

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42039

MUNICIPALITY OF: Euphrasia Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	2,145,378	234,545	1,317,946	592,887
Direct water billings on ratepayers					
-- own municipality	2	7,020	-		7,020
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,152,398	234,545	1,317,946	599,907
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	17,030	-		17,030
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	2,228	-	-	2,228
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,680	-	-	1,680
Subtotal	18	20,938	-	-	20,938
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	54,162	-	-	54,162
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	368,401			368,401
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	102,664			102,664
Fees and service charges	32	109,235			109,235
Subtotal	33	580,300			580,300
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	18,325	-	-	18,325
Fines	37	-			-
Penalties and interest on taxes	38	44,610			44,610
Investment income - from own funds	39	-			-
- other	40	10,609			10,609
Sales of publications, equipment, etc	42	4,907			4,907
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	78,451	-	-	78,451
TOTAL REVENUE	51	2,886,249	234,545	1,317,946	1,333,758

For the year ended December 31, 1992.

Euphrasia Tp

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I. Own purposes

[illegible]

For the year ended December 31, 1992.

Euphrasia Tp

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

Euphrasia Tp

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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	1,392,996	300,413	90,115	11.455000	13.477000	15,957	4,049	1,214	337	-	-	21,557
Separate consolidated													
Total all school board taxation	0						1,147,702	125,385	30,076	14,295	375	113	1,317,946

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	-	-	-	4,253
Protection to Persons and Property					
Fire	2	-	-	97,507	1,808
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,112	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	4,112	-	97,507	1,808
Transportation services					
Roadways	8	260,719	-	-	3,353
Winter Control	9	90,700	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	351,419	-	-	3,353
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	5,057	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	5,057	-
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	-	100	71,602
Libraries	38	6,870	-	-	30
Other Cultural	39	-	-	-	-
Subtotal	40	12,870	-	100	71,632
Planning and Development					
Planning and Development	41	-	-	-	5,300
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	22,889
--	46	-	-	-	-
Subtotal	47	-	-	-	28,189
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	368,401	-	102,664	109,235

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	114,666	-	95,595	1,677	-	-	211,938
Protection to Persons and Property								
Fire	2	60,550	-	54,776	43,744	-	-	159,070
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	11,412	-	11,412
Protective inspection and control	5	6,662	-	9,959	-	-	-	16,621
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	67,212	-	64,735	43,744	11,412	-	187,103
Transportation services								
Roadways	8	147,355	-	239,776	48,146	-	-	435,277
Winter Control	9	48,300	-	88,687	-	-	-	136,987
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	951	-	-	-	951
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	195,655	-	329,414	48,146	-	-	573,215
Environmental services								
Sanitary Sewer System	16	-	26,362	-	-	-	-	26,362
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	29,918	-	30,165	-	-	-	60,083
Garbage Collection	19	-	-	17,133	-	-	-	17,133
Garbage Disposal	20	949	-	86,760	-	-	-	87,709
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	30,867	26,362	134,058	-	-	-	191,287
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	1,156	-	-	-	1,156
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	649	-	-	-	649
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,805	-	-	-	1,805
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	24,498	-	56,662	12,111	-	-	93,271
Libraries	38	3,225	-	6,569	-	-	-	9,794
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	27,723	-	63,231	12,111	-	-	103,065
Planning and Development								
Planning and Development	41	-	-	348	-	-	-	348
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	113	-	679	-	792
Tile Drainage and Shoreline Assistance	45	-	22,889	-	-	-	-	22,889
--	46	-	-	-	-	-	-	-
Subtotal	47	-	22,889	461	-	679	-	24,029
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	436,123	49,251	689,299	105,678	12,091	-	1,292,442

1992 FINANCIAL INFORMATION RETURN		
Municipality		
Euphrasia Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1992.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	49,915
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	55,545
Reserves and Reserve Funds	3	30,000
Subtotal	4	85,545
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	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	261,275
Canada	21	-
Other Municipalities	22	-
Subtotal	23	261,275
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	1,407
Donations	28	25,435
--	30	-
--	31	-
Subtotal	32	26,842
Total Sources of Financing	33	373,662
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	392,327
Subtotal	36	392,327
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	392,327
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	68,580
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	25,680
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	94,260
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	68,580
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	1,677
Protection to Persons and Property					
Fire	2	-	-	-	13,744
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	13,744
Transportation services					
Roadways	8	131,100	-	-	167,341
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	131,100	-	-	167,341
Environmental services					
Sanitary Sewer System	16	4,655	-	-	11,123
Storm Sewer System	17	-	-	-	-
Waterworks System	18	95,429	-	-	93,766
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	100,084	-	-	104,889
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	30,091	-	-	104,676
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	30,091	-	-	104,676
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	261,275	-	-	392,327

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

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	201,284	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	201,284	
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	28,306	
--		46	-	
	Subtotal	47	28,306	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	229,590	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphrasia Tp

For the year ended December 31, 1992.

		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	28,306	
: To Canada and agencies	2	-	
: To other	3	201,284	
	4	229,590	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	229,590	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	28,306	
Long term bank loans	18	201,284	
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		

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphrasia Tp

For the year ended December 31, 1992.

6. Ministry of the Environment Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1992 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-	-	-
- special are rates and special charges	51	3,031	23,331		
- benefitting landowners	52	19,414	3,475		
- 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	22,445	26,806		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1993	60	7,512	24,667	-	-
1994	61	8,265	23,922	-	-
1995	62	8,052	23,094	-	-
1996	63	8,885	22,260	-	-
1997	64	9,806	21,339	-	-
1998-2002	65	54,533	89,840	-	-
2003 onwards	79	132,537	63,601	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	229,590	268,723	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72	-			
1994	73	-			
1995	74	-			
1996	75	-			
1997	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia Tp

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For the year ended December 31, 1992.

		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		234,585	2,653	237,238							
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	24	234,585	2,653	237,238	229,821	4,724	-	-	-	234,545	- 2,669
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	24	234,585	2,653	237,238	229,821	4,724	-	-	-	234,545	- 2,669

1992 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, 1992.

		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	3	692,343	7,694	-	700,037	686,182	13,842	-	-	700,024	- 10
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	36,630	578	-	37,208	36,940	268	-	-	37,208	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	3	552,759	6,174	-	558,933	547,467	11,468	-	-	558,935	- 1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	21,441	337	-	21,778	21,557	222	-	-	21,779	1
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,303,173	14,783	-	1,317,956	1,292,146	25,800	-	-	1,317,946	- 10

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Euphrasia Tp

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	345,828
Revenues		
Contributions from revenue fund	2	50,133
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	100
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	50,233
Expenditures		
Transferred to capital fund	14	30,000
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	30,000
Balance at the end of the year for:		
Reserves	23	350,099
Reserve Funds	24	15,962
Total	25	366,061
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	90,099
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	493
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	3,564
Waste Site	53	11,905
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	366,061

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphrasia Tp

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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	196,869	-
Accounts receivable			
Canada	2	18,685	
Ontario	3	180,772	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	13,024	business taxes
Taxes receivable			
Current year's levies	9	127,442	1,710
Previous year's levies	10	40,563	545
Prior year's levies	11	27,850	-
Penalties and interest	12	26,103	225
Less allowance for uncollectables (negative)	13	- 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	229,590	for tax sale / tax registration
Other long term assets	20	114,252	102,347
	21	970,650	
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphrasia Tp

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	112,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	632		
Region or county	28	3,043		
Other municipalities	29	9,390		
School Boards	30	17,709		
Trade accounts payable	31	165,093		
Other	32	79,974		
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	201,284		
- user rates (consolidated entities)	37	28,306		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	366,061		
Accumulated net revenue (deficit)				
General revenue	42	21,566		
Special charges and special areas (specify)				
--	43	6,184		
--	44	- 12		
--	45	- 4,882		
--	46	1,627		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	4,730		
Cemetaries	50	61		
Recreation, community centres and arenas	51	23,186		
--	52	2,421		
--	53	3,536		
--	54	-		
--	55	-		
Region or county	56	- 2,669		
School boards	57	- 10		
Unexpended capital financing / (unfinanced capital outlay)	58	- 68,580		
Total	59	970,650		

		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	245,902	112,910		
Employee benefits	15	69,673	7,638		

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	2,024,793			
Previous years' tax	17	147,395			
Penalties and interest	18	36,538			
Subtotal	19	2,208,726			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22	-			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards	24	3,332			
- recoverable from general municipal revenues	25	1,258			
Transfers to tax sale and tax registration accounts	26	63,620			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	2,276,936			
Amounts added to the tax roll for collection purposes only	30	10,518			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19920228	
Due date of last installment (YYYYMMDD)	33	19920430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19920715	
Due date of last installment (YYYYMMDD)	36	19920930	
		\$	
Supplementary taxes levied with1994 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 1993	58	-	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
Total	63	-	-	-	-

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	171,021		27,748	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1992 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	7,020	
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1992 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	-	-	-
		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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1991 Approved in 1992 Financed in 1992 No long term financing necessary Approved but not financed as at December 31, 1992 Applications submitted but not approved as at Decemeber 31, 1992		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	47,400	75,222	-	122,622
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	47,400	75,222	-	122,622
	72	-	-	-	-
	12. Forecast of total revenue fund expenditures				
		1993	1994	1995	1996
		1	2	3	4
		\$	\$	\$	\$
	73	1,357,000	1,424,800	1,496,000	1,570,800
					1,649,300