

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42039

MUNICIPALITY OF: Euphrasia Tp

*For the year ended December 31, 1994.*

## Euphrasia Tp

1  
3

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,242,029	244,908	1,305,036	692,085
Direct water billings on ratepayers					
-- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	2,242,029	244,908	1,305,036	692,085
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	18,546	-		18,546
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	1,890	-	-	1,890
<b>Subtotal</b>	18	22,664	-	-	22,664
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	28	40,742	-	-	40,742
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	302,000			302,000
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	114,589			114,589
Fees and service charges	32	76,782			76,782
<b>Subtotal</b>	33	493,371			493,371
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	18,606	-	-	18,606
Fines	37	-			-
Penalties and interest on taxes	38	33,524			33,524
Investment income - from own funds	39	-			-
- other	40	7,357			7,357
Sales of publications, equipment, etc	42	243			243
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

*For the year ended December 31, 1994.*

## Euphrasia Tp

4

[illegible]





ANALYSIS OF TAXATION

For the year ended December 31, 1994.

Municipality

Euphrasia Tp
--------------

2LT - OP  
4

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	1,691,743	307,010	92,010	10.804000	12.711000	18,278	3,902	1,170	33	-	-	23,383
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	467	-	-	-	-	467
Total Taxation	0	-	-	-	-	-	18,278	4,369	1,170	33	-	-	23,850
Separate consolidated													
Total all school board taxation	0						1,139,553	124,384	29,685	11,164	192	58	1,305,036

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]



1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

Euphrasia Tp

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	5,122
Protection to Persons and Property					
Fire	2	-	-	103,804	5,330
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,299	-	-	2,300
Emergency measures	6	-	-	-	-
Subtotal	7	1,299	-	103,804	7,630
Transportation services					
Roadways	8	218,831	-	8,934	2,099
Winter Control	9	70,000	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	288,831	-	8,934	2,099
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	1,851	-
Garbage Disposal	20	-	-	-	81
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	1,851	81
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	-	-	55,050
Libraries	38	6,870	-	-	74
Other Cultural	39	-	-	-	-
Subtotal	40	11,870	-	-	55,124
Planning and Development					
Planning and Development	41	-	-	-	900
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	5,826
--	46	-	-	-	-
Subtotal	47	-	-	-	6,726
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	302,000	-	114,589	76,782

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

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	109,652	-	47,664	92,286	-	-	249,602
Protection to Persons and Property								
Fire	2	68,848	-	57,195	84,208	-	-	210,251
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	11,534	-	11,534
Protective inspection and control	5	8,144	-	8,139	-	-	-	16,283
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	76,992	-	65,334	84,208	11,534	-	238,068
Transportation services								
Roadways	8	150,603	-	220,495	44,136	-	-	415,234
Winter Control	9	31,749	-	80,285	-	-	-	112,034
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	858	-	-	-	858
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	182,352	-	301,638	44,136	-	-	528,126
Environmental services								
Sanitary Sewer System	16	-	26,362	-	-	-	-	26,362
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	33,815	-	32,968	8,315	-	-	75,098
Garbage Collection	19	-	-	19,101	-	-	-	19,101
Garbage Disposal	20	922	-	92,550	-	-	-	93,472
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	34,737	26,362	144,619	8,315	-	-	214,033
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	1,602	-	-	-	1,602
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	320	-	-	-	320
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,922	-	-	-	1,922
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	22,199	-	41,315	21,566	-	-	85,080
Libraries	38	4,139	-	6,224	-	-	-	10,363
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	26,338	-	47,539	21,566	-	-	95,443
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	156	-	46	-	202
Tile Drainage and Shoreline Assistance	45	-	5,826	-	-	-	-	5,826
--	46	-	-	-	-	-	-	-
Subtotal	47	-	5,826	156	-	46	-	6,028
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	430,071	32,188	608,872	250,511	11,580	-	1,333,222

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	97,546	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	99,613	
Reserves and Reserve Funds	3	162,641	
Subtotal	4	262,254	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	2,369,472	
Other Loans from Ontario Capital Corporations	50	-	
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	2,369,472	
Grants and Loan Forgiveness			
Ontario	20	183,764	
Canada	21	61,615	
Other Municipalities	22	32,638	
Subtotal	23	278,017	
Other Financing			
Prepaid Special Charges	24	1,055	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	57	
Donations	28	10,000	
--	30	-	
--	31	-	
Subtotal	32	11,112	
Total Sources of Financing	33	2,920,855	
Applications			
Own Expenditures			
Short Term Interest Costs	34	1,302	
Other	35	2,896,105	
Subtotal	36	2,897,407	
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	2,897,407	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	74,098	
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	74,098	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	74,098	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Euphrasia Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	8,281
Protection to Persons and Property					
Fire	2	51,032	51,032	32,638	292,583
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	51,032	51,032	32,638	292,583
Transportation services					
Roadways	8	118,300	-	-	162,358
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	118,300	-	-	162,358
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	3,849	-	-	2,399,953
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,849	-	-	2,399,953
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	10,583	10,583	-	34,232
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	10,583	10,583	-	34,232
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	183,764	61,615	32,638	2,897,407

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Euphrasia Tp
--------------

7  
11

			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	194,070	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	194,070	
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	20,895	
--		46	-	
	Subtotal	47	20,895	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	214,965	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Euphrasia Tp

For the year ended December 31, 1994.

			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	2,390,367
: To Canada and agencies			2	-
: To other			3	194,070
	Subtotal		4	2,584,437
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		2,369,472
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	2,369,472
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	214,965
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	20,895
Long term bank loans			18	194,070
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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	-
Ontario Clean Water Agency - 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, 1994.*

6. Ontario Clean Water Agency 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. 1994 Debt Charges							
		principal	interest				
		1 \$	2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	-	-				
- special are rates and special charges	51	3,813	22,549				
- benefitting landowners	52	3,849	1,977				
- 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	7,662	24,526				
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 \$
1995	60	7,915	23,230	-	-	-	-
1996	61	8,732	22,413	-	-	-	-
1997	62	9,636	21,509	-	-	-	-
1998	63	10,041	20,508	-	-	-	-
1999	64	11,103	19,446	-	-	-	-
2000-2004	65	57,068	78,930	-	-	-	-
2005 onwards	79	110,470	39,547	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	214,965	225,583	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1 \$					
1995	72	-					
1996	73	-					
1997	74	-					
1998	75	-					
1999	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia Tp

9LT  
13

For the year ended December 31, 1994.

		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		242,353	2,130	244,483							
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	19	242,353	2,130	244,483	239,226	5,682	-	-	-	244,908	444
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	19	242,353	2,130	244,483	239,226	5,682	-	-	-	244,908	444



1994 FINANCIAL INFORMATION RETURN

Municipality

Euphrasia Tp

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	74	663,173	6,094	-	669,267	652,915	13,552	-	-	666,467	- 2,726
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	48,972	69	-	49,041	48,629	533	-	-	49,162	121
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	92	557,426	5,208	-	562,634	553,689	11,868	-	-	565,557	3,015
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2	23,715	33	-	23,748	23,383	467	-	-	23,850	104
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	168	1,293,286	11,404	-	1,304,690	1,278,616	26,420	-	-	1,305,036	514

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Euphrasia Tp

10  
15

		1	\$
Balance at the beginning of the year	1	458,775	
Revenues			
Contributions from revenue fund	2	150,898	
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	414	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	151,312	
Expenditures			
Transferred to capital fund	14	162,641	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	162,641	
Balance at the end of the year for:			
Reserves	23	430,197	
Reserve Funds	24	17,249	
Total	25	447,446	
Analysed as follows:			
Working funds	26	357,005	
Contingencies	27	-	
Ontario Clean Water Agency 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	49,192	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	502	
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	3,628	
Waste Site	53	13,119	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	447,446	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphrasia Tp
--------------

11  
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	390,611	-
Accounts receivable			
Canada	2	128,050	
Ontario	3	379,139	
Region or county	4	3,937	
Other municipalities	5	11,439	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	10,413	business taxes
Taxes receivable			
Current year's levies	9	127,259	769
Previous year's levies	10	49,651	1,098
Prior year's levies	11	23,333	980
Penalties and interest	12	28,518	650
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	214,965	
Other long term assets	20	115,466	102,347
	21	1,478,281	
Total			

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphrasia Tp
--------------

For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	188,079		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	328,827		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	137		
Region or county	28	-		
Other municipalities	29	4,711		
School Boards	30	8,502		
Trade accounts payable	31	156,824		
Other	32	122,000		
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	194,070		
- user rates (consolidated entities)	37	20,895		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	447,446		
Accumulated net revenue (deficit)				
General revenue	42	54,365		
Special charges and special areas (specify)				
--	43	6,184		
--	44	- 34		
--	45	- 4,882		
--	46	6,344		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,870		
Cemetaries	50	164		
Recreation, community centres and arenas	51	12,403		
--	52	3,716		
--	53	- 5,209		
--	54	-		
--	55	-		
Region or county	56	444		
School boards	57	514		
Unexpended capital financing / (unfinanced capital outlay)	58	- 74,098		
Total	59	1,478,281		

STATISTICAL DATA

For the year ended December 31, 1994.

		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	258,129	98,864
Employee benefits	15	61,647	11,431
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,180,673	
Previous years' tax	17	23,561	
Penalties and interest	18	31,196	
Subtotal	19	2,235,430	
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		6,728	
- recoverable from general municipal revenues	25	2,560	
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	2,244,718	
Amounts added to the tax roll for collection purposes only	30	75,191	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19940228	
Due date of last installment (YYYYMMDD)	33	19940429	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19940630	
Due date of last installment (YYYYMMDD)	36	19940930	
		\$	
Supplementary taxes levied with 1995 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 \$
in 1995	58	-	-
in 1996	59	-	-
in 1997	60	-	-
in 1998	61	-	-
in 1999	62	-	-
Total	63	-	-

					balance of fund		loans outstanding			
					1		2			
					\$		\$			
6. Ontario Home Renewal Plan trust fund at year end					82	29,330		25,232		
7. Analysis of direct water and sewer billings as at December 31										
					number of residential units	1994 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	1994 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	105		-		
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, 1993					67	47,400	75,222	-		
Approved in 1994					68	-	-	2,369,472		
Financed in 1994					69	-	-	2,369,472		
No long term financing necessary					70	-	-	-		
Approved but not financed as at December 31, 1994					71	47,400	75,222	-		
Applications submitted but not approved as at Decemeber 31, 1994					72	-	-	-		
12. Forecast of total revenue fund expenditures										
					1995	1996	1997	1998	1999	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	1,378,400	1,419,700	1,462,200	1,506,000	1,551,100

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<b>Environmental services</b>		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
<b>Health Services</b>		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
<b>Social and Family Services</b>		
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	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-



[illegible]

[illegible]