

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 38009**

**MUNICIPALITY OF: Euphemia Tp**

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1995.

Municipality

Euphemia Tp
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,052,240	157,014	600,718	294,508
Direct water billings on ratepayers -- own municipality	2	16,802	-		16,802
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,069,042	157,014	600,718	311,310
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	49,324	-	-	49,324
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	323,776			323,776
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	4,500			4,500
Fees and service charges	32	62,902			62,902
Subtotal	33	391,178			391,178
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	22,043			22,043
Investment income - from own funds	39	-			-
- other	40	13,974			13,974
Sales of publications, equipment, etc	42	473			473
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	36,490	-	-	36,490
TOTAL REVENUE	51	1,546,034	157,014	600,718	788,302

For the year ended December 31, 1995.

## Euphemia Tp

[illegible]

For the year ended December 31, 1995.

## Euphemia Tp

## II. Upper tier purposes

For the year ended December 31, 1995.

## Euphemia Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Euphemia Tp

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	471,410	21,394	1,050	64.040000	75.340000	30,189	1,612	79	-	-	-	31,880
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	651	-	-	-	-	651
Total Taxation	0	-	-	-	-	-	30,189	2,263	79	-	-	-	32,531
Separate consolidated													
Total all school board taxation	0						503,858	81,276	13,989	1,358	80	157	600,718

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	-	-	-	3,913
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	6,590
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	6,590
Transportation services					
Roadways	8	287,388	-	-	906
Winter Control	9	31,388	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	318,776	-	-	906
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	92
Subtotal	23	-	-	-	92
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	-	4,500	6,300
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	5,000	-	4,500	6,300
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	1,533
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	43,568
--	46	-	-	-	-
Subtotal	47	-	-	-	45,101
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	323,776	-	4,500	62,902

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	80,309	-	38,882	17,014	35	-	136,240
Protection to Persons and Property								
Fire	2	-	-	29,593	15,000	100	-	44,693
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	2,277	-	2,277
Protective inspection and control	5	-	-	6,753	-	-	-	6,753
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	-	-	36,346	15,000	2,377	-	53,723
Transportation services								
Roadways	8	123,730	-	152,473	59,341	-	-	335,544
Winter Control	9	-	-	45,697	-	-	-	45,697
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	123,730	-	198,170	59,341	-	-	381,241
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	13,985	6,826	-	-	20,811
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	13,905	-	-	-	13,905
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	3,385	-	-	-	3,385
Subtotal	23	-	-	31,275	6,826	-	-	38,101
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	1,500	-	1,500
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,204	-	-	-	2,204
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,204	-	1,500	-	3,704
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	3,380	-	15,987	11,524	-	-	30,891
Libraries	38	-	-	4,727	4,646	-	-	9,373
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	3,380	-	20,714	16,170	-	-	40,264
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	-	45,564	-	-	-	-	45,564
--	46	-	-	-	-	-	-	-
Subtotal	47	-	45,564	-	-	125	-	45,689
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	207,419	45,564	327,591	114,351	4,367	-	699,292

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	151,491	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	58,449	
Reserves and Reserve Funds	3	17,413	
	Subtotal	4	75,862
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	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	3,500	
Serial Debentures	13	243,177	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	246,677
Grants and Loan Forgiveness			
Ontario	20	308,310	
Canada	21	-	
Other Municipalities	22	3,461	
	Subtotal	23	311,771
Other Financing			
Prepaid Special Charges	24	273,556	
Proceeds From Sale of Land and Other Capital Assets	25	10,687	
Investment Income			
From Own Funds	26	-	
Other	27	9,391	
Donations	28	-	
--	30	-	
--	31	-	
	Subtotal	32	293,634
	Total Sources of Financing	33	927,944
Applications			
Own Expenditures			
Short Term Interest Costs	34	2,673	
Other	35	677,843	
	Subtotal	36	680,516
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	3,500	
	Subtotal	40	3,500
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	60,200	
	Total Applications	42	744,216
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	32,237
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	40,360
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	8,123	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	-	-	-	7,372
Protection to Persons and Property					
Fire	2	-	-	-	17,905
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	17,905
Transportation services					
Roadways	8	66,824	-	-	99,144
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	66,824	-	-	99,144
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	241,037	-	-	534,109
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	241,037	-	-	534,109
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	-	-	-	15,344
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	15,344
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	449	-	3,461	6,642
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	449	-	3,461	6,642
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	308,310	-	3,461	680,516

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Euphemia 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	-	
Storm Sewer System		17	-	
Waterworks System		18	243,177	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	243,177	
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	124,472	
--		46	-	
	Subtotal	47	124,472	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	367,649	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Euphemia Tp

For the year ended December 31, 1995.

			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	124,472
: To Canada and agencies			2	-
: To other			3	243,177
	Subtotal		4	367,649
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	-
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	367,649
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	367,649
Long term bank loans			18	-
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 U.S. dollars			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	-

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Euphemia Tp

For the year ended December 31, 1995.

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. 1995 Debt Charges						
	principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund	50	-				
- general tax rates	51	-				
- special are rates and special charges	52	34,059				
- 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	-				
--	78	34,059				
--	78	11,505				
Total	78	34,059				
Line 78 includes:	90	-				
Financing of one-time real estate purchase	91	-				
Other lump sum (balloon) repayments of long term debt	91	-				
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 \$
1996	56,728	31,155	-	-	-	-
1997	51,042	26,409	-	-	-	-
1998	45,968	22,156	-	-	-	-
1999	49,859	18,264	-	-	-	-
2000	52,040	14,042	-	-	-	-
2001 - 2005	112,012	28,147	-	-	-	-
2006 onwards	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	367,649	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1996	72					
1997	73					
1998	74					
1999	75					
2000	76					
Total	77					
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal 1 \$	interest 2 \$				
Repayment of Provincial Special Assistance	92	-				

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphemia Tp

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For the year ended December 31, 1995.

		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		153,548	418	153,966							
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		3,048	-	3,048							
Subtotal levied by mill rate -- general	11	-	156,596	418	157,014	153,966	3,048	-	-	-	157,014	-
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	-	156,596	418	157,014	153,966	3,048	-	-	-	157,014	-



1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphemia Tp

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For the year ended December 31, 1995.

		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	-	296,382	902	-	297,285	291,643	5,642	-	-	297,285	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	42,306	-	-	42,306	41,453	853	-	-	42,306	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	227,903	693	-	228,596	224,289	4,307	-	-	228,596	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
	--	70	-	32,531	-	-	32,531	31,880	651	-	-	32,531	-
	--	71	-	-	-	-	-	-	-	-	-	-	-
	--	72	-	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	599,122	1,595	-	600,718	589,265	11,453	-	-	600,718	-

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Euphemia Tp

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		1	\$
Balance at the beginning of the year	1	258,973	
Revenues			
Contributions from revenue fund	2	55,902	
Contributions from capital fund	3	60,200	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	407	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	116,509	
Expenditures			
Transferred to capital fund	14	17,413	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	17,413	
Balance at the end of the year for:			
Reserves	23	350,909	
Reserve Funds	24	7,160	
Total	25	358,069	
Analysed as follows:			
Working funds	26	-	
Contingencies	27	177,016	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	109,021	
Sick leave	31	-	
Insurance	32	7,160	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	4,672	
- library	65	-	
- other cultural	66	-	
- water	38	60,200	
- 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	358,069	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphemia Tp
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For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	363,485	-
Accounts receivable			
Canada	2	11,384	
Ontario	3	117,566	
Region or county	4	-	
Other municipalities	5	124	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	11,157	business taxes
Taxes receivable			
Current year's levies	9	87,333	19,601
Previous year's levies	10	30,128	-
Prior year's levies	11	2,305	-
Penalties and interest	12	10,461	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	5,101	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	367,649	for tax sale / tax
Other long term assets	20	-	registration
	21	1,006,693	-
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphemia Tp
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16

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	11,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	40		
Other municipalities	29	4,000		
School Boards	30	157		
Trade accounts payable	31	14,891		
Other	32	231		
Other current liabilities	33	510		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	367,649		
- 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	358,069		
Accumulated net revenue (deficit)				
General revenue	42	129,007		
Special charges and special areas (specify)				
--	43	9,172		
--	44	-		
--	45	9,953		
--	46	48,992		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,817		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	18,968		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	32,237		
Total	59	1,006,693		

STATISTICAL DATA

For the year ended December 31, 1995.

		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	176,306		-	
Employee benefits	15	31,113		-	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	973,956	
Previous years' tax	17	110,058	
Penalties and interest	18	29,193	
Subtotal	19	1,113,207	
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	1,359	
- recoverable from general municipal revenues	25	406	
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	1,114,972	
Amounts added to the tax roll for collection purposes only	30	10,814	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1995 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19950322	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19950815	
Due date of last installment (YYYYMMDD)	36	19951115	
		\$	
Supplementary taxes levied with1996 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 1996	58	-	-	-	-
in 1997	59	-	-	-	-
in 1998	60	-	-	-	-
in 1999	61	-	-	-	-
in 2000	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1	2		
		\$	\$		
6. Ontario Home Renewal Plan trust fund at year end	82	33,536		23,018	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	104	16,802	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1995 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
		\$	\$	%	
	--				
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
	--				
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1994 Approved in 1995 Financed in 1995 No long term financing necessary Approved but not financed as at December 31, 1995 Applications submitted but not approved as at Decemeber 31, 1995		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	87,800	6,598	-	94,398
	68	-	-	243,177	243,177
	69	3,500	-	243,177	246,677
	70	-	-	-	-
	71	84,300	6,598	-	90,898
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
	73	680,000	720,000	750,000	775,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	-		-	
	86	-		-	

# 1995 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]