

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42039

MUNICIPALITY OF: Euphrasia Tp

For the year ended December 31, 1993.

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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	2,211,015	244,794	1,303,080	663,141
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	2,211,015	244,794	1,303,080	663,141
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	18,167	-		18,167
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	1,827	-	-	1,827
Subtotal	18	22,222	-	-	22,222
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	42,586	-	-	42,586
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	352,268			352,268
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	106,135			106,135
Fees and service charges	32	86,248			86,248
Subtotal	33	544,651			544,651
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	14,696	-	-	14,696
Fines	37	-			-
Penalties and interest on taxes	38	40,667			40,667
Investment income - from own funds	39	-			-
- other	40	8,093			8,093
Sales of publications, equipment, etc	42	5,540			5,540
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,000			1,000

For the year ended December 31, 1993.

Euphrasia Tp

II. Upper tier purposes

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	1,499,938	300,464	90,130	10.164000	11.958000	15,245	3,593	1,078	1,071	7	2	20,996
Separate consolidated													
Total all school board taxation	0						1,129,989	125,420	29,264	17,522	399	486	1,303,080

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

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	-	-	-	4,233
Protection to Persons and Property					
Fire	2	-	-	101,058	1,465
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	495	-	-	1,236
Emergency measures	6	-	-	-	-
Subtotal	7	495	-	101,058	2,701
Transportation services					
Roadways	8	257,913	-	-	1,226
Winter Control	9	81,300	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	339,213	-	-	1,226
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	5,077	-
Garbage Disposal	20	690	-	-	336
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	690	-	5,077	336
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	5,000	-	-	68,999
Libraries	38	6,870	-	-	77
Other Cultural	39	-	-	-	-
Subtotal	40	11,870	-	-	69,076
Planning and Development					
Planning and Development	41	-	-	-	2,850
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	5,826
--	46	-	-	-	-
Subtotal	47	-	-	-	8,676
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	352,268	-	106,135	86,248

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

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	104,264	-	56,234	34,934	-	-	195,432
Protection to Persons and Property								
Fire	2	62,820	-	50,565	59,958	-	-	173,343
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	11,270	-	11,270
Protective inspection and control	5	8,913	-	6,817	-	-	-	15,730
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	71,733	-	57,382	59,958	11,270	-	200,343
Transportation services								
Roadways	8	157,327	-	245,652	36,167	-	-	439,146
Winter Control	9	35,448	-	89,216	-	-	-	124,664
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	912	-	-	-	912
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	192,775	-	335,780	36,167	-	-	564,722
Environmental services								
Sanitary Sewer System	16	-	26,362	-	-	-	-	26,362
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	34,583	-	27,384	5,000	-	-	66,967
Garbage Collection	19	-	-	16,923	-	-	-	16,923
Garbage Disposal	20	986	-	92,715	-	-	-	93,701
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	35,569	26,362	137,022	5,000	-	-	203,953
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	1,427	-	-	-	1,427
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	347	-	-	-	347
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,774	-	-	-	1,774
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	23,654	-	55,394	32,739	-	-	111,787
Libraries	38	4,057	-	5,501	-	-	-	9,558
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	27,711	-	60,895	32,739	-	-	121,345
Planning and Development								
Planning and Development	41	-	-	2,385	-	-	-	2,385
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	682	-	682
Tile Drainage and Shoreline Assistance	45	-	5,826	-	-	-	-	5,826
--	46	-	-	-	-	-	-	-
Subtotal	47	-	5,826	2,385	-	682	-	8,893
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	432,052	32,188	651,472	168,798	11,952	-	1,296,462

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	68,580	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	75,689	
Reserves and Reserve Funds	3	-	
Subtotal	4	75,689	
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	239,805	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	239,805	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	992	
Donations	28	1,203	
--	30	-	
--	31	-	
Subtotal	32	2,195	
Total Sources of Financing	33	317,689	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	346,655	
Subtotal	36	346,655	
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	346,655	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	97,546	
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	97,546	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	97,546	
* - 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

Euphrasia Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,934
Protection to Persons and Property					
Fire	2	-	-	-	15,039
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	15,039
Transportation services					
Roadways	8	117,300	-	-	153,277
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	117,300	-	-	153,277
Environmental services					
Sanitary Sewer System	16	-	-	-	914
Storm Sewer System	17	-	-	-	-
Waterworks System	18	122,505	-	-	166,708
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	122,505	-	-	167,622
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	-	-	-	8,783
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	8,783
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	239,805	-	-	346,655

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
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	197,883	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	197,883	
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	24,744	
--		46	-	
	Subtotal	47	24,744	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	222,627	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Euphrasia 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	24,744
: To Canada and agencies			2	-
: To other			3	197,883
	Subtotal		4	222,627
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	222,627
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	24,744
Long term bank loans			18	197,833
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

Municipality

Euphrasia Tp

For the year ended December 31, 1993.

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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								
- general tax rates *	50	-	-	-				
- special are rates and special charges	51	3,400	22,962	22,962				
- benefitting landowners	52	3,562	2,264	2,264				
- 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	6,962	25,226	25,226				
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	
		\$	\$	\$	\$	\$	\$	
1994		8,200	23,987	-	-	-	-	
1995		7,979	23,166	-	-	-	-	
1996		8,804	22,342	-	-	-	-	
1997		9,715	21,430	-	-	-	-	
1998		10,131	20,419	-	-	-	-	
1999-2003		55,663	84,522	-	-	-	-	
2004 onwards		122,135	51,135	-	-	-	-	
interest to be earned on sinking funds *	69	-	-	-	-	-	-	
Downtown revitalization program	70	-	-	-	-	-	-	
Total	71	222,627	247,001	-	-	-	-	
* 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	-
1996							74	-
1997							75	-
1998							76	-
		Total					77	-
10. Other notes (attach supporting schedules as required)								

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia 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		238,624	3,482	242,106							
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	- 2,669	238,624	3,482	242,106	239,770	5,024	-	-	-	244,794	19
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 2,669	238,624	3,482	242,106	239,770	5,024	-	-	-	244,794	19

1993 FINANCIAL INFORMATION RETURN

Municipality

Euphrasia Tp

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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	10	651,127	8,024	-	659,151	643,811	15,424	-	-	659,235	74
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	44,107	2,369	-	46,476	46,035	441	-	-	46,476	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1	568,994	6,934	-	575,928	563,717	12,304	-	-	576,021	92
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1	20,266	1,081	-	21,347	20,996	352	-	-	21,348	2
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	10	1,284,494	18,408	-	1,302,902	1,274,559	28,521	-	-	1,303,080	168

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Euphrasia Tp

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For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	366,061
Revenues		
Contributions from revenue fund	2	93,109
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	605
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	93,714
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	1,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	1,000
Balance at the end of the year for:		
Reserves	23	442,018
Reserve Funds	24	16,757
Total	25	458,775
Analysed as follows:		
Working funds	26	273,000
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	9,000
- water	38	15,000
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	145,018
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	500
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	3,609
Waste Site	53	12,648
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	458,775

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphrasia 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	1	162,832	-
Accounts receivable			
Canada	2	6,932	
Ontario	3	192,363	
Region or county	4	-	
Other municipalities	5	-	
School boards	6	13	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	12,887	business taxes
Taxes receivable			
Current year's levies	9	120,238	3,073
Previous year's levies	10	42,471	1,710
Prior year's levies	11	23,765	545
Penalties and interest	12	26,190	724
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 for tax sale / tax registration
Capital outlay to be recovered in future years	19	222,627	
Other long term assets	20	114,995	102,347
	21	920,813	
Total			

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Euphrasia Tp

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	48,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	663		
Ontario	27	333		
Region or county	28	9		
Other municipalities	29	-		
School Boards	30	8,534		
Trade accounts payable	31	99,451		
Other	32	75,229		
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	197,883		
- user rates (consolidated entities)	37	24,744		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	458,775		
Accumulated net revenue (deficit)				
General revenue	42	69,707		
Special charges and special areas (specify)				
--	43	6,184		
--	44	1		
--	45	- 4,882		
--	46	8,315		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	5,110		
Cemetaries	50	99		
Recreation, community centres and arenas	51	16,968		
--	52	3,049		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	19		
School boards	57	168		
Unexpended capital financing / (unfinanced capital outlay)	58	- 97,546		
Total	59	920,813		

Municipality

Euphrasia Tp

For the year ended December 31, 1993.

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1. Number of continuous full time employees as at December 31		1			
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	259,343	124,251		
Employee benefits	15	43,672	4,786		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	2,171,969			
Previous years' tax	17	129,619			
Penalties and interest	18	40,580			
Subtotal	19	2,342,168			
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	2,565			
- recoverable from general municipal revenues	25	933			
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	2,345,666			
Amounts added to the tax roll for collection purposes only	30	84,690			
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	2			
Due date of first installment (YYYYMMDD)	32	19930226			
Due date of last installment (YYYYMMDD)	33	19930430			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19930630			
Due date of last installment (YYYYMMDD)	36	19930930			
		\$			
Supplementary taxes levied with 1994 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 \$	3 \$	4 \$
in 1994	58	-	-	-	-
in 1995	59	-	-	-	-
in 1996	60	-	-	-	-
in 1997	61	-	-	-	-
in 1998	62	-	-	-	-
Total	63	-	-	-	-

					balance of fund		loans outstanding	
					1	2		
					\$	\$		
6. Ontario Home Renewal Plan trust fund at year end					82	174,430	29,907	
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	-	-	-	-	-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing							water	sewer
							1	2
					66	-	-	
8. Selected investments of own sinking funds as at December 31								
					own municipality	other municipalities, school boards	Province	Federal
					1	2	3	4
					\$	\$	\$	\$
Own sinking funds					83	-	-	-
9. Borrowing from own reserve funds								
					1			
					\$			
Loans or advances due to reserve funds as at December 31					84	-		
10. Joint boards consolidated by this municipality								
name of joint boards					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
					1	2	3	4
					\$	\$	%	
	--	53	-	-	-	-	-	-
	--	54	-	-	-	-	-	-
	--	55	-	-	-	-	-	-
	--	56	-	-	-	-	-	-
	--	57	-	-	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council								
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
					1	2	4	3
					\$	\$	\$	\$
Approved but not financed as at December 31, 1992					67	47,400	75,222	-
Approved in 1993					68	-	-	-
Financed in 1993					69	-	-	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1993					71	47,400	75,222	-
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1994	1995	1996	1997
					1	2	3	4
					\$	\$	\$	\$
73					1,291,000	1,329,700	1,369,500	1,410,600
								1,452,900