

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42039

MUNICIPALITY OF: Euphrasia Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	1,849,666	201,587	1,101,292	546,787
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	1,849,666	201,587	1,101,292	546,787
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	16,390	-		16,390
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,978	-	-	1,978
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,680	-	-	1,680
Subtotal	18	20,048	-	-	20,048
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	53,626	-	-	53,626
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	305,575			305,575
Canada specific grants	30	300			300
Other municipalities - grants and fees	31	72,925			72,925
Fees and service charges	32	99,751			99,751
Subtotal	33	478,551			478,551
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	18,867	-	-	18,867
Fines	37	-			-
Penalties and interest on taxes	38	38,722			38,722
Investment income - from own funds	39	-			-
- other	40	14,071			14,071
Sales of publications, equipment, etc	42	667			667
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	72,327	-	-	72,327
TOTAL REVENUE	51	2,474,218	201,587	1,101,292	1,171,339

For the year ended December 31, 1991.

Euphrasia Tp

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I. Own purposes

[illegible]

For the year ended December 31, 1991.

Euphrasia Tp

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Municipality

2LT - OP

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III. School board purposes

[illegible][illegible][illegible][illegible]

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	1,220,732	272,859	81,850	12.435000	14.629000	15,180	3,992	1,197	-	-	-	20,369
Separate consolidated													
Total all school board taxation	0						962,345	105,834	24,091	9,022	-	-	1,101,292

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

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	-	-	-	4,836
Protection to Persons and Property					
Fire	2	-	-	67,935	2,518
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,740	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	3,740	-	67,935	2,518
Transportation services					
Roadways	8	186,937	-	-	6,850
Winter Control	9	102,096	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	289,033	-	-	6,850
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	4,790	-
Subtotal	23	-	-	4,790	-
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	300	200	65,890
Libraries	38	6,802	-	-	69
Other Cultural	39	-	-	-	-
Subtotal	40	12,802	300	200	65,959
Planning and Development					
Planning and Development	41	-	-	-	8,800
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	10,788
--	46	-	-	-	-
Subtotal	47	-	-	-	19,588
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	305,575	300	72,925	99,751

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

Euphrasia 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	116,813	-	94,311	11,421	-	-	222,545
Protection to Persons and Property								
Fire	2	62,694	-	44,549	61,772	-	-	169,015
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	11,296	-	11,296
Protective inspection and control	5	7,031	-	10,064	-	-	-	17,095
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	69,725	-	54,613	61,772	11,296	-	197,406
Transportation services								
Roadways	8	153,992	-	137,881	44,330	-	-	336,203
Winter Control	9	43,088	-	105,566	-	-	-	148,654
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	2,343	-	-	-	2,343
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	197,080	-	245,790	44,330	-	-	487,200
Environmental services								
Sanitary Sewer System	16	-	8,787	-	-	-	-	8,787
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	31,239	-	24,977	4,212	-	-	60,428
Garbage Collection	19	-	-	15,277	-	-	-	15,277
Garbage Disposal	20	1,335	-	83,866	12	-	-	85,213
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	32,574	8,787	124,120	4,224	-	-	169,705
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	425	-	425
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	32	-	150	-	182
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	32	-	575	-	607
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	23,645	-	50,885	27,631	50	-	102,211
Libraries	38	2,435	-	7,876	-	-	-	10,311
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	26,080	-	58,761	27,631	50	-	112,522
Planning and Development								
Planning and Development	41	-	-	414	-	-	-	414
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	200	-	650	-	850
Tile Drainage and Shoreline Assistance	45	-	10,788	-	-	-	-	10,788
--	46	-	-	-	-	-	-	-
Subtotal	47	-	10,788	614	-	650	-	12,052
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	442,272	19,575	578,241	149,378	12,571	-	1,202,037

1991 FINANCIAL INFORMATION RETURN		
Municipality		
Euphrasia 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	252,369
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	140,256
Reserves and Reserve Funds	3	-
Subtotal	4	140,256
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	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	206,000
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	206,000
Grants and Loan Forgiveness		
Ontario	20	376,140
Canada	21	-
Other Municipalities	22	42,712
Subtotal	23	418,852
Other Financing		
Prepaid Special Charges	24	88,694
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	1,228
Donations	28	3,333
--	30	-
--	31	-
Subtotal	32	93,255
Total Sources of Financing	33	858,363
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	655,909
Subtotal	36	655,909
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	655,909
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	49,915
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	14,889
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	64,804
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	49,915
* - 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

Euphrasia Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	11,421
Protection to Persons and Property					
Fire	2	-	-	37,962	130,612
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	37,962	130,612
Transportation services					
Roadways	8	172,250	-	-	211,582
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	172,250	-	-	211,582
Environmental services					
Sanitary Sewer System	16	14,099	-	-	36,197
Storm Sewer System	17	-	-	-	-
Waterworks System	18	178,819	-	-	218,682
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	710	-	-	1,439
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	193,628	-	-	256,318
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	10,262	-	4,750	45,976
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	10,262	-	4,750	45,976
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	376,140	-	42,712	655,909

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

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	204,315	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	204,315	
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	47,720	
--		46	-	
	Subtotal	47	47,720	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	252,035	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphrasia 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	47,720	
: To Canada and agencies	2	-	
: To other	3	204,315	
	4	252,035	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	252,035	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	47,720	
Long term bank loans	18	204,315	
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	-	
	45	-	Total

Municipality

Euphrasia 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	1,685	7,102				
- benefitting landowners	52	6,454	4,334				
- 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	8,139	11,436				
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	10,062	25,656	-	-	-	-
1993	61	11,000	25,717	-	-	-	-
1994	62	11,228	24,684	-	-	-	-
1995	63	8,751	23,620	-	-	-	-
1996	64	9,616	22,751	-	-	-	-
1997-2001	65	53,891	101,041	-	-	-	-
2002 onwards	79	147,487	160,518	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	252,035	383,987	-	-	-	-
* 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

Euphrasia Tp

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		199,923	1,652	201,575							
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	12	199,923	1,652	201,575	197,118	4,469	-	-	-	201,587	24
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	12	199,923	1,652	201,575	197,118	4,469	-	-	-	201,587	24

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia Tp

9LT
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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	- 42	569,469	4,934	-	574,403	560,176	14,272	-	-	574,448	3
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 92	30,611	-	-	30,611	30,531	172	-	-	30,703	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 147	471,696	4,088	-	475,784	464,121	11,513	-	-	475,634	- 3
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 49	20,458	-	-	20,458	20,369	138	-	-	20,507	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 36	1,092,234	9,022	-	1,101,256	1,075,197	26,095	-	-	1,101,292	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Euphrasia Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	336,504	
Revenues			
Contributions from revenue fund	2	9,122	
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	202	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	9,324
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	341,871	
Reserve Funds	24	3,957	
	Total	25	345,828
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	-	
- library	65	-	
- other cultural	66	10,000	
- water	38	10,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	81,871	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	481	
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	3,476	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	345,828

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphrasia Tp

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	114,499	-
Accounts receivable			
Canada	2	14,655	
Ontario	3	241,107	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	13	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	11,278	business taxes
Taxes receivable			
Current year's levies	9	135,431	602
Previous year's levies	10	64,221	-
Prior year's levies	11	45,859	-
Penalties and interest	12	52,877	37
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	252,035	for tax sale / tax
			registration
Other long term assets	20	80,753	80,753
	21	1,008,228	
	Total		

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphrasia Tp

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	260,101		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	384		
Ontario	27	-		
Region or county	28	1,566		
Other municipalities	29	-		
School Boards	30	8,547		
Trade accounts payable	31	166,589		
Other	32	5,968		
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	204,315		
- benefitting landowners	36	47,720		
- 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	345,828		
Accumulated net revenue (deficit)				
General revenue	42	- 18,158		
Special charges and special areas (specify)				
--	43	6,184		
--	44	- 1,642		
--	45	- 6,104		
--	46	3,424		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	5,096		
Cemetaries	50	175		
Recreation, community centres and arenas	51	28,921		
--	52	1,568		
--	53	- 2,363		
--	54	-		
--	55	-		
Region or county	56	24		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 49,915		
Total	59	1,008,228		

1991 FINANCIAL INFORMATION RETURN

Municipality

Euphrasia Tp

STATISTICAL DATA

For the year ended December 31, 1991.

1											
1. Number of continuous full time employees as at December 31											
Administration12											
Non-line Department Support Staff2-											
Fire3-											
Police4-											
Transit5-											
Public Works66											
Health Services7-											
Homes for the Aged8-											
Other Social Services9-											
Parks and Recreation10-											
Libraries11-											
Planning12-											
Total138											

continuous full time employees December 31											
other											
12											
14249,342177,879											
1512,4952,556											

1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax161,720,782											
Previous years' tax1795,860											
Penalties and interest1829,558											
Subtotal191,846,200											
20-											
Discounts allowed											
Tax adjustments under section 362 and 363 of the Municipal Act											
- amounts added to the roll (negative)22-											
- amounts written off23-											
Tax adjustments under sections 465, 495 and 496 of the Municipal Act											
- recoverable from upper tier and school boards											
24577											
- recoverable from general municipal revenues25223											
Transfers to tax sale and tax registration accounts261,586											
The Municipal Elderly Residents' Assistance Act - reductions27-											
- refunds28-											
Other (specify)80-											
Total reductions291,848,586											
Amounts added to the tax roll for collection purposes only308,936											
Business taxes written off under subsection 495(1) of the Municipal Act81-											

1											
4. Tax due dates for 1991 (lower tier municipalities only)											
Interim billings: Number of installments312											
Due date of first installment (YYYYMMDD)3219910228											
Due date of last installment (YYYYMMDD)3319910430											
Final billings: Number of installments342											
Due date of first installment (YYYYMMDD)3519910628											
Due date of last installment (YYYYMMDD)3619910930											
\$											
Supplementary taxes levied with1994 due date37-											

5. Projected capital expenditures and long term financing requirements as at December 31											
long term financing requirements											
gross expendituresapproved by the O.M.B. or Concilsubmitted but not yet approved by O.M.B. or Councilforecast not yet submitted to the O.M.B or Council											
1\$2\$3\$4\$											
Estimated to take place											
in 199258--											
in 199359--											
in 199460--											
in 199561--											
in 199662--											
Total63--											

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		164,199						
							43,045						
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		47,400		281,222		-		
Approved in 1991					68		-		-		-		
Financed in 1991					69		-		206,000		-		
No long term financing necessary					70		-		-		-		
Approved but not financed as at December 31, 1991					71		47,400		75,222		-		
Applications submitted but not approved as at Decemeber 31, 1991					72		-		-		-		
12. Forecast of total revenue fund expenditures													
					1992		1993		1994		1995		
					1		2		3		4		
					\$		\$		\$		\$		
73					1,095,000		1,151,000		1,210,000		1,272,000		
											1,337,000		