 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	122,718	30,908				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	91,619	22,528	-	-	-	-
1993	61	50,001	14,765	-	-	-	-
1994	62	40,679	10,732	-	-	-	-
1995	63	29,224	7,478	-	-	-	-
1996	64	24,364	5,140	-	-	-	-
1997-2001	65	39,719	7,386	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	275,606	68,029	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1 \$					
1992	72	-					
1993	73	-					
1994	74	-					
1995	75	-					
1996	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphemia Tp

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For the year ended December 31, 1991.

		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		126,606	675	127,281							
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	15	126,606	675	127,281	125,597	1,682	-	-	-	127,279	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	15	126,606	675	127,281	125,597	1,682	-	-	-	127,279	13

1991 FINANCIAL INFORMATION RETURN

Municipality

Euphemia Tp

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	- 37	292,819	1,750	-	294,569	288,687	5,936	-	-	294,623	17
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 35	36,942	-	-	36,942	36,906	262	-	-	37,168	191
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 55	264,710	1,584	-	266,294	261,302	5,055	-	-	266,357	8
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 134	33,541	-	-	33,541	33,406	223	-	-	33,629	- 46
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 261	628,012	3,334	-	631,346	620,301	11,476	-	-	631,777	170

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Euphemia Tp

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15

		1 \$
Balance at the beginning of the year	1	230,774
Revenues		
Contributions from revenue fund	2	3,000
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	570
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	3,570
Expenditures		
Transferred to capital fund	14	1,442
Transferred to revenue fund	15	1,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	2,442
Balance at the end of the year for:		
Reserves	23	226,374
Reserve Funds	24	5,528
Total	25	231,902
Analysed as follows:		
Working funds	26	-
Contingencies	27	167,374
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	52,000
Sick leave	31	-
Insurance	32	5,528
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	-
Vacation Pay - Council	52	5,000
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	231,902

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphemia Tp

11
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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	200,658	-
Accounts receivable			
Canada	2	7,315	
Ontario	3	51,451	
Region or county	4	164	
Other municipalities	5	525	
School Boards	6	810	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	12,301	business taxes
Taxes receivable			
Current year's levies	9	79,354	-
Previous year's levies	10	20,113	-
Prior year's levies	11	1,119	-
Penalties and interest	12	8,501	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	5,282	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	275,606	
Other long term assets	20	-	-
Total	21	663,199	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphemia Tp

11
16

For the year ended December 31, 1991.

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	2,969		
Ontario	27	2,300		
Region or county	28	-		
Other municipalities	29	8,706		
School Boards	30	-		
Trade accounts payable	31	84,433		
Other	32	-		
Other current liabilities	33	1,285		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	275,606		
- 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	231,902		
Accumulated net revenue (deficit)				
General revenue	42	- 4,785		
Special charges and special areas (specify)				
--	43	736		
--	44	-		
--	45	38,825		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	22,259		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	13		
School boards	57	170		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,220		
Total	59	663,199		

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									
1									
2									
\$									
\$									
2. Total expenditures during the year on:									
Wages and salaries	14	134,072	26,960						
Employee benefits	15	15,208	2,684						
1									
\$									
3. Reductions of tax roll during the year (lower tier municipalities only)									
Cash collections: Current year's tax	16	886,985							
Previous years' tax	17	67,469							
Penalties and interest	18	13,187							
Subtotal	19	967,641							
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	1,190							
- recoverable from general municipal revenues	25	354							
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	969,185							
Amounts added to the tax roll for collection purposes only	30	13,407							
Business taxes written off under subsection 495(1) of the Municipal Act	81	-							
1									
4. Tax due dates for 1991 (lower tier municipalities only)									
Interim billings: Number of installments	31	1							
Due date of first installment (YYYYMMDD)	32	19910327							
Due date of last installment (YYYYMMDD)	33	0							
Final billings: Number of installments	34	2							
Due date of first installment (YYYYMMDD)	35	19910815							
Due date of last installment (YYYYMMDD)	36	19911115							
		\$							
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						
1	2	3	4						
\$	\$	\$	\$						
Estimated to take place									
in 1992	58	-	-						
in 1993	59	-	-						
in 1994	60	-	-						
in 1995	61	-	-						
in 1996	62	-	-						
Total	63	-	-						

STATISTICAL DATA

For the year ended December 31, 1991.

				balance of fund		loans outstanding		
				1	2			
				\$	\$			
6. Ontario Home Renewal Plan trust fund at year end				82	112,136	66,183		
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1991 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	1991 billings residential units	all other properties	computer use only	
				1	2	3	4	
				\$	\$			
Sewer								
In this municipality				44	-	-		
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, 1991				67	170,400	6,598	-	176,998
Approved in 1991				68	-	-	-	-
Financed in 1991				69	17,300	-	-	17,300
No long term financing necessary				70	-	-	-	-
Approved but not financed as at December 31, 1991				71	153,100	6,598	-	159,698
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-	-
12. Forecast of total revenue fund expenditures								
				1992	1993	1994	1995	1996
				1	2	3	4	5
				\$	\$		\$	
73				776,200	815,000	855,800	898,600	943,500