

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38009

MUNICIPALITY OF: Euphemia Tp

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

Municipality

Euphemia Tp

13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	976,032	153,057	583,041	239,934
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	976,032	153,057	583,041	239,934
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	49,701	-	-	49,701
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	298,150			298,150
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	4,500			4,500
Fees and service charges	32	83,717			83,717
Subtotal	33	386,367			386,367
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	20,927			20,927
Investment income - from own funds	39	-			-
- other	40	5,933			5,933
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

For the year ended December 31, 1993.

Euphemia Tp

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[illegible]

For the year ended December 31, 1993.

Euphemia Tp

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

Euphemia Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

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	433,329	12,018	90	65.230000	76.740000	28,266	922	7	157	-	-	29,352
Separate consolidated													
Total all school board taxation	0						488,939	79,641	13,754	707	-	-	583,041

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	-	-	-	788
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,630
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,630
Transportation services					
Roadways	8	283,905	-	-	2,338
Winter Control	9	9,245	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	293,150	-	-	2,338
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	317
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	317
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,519
--	29	-	-	-	-
Subtotal	30	-	-	-	3,519
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	5,000	-	4,500	8,381
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	5,000	-	4,500	8,381
Planning and Development					
Planning and Development	41	-	-	-	7
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	64,737
--	46	-	-	-	-
Subtotal	47	-	-	-	64,744
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	298,150	-	4,500	83,717

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality
Euphemia 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	74,321	-	32,063	-	112	-	106,496
Protection to Persons and Property								
Fire	2	-	-	25,128	8,568	-	-	33,696
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	199	6,007	-	6,206
Protective inspection and control	5	-	-	5,419	-	-	-	5,419
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	-	-	30,547	8,767	6,007	-	45,321
Transportation services								
Roadways	8	114,286	-	238,401	19,397	-	-	372,084
Winter Control	9	-	-	11,352	-	-	-	11,352
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	114,286	-	249,753	19,397	-	-	383,436
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	25,000	-	-	25,000
Garbage Collection	19	-	-	4,582	388	-	-	4,970
Garbage Disposal	20	-	-	13,824	-	-	-	13,824
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	18,406	25,388	-	-	43,794
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	1,500	-	1,500
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,220	-	-	-	1,220
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,220	-	1,500	-	2,720
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	330	-	330
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	330	-	330
Recreation and Cultural Services								
Parks and Recreation	37	4,356	-	14,321	2,645	3,257	-	24,579
Libraries	38	-	-	3,620	-	-	-	3,620
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	4,356	-	17,941	2,645	3,257	-	28,199
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	125	-	125
Tile Drainage and Shoreline Assistance	45	-	65,383	-	-	-	-	65,383
--	46	-	-	-	-	-	-	-
Subtotal	47	-	65,383	-	-	125	-	65,508
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	192,963	65,383	349,930	56,197	11,331	-	675,804

For the year ended December 31, 1993.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,930
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	47,152
Reserves and Reserve Funds	3	199
Subtotal	4	47,351
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	25,900
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	25,900
Grants and Loan Forgiveness		
Ontario	20	79,058
Canada	21	-
Other Municipalities	22	3,225
Subtotal	23	82,283
Other Financing		
Prepaid Special Charges	24	7,860
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	7,860
Total Sources of Financing	33	163,394
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	157,664
Subtotal	36	157,664
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	25,900
Subtotal	40	25,900
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	183,564
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	24,100
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	24,100
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	24,100
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	1,568
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,568
Transportation services					
Roadways	8	78,767	-	-	98,164
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	78,767	-	-	98,164
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	43,182
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	388
Subtotal	23	-	-	-	43,570
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	-	-	-	799
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	799
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	291	-	3,225	13,563
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	291	-	3,225	13,563
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	79,058	-	3,225	157,664

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Euphemia Tp

			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
Protective inspection and control	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	163,928	
--		46	-	
	Subtotal	47	163,928	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	163,928	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphemia Tp

For the year ended December 31, 1993.

			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	163,928
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	163,928
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	163,928
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	163,928
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphemia Tp

For the year ended December 31, 1993.

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. 1993 Debt Charges						
			principal	interest		
			1	2		
			\$	\$		
Recovered from the consolidated revenue fund		50	-	-		
- general tax rates *		51	-	-		
- special are rates and special charges		52	50,159	15,224		
- benefitting landowners		53	-	-		
- user rates (consolidated entities)		54	-	-		
Recovered from reserve funds		55	-	-		
Recovered from unconsolidated entities		57	-	-		
- hydro		56	-	-		
- gas and telephone		58	-	-		
--		59	-	-		
--		59	-	-		
--		78	50,159	15,224		
Total		78	50,159	15,224		
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
			\$	\$	\$	\$
1994			42,779	13,117	-	-
1995			31,492	9,695	-	-
1996			26,814	7,176	-	-
1997			18,553	5,004	-	-
1998			10,683	3,546	-	-
1999-2003			33,607	6,490	-	-
2004 onwards			-	-	-	-
interest to be earned on sinking funds *	69		-	-	-	-
Downtown revitalization program	70		-	-	-	-
Total	71		163,928	45,028	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
1994		72			-	
1995		73			29,414	
1996		74			32,121	
1997		75			35,077	
1998		76			38,305	
Total		77			134,917	
10. Other notes (attach supporting schedules as required)						

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphemia Tp

For the year ended December 31, 1993.

		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		152,882	186	153,068							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water 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	9	152,882	186	153,068	150,237	2,820	-	-	-	153,057	- 2
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	9	152,882	186	153,068	150,237	2,820	-	-	-	153,057	- 2

1993 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	2	282,398	197	-	282,595	276,977	5,626	-	-	282,603	10
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)	40	192	35,652	189	-	35,841	35,310	531	-	-	35,841	192
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)	50	8	234,646	164	-	234,810	230,243	4,574	-	-	234,817	1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)	70	46	29,623	157	-	29,780	29,352	428	-	-	29,780	46
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	140	582,319	707	-	583,026	571,882	11,159	-	-	583,041	155

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Euphemia Tp

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For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	227,385	
Revenues			
Contributions from revenue fund	2	9,045	
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	405	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	9,450	
Expenditures			
Transferred to capital fund	14	199	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	199	
Balance at the end of the year for:			
Reserves	23	230,220	
Reserve Funds	24	6,416	
Total	25	236,636	
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	59,000	
Sick leave	31	-	
Insurance	32	6,416	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	3,846	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Development Charges Act	68	-	
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	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57	-	
Total	58	236,636	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphemia Tp

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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	182,621	-
	Accounts receivable		
	Canada	27,291	
	Ontario	396,400	
	Region or county	4-	
	Other municipalities	5-	
	School boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	811,594	business taxes
	Taxes receivable		
	Current year's levies	992,404	10,215
	Previous year's levies	1038,966	6,445
	Prior year's levies	115,969	-
	Penalties and interest	1214,161	1,786
	Less allowance for uncollectables (negative)	13-	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	175,154	
	Other current assets	18-	portion of line 20
	Capital outlay to be recovered in future years	19163,928	for tax sale / tax registration
	Other long term assets	20-	-
	Total	21518,488	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphemia Tp

For the year ended December 31, 1993.

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	3,375		
Ontario	27	1,397		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	87,883		
Other	32	744		
Other current liabilities	33	740		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	163,928		
- 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	236,636		
Accumulated net revenue (deficit)				
General revenue	42	13,642		
Special charges and special areas (specify)				
--	43	4,763		
--	44	-		
--	45	12,322		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	17,005		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 2		
School boards	57	155		
Unexpended capital financing / (unfinanced capital outlay)	58	- 24,100		
Total	59	518,488		

		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	3	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	-	
Total	13	5	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1	2
		\$	\$
Wages and salaries	14	144,143	29,523
Employee benefits	15	16,016	3,281
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	882,048	
Previous years' tax	17	54,554	
Penalties and interest	18	17,685	
Subtotal	19	954,287	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24		
- recoverable from upper tier and school boards		-	
- recoverable from general municipal revenues	25	1,433	
Transfers to tax sale and tax registration accounts	26	147	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	955,867	
Amounts added to the tax roll for collection purposes only	30	8,743	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1993 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19930322	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19930815	
Due date of last installment (YYYYMMDD)	36	19931115	
		\$	
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 1994	58	1,007,945	254,000
in 1995	59	-	-
in 1996	60	-	-
in 1997	61	-	-
in 1998	62	-	-
Total	63	1,007,945	254,000

STATISTICAL DATA

For the year ended December 31, 1993.

		balance of fund		loans outstanding		
		1	2			
		\$	\$			
6. Ontario Home Renewal Plan trust fund at year end	82	113,988	50,012			
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1993 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	1993 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	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
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, 1992 Approved in 1993 Financed in 1993 No long term financing necessary Approved but not financed as at December 31, 1993 Applications submitted but not approved as at Decemeber 31, 1993		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	148,900	6,598	-	155,498	
	68	-	-	-	-	
	69	25,900	-	-	25,900	
	70	-	-	-	-	
	71	123,000	6,598	-	129,598	
		72	-	-	254,000	
			-	254,000	254,000	
12. Forecast of total revenue fund expenditures						
		1994	1995	1996	1997	1998
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	700,000	720,000	730,000	750,000	800,000