

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 38009**

**MUNICIPALITY OF: Euphemia Tp**

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Euphemia Tp

		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	1,092,552	154,811	638,754	298,987
Direct water billings on ratepayers -- own municipality	2	38,394	-		38,394
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,130,946	154,811	638,754	337,381
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario	9	-	-		-
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	-	-		-
Ontario Enterprises	12	-	-	-	-
Ontario Housing Corporation					
Ontario Hydro					
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	371,710			371,710
.....	61	-			-
Subtotal	69	371,710			371,710
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,000			2,000
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	3,000			3,000
Fees and service charges	32	53,192			53,192
Subtotal	33	58,192			58,192
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	16,443			16,443
Investment income - from own funds	39	-			-
- other	40	10,456			10,456
Sales of publications, equipment, etc	42	133			133
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	27,032	-	-	27,032
TOTAL REVENUE	51	1,587,880	154,811	638,754	794,315

For the year ended December 31, 1997.

## Euphemia Tp

[illegible]

For the year ended December 31, 1997.

## Euphemia Tp

## II. Upper tier purposes

For the year ended December 31, 1997.

## Euphemia Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	466,768	40,902	880	152.550000	179.470000	71,206	7,341	158	-	-	-	78,705
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	3,091	-	-	-	-	3,091
Total Taxation	0	-	-	-	-	-	71,206	10,432	158	-	-	-	81,796
Total all school board taxation	0	-	-	-	-	-	529,411	92,689	16,569	28	-	57	638,754

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1997.

## This Schedule Not Required For This Municipality

[illegible]



1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	-	-	-	10,818
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,945
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,945
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,151
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,151
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	2,000	-	3,000	8,219
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	2,000	-	3,000	8,219
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	539
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				27,520
--	46	-	-	-	-
Subtotal	47	-	-	-	28,059
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,000	-	3,000	53,192

1997 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Euphemia Tp						
For the year ended December 31, 1997.								
		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	86,214	-	47,451	-	535	-	134,200
Protection to Persons and Property								
Fire	2	-	-	31,682	41,293	-	-	72,975
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	2,213	-	2,213
Protective inspection and control	5	-	-	7,945	-	-	-	7,945
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	-	-	39,627	41,293	2,213	-	83,133
Transportation services								
Roadways	8	110,050	-	319,490	77,563	-	-	507,103
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	110,050	-	319,490	77,563	-	-	507,103
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	48,992	20,427	-	-	-	69,419
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	21,913	-	-	-	21,913
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	9,788	-	-	-	9,788
Subtotal	23	-	48,992	52,128	-	-	-	101,120
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	1,500	-	1,500
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,107	-	-	-	2,107
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,107	-	1,500	-	3,607
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	2,686	-	17,027	14,942	-	-	34,655
Libraries	38	-	-	3,361	1,767	-	-	5,128
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	2,686	-	20,388	16,709	-	-	39,783
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	-	31,469	-	-	-	-	31,469
--	46	-	-	-	-	-	-	-
Subtotal	47	-	31,469	-	-	125	-	31,594
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	198,950	80,461	481,191	135,565	4,703	-	900,870

1997 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Euphemia Tp	5
For the year ended December 31, 1997.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	11,188
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	69,247
Reserves and Reserve Funds	3	-
Subtotal	4	69,247
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	-
Tile Drainage and Shoreline Property Assistance Programs	12	47,000
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	47,000
Grants and Loan Forgiveness		
Ontario	20	9,952
Canada	21	-
Other Municipalities	22	4,050
Subtotal	23	14,002
Other Financing		
Prepaid Special Charges	24	20,317
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	20,317
Total Sources of Financing	33	150,566
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	98,866
Subtotal	36	98,866
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	47,000
Subtotal	40	47,000
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	145,866
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	6,488
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	6,488
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	6,488
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Euphemia Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	9,952	-	-	64,516
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	9,952	-	-	64,516
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	14,684
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	14,684
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	4,050	19,666
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	4,050	19,666
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	9,952	-	4,050	98,866

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

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	185,437	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	185,437
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	147,416	
--	46	-	
	Subtotal	47	147,416
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	332,853

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Euphemia Tp

		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	147,416	
: To Canada and agencies	2	-	
: To other	3	185,437	
Subtotal	4	332,853	
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: 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	332,853	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	332,853	
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 _____	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	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Euphemia Tp
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6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphemia Tp

For the year ended December 31, 1997.

		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		151,921	21	151,942							
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	2,869	-	2,869								
Subtotal levied by mill rate -- general	11	-	154,790	21	154,811	151,942	2,869	-	-	-	154,811	-
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	154,790	21	154,811	151,942	2,869	-	-	-	154,811	-



1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphemia Tp

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13

For the year ended December 31, 1997.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	151,921	21	151,942	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	151,921	21	151,942	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards		36	-	638,669	85	-	638,754	626,947	11,807	-	638,754	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Euphemia Tp
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10  
15

		1	\$
Balance at the beginning of the year	1	447,225	
Revenues			
Contributions from revenue fund	2	66,318	
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	383	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	66,701	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at the end of the year for:			
Reserves	23	507,533	
Reserve Funds	24	6,393	
Total	25	513,926	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	-	
Contingencies	27	177,016	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	221,030	
Sick leave	31	-	
Insurance	32	6,393	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	8,927	
- library	65	-	
- other cultural	66	-	
- water	38	100,560	
- 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	-	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	513,926	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphemia Tp
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11  
16

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	507,375	-
Accounts receivable			
Canada	2	6,249	
Ontario	3	11,952	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	15,569	business taxes
Taxes receivable			
Current year's levies	9	68,341	
Previous year's levies	10	15,281	-
Prior year's levies	11	2,351	-
Penalties and interest	12	6,832	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	5,103	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	332,853	for tax sale / tax
Other long term assets	20	-	resistration
	21	971,906	-
Total			

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphemia Tp
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11  
16

For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	2,000		
School Boards	30	-		
Trade accounts payable	31	22,643		
Other	32	141		
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	332,853		
- 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	513,926		
Accumulated net revenue (deficit)				
General revenue	42	- 4,231		
Special charges and special areas (specify)				
--	43	6,438		
--	44	-		
--	45	4,515		
--	46	50,819		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	37,636		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	11,654		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 6,488		
Total	59	971,906		

		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	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	167,116	-	
Wages and salaries		15	31,834	-	
Employee benefits					

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	1,087,621
	Previous years' tax	17	84,041
	Penalties and interest	18	16,146
		19	1,187,808
	Subtotal	20	-
	Discounts allowed	22	
	Tax adjustments under section 362 and 263 of the Municipal Act	23	
	- amounts added to the roll (negative)	24	
	- amounts written off	25	
	Tax adjustments under sections 465, 495 and 496 of the Municipal Act	26	
	- recoverable from upper tier and school boards	27	
		28	
	- recoverable from general municipal revenues	29	
	Transfers to tax sale and tax registration accounts	30	
	The Municipal Elderly Residents' Assistance Act - reductions	31	
	- refunds	32	
	Other (specify)	33	
	Total reductions	34	
	Amounts added to the tax roll for collection purposes only	35	
	Business taxes written off under subsection 441(1) of the Municipal Act	36	

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	19,970,322
	Due date of last installment (YYYYMMDD)	33	-
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19,970,815
	Due date of last installment (YYYYMMDD)	36	19,971,115
			\$
Supplementary taxes levied with 1998 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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place		58	-	-	-
in 1998		59	-	-	-
in 1999		60	-	-	-
in 2000		61	-	-	-
in 2001		62	-	-	-
in 2002		63	-	-	-
Total					

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
39		106		38,394	
40		-		-	
41		-		-	
42		-		-	
43		-		-	
64		-		-	
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
44		-		-	
45		-		-	
46		-		-	
47		-		-	
48		-		-	
65		-		-	
				water	
				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 municipality		other municipalities, school boards	
		1		3	
		\$		\$	
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	
		1		2	
		\$		\$	
				3	
				%	
				4	
				for computer use only	
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.	
		1		2	
		\$		\$	
				4	
				\$	
Approved but not financed as at December 31, 1996		67		56,400	
Approved in 1997		68		-	
Financed in 1997		69		47,000	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1997		71		9,400	
Applications submitted but not approved as at Decemeber 31, 1997		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	