

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 42039**

**MUNICIPALITY OF: Euphrasia Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
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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	1,797,112	604,485	557,019	635,608
Direct water billings on ratepayers -- own municipality	2	83,126	-		83,126
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,880,238	604,485	557,019	718,734
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	13,717	6,894		6,823
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	2,693	509	-	2,184
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,981	1,981	-	-
Subtotal	18	18,391	9,384	-	9,007
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	344,001			344,001
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	30,000			30,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	374,001			374,001
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	21,697			21,697
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	130,951			130,951
Fees and service charges	32	134,145			134,145
Subtotal	33	286,793			286,793
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	30,973	-	-	30,973
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	36,033			36,033
Investment income - from own funds	39	-			-
- other	40	32,820			32,820
Donations	70	-			-
Sales of publications, equipment, etc	42	952			952
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	11,623	-	11,623	
--	48	-	-	-	
Subtotal	50	112,401	-	-	112,401







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

Euphrasia Tp

2LT - UP  
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					2,336
4000		Subtotal levied by tax rate					604,485
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					-
3200		Total upper tier purpose taxation					604,485

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Euphrasia Tp
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2LT - SB  
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	430,959	403,496	426	27,037	-
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	31,924	30,338	100	1,486	-
Managed Forest	0.103500	1,642	1,484	-	158	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	464,525	435,318	526	28,681	-
Subtotal Commercial		88,763	76,165	-	12,598	-
Subtotal Industrial		1,842	1,580	-	262	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		1,889	1,653	-	236	-
Subtotal levied by tax rate		557,019	514,716	526	41,777	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		557,019	514,716	526	41,777	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	3,257	-	-	4,837
Protection to Persons and Property					
Fire	2	-	-	129,115	415
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	129,115	415
Transportation services					
Roadways	8	-	-	-	4,083
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	4,083
Environmental services					
Sanitary Sewer System	16	-	-	-	8,369
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	41,775
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	50,144
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	64,147
Libraries	38	18,440	-	-	4,005
Other Cultural	39	-	-	-	-
Subtotal	40	18,440	-	-	68,152
Planning and Development					
Planning and Development	41	-	-	-	4,800
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	1,836	-
Tile Drainage and Shoreline Assistance	45	-	-	-	1,714
--	46	-	-	-	-
Subtotal	47	-	-	1,836	6,514
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	21,697	-	130,951	134,145



		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	113,848	-	54,799	4,178	-	-	172,825
Protection to Persons and Property								
Fire	2	97,603	-	52,695	77,890	11,451	-	239,639
Police	3	-	-	91,870	-	-	-	91,870
Conservation Authority	4	-	-	-	-	9,730	-	9,730
Protective inspection and control	5	18,047	-	4,789	-	-	-	22,836
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	115,650	-	149,354	77,890	21,181	-	364,075
Transportation services								
Roadways	8	73,010	-	237,542	228,149	-	-	538,701
Winter Control	9	32,577	-	51,087	-	-	-	83,664
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	2,315	-	-	-	2,315
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	105,587	-	290,944	228,149	-	-	624,680
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	60,898	24,438	12,051	-	-	97,387
Waterworks System	18	-	15,973	70,524	19,906	-	-	106,403
Garbage Collection	19	1,125	-	36,115	-	18,681	-	55,921
Garbage Disposal	20	-	-	43,340	-	-	-	43,340
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,125	76,871	174,417	31,957	18,681	-	303,051
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	635	-	635
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	635	-	635
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	24,434	-	50,994	26,677	-	-	102,105
Libraries	38	6,879	-	8,115	-	-	-	14,994
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	31,313	-	59,109	26,677	-	-	117,099
Planning and Development								
Planning and Development	41	-	-	548	-	-	-	548
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	162	-	162
Tile Drainage and Shoreline Assistance	45	-	1,714	-	-	-	-	1,714
--	46	-	-	-	-	-	-	-
Subtotal	47	-	1,714	548	-	162	-	2,424
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	367,523	78,585	729,171	368,851	40,659	-	1,584,789

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Euphrasia Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	26,268
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	295,721
Reserves and Reserve Funds	3	220,112
Subtotal	4	515,833
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	6,300
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	6,300
Grants and Loan Forgiveness		
Ontario	20	53,972
Canada	21	-
Other Municipalities	22	87,808
Subtotal	23	141,780
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	24,205
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	845
--	30	-
--	31	-
Subtotal	32	25,050
Total Sources of Financing	33	688,963
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	706,703
Subtotal	36	706,703
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	6,300
Subtotal	40	6,300
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	713,003
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	50,308
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	50,308
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	50,308
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	3,908	-	-	8,086
Protection to Persons and Property					
Fire	2	-	-	60,233	127,295
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	60,233	127,295
Transportation services					
Roadways	8	-	-	27,575	444,850
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	27,575	444,850
Environmental services					
Sanitary Sewer System	16	9,613	-	-	34,055
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	9,613	-	-	34,055
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	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	36,953	-	-	88,919
Libraries	38	3,498	-	-	3,498
Other Cultural	39	-	-	-	-
Subtotal	40	40,451	-	-	92,417
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	53,972	-	87,808	706,703

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

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	-	
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	116,667	
Waterworks System	18	-	
Garbage Collection	19	507,453	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	624,120	
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	-	
Social Housing	90	-	
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	10,329	
Subtotal	47	-	
Electricity	48	10,329	
Gas	49	-	
Telephone	50	-	
Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Euphrasia Tp
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12

		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	10,329	
: To Canada and agencies	2	-	
: To other	3	624,120	
Subtotal	4	634,449	
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	634,449	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	10,329	
Long term bank loans	18	624,120	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Euphrasia Tp
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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. 1999 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund	50	-	-			
- general tax rates						
- special are rates and special charges	51	33,616	43,255			
- benefitting landowners	52	1,289	425			
- 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	34,905	43,680			
Line 78 includes:						
Financing of one-time real estate purchase	90	-	-			
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
	\$	\$	\$	\$	\$	\$
2000	61	36,372	43,151	-	-	-
2001	62	37,798	40,519	-	-	-
2002	63	40,524	37,791	-	-	-
2003	64	43,447	34,870	-	-	-
2004		46,582	32,735	-	-	-
2005 - 2009	65	283,862	103,228	-	-	-
2010 onwards	79	145,864	12,233	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	634,449	304,527	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
		1				
		\$				
2000	72	-				
2001	73	-				
2002	74	-				
2003	75	-				
2004	76	-				
Total	77	-				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal	interest				
	1	2				
	\$	\$				
Repayment of Provincial Special Assistance	92	-				
Other long term debt refinanced	93	-				

1999 FINANCIAL INFORMATION RETURN

Municipality

Euphrasia Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		602,149	2,336	604,485	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		9,384	-	9,384	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	611,533	2,336	613,869	604,485	-	9,384	-	613,869	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	611,533	2,336	613,869	604,485	-	9,384	-	613,869	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Euphrasia Tp

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For the year ended December 31, 1999.



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Euphrasia Tp

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15

		1	\$
Balance at the beginning of the year	1	874,848	
Revenues			
Contributions from revenue fund	2	73,130	
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	204	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	73,334	
Expenditures			
Transferred to capital fund	14	220,112	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	220,112	
Balance at the end of the year for:			
Reserves	23	723,353	
Reserve Funds	24	4,717	
Total	25	728,070	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	407,005	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	151,156	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	60,917	
- library	65	-	
- other cultural	66	1,500	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	75,775	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	4,147	
--	53	27,000	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	570	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	728,070	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphrasia Tp
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	305,396	-
Accounts receivable			
Canada	2	25,415	
Ontario	3	49,145	
Region or county	4	15,762	
Other municipalities	5	76,749	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	32,414	business taxes
Taxes receivable			
Current year's levies	9	177,070	
Previous year's levies	10	60,016	-
Prior year's levies	11	19,617	1,945
Penalties and interest	12	18,467	951
Less allowance for uncollectables (negative)	13	- 2,600	- 2,600
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	3,890	portion of line 20
Capital outlay to be recovered in future years	19	634,449	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	102,347	102,347
	Total 21	1,518,137	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Euphrasia Tp
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For the year ended December 31, 1999.

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	79		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	62,714		
School Boards	30	6,728		
Trade accounts payable	31	66,076		
Other	32	-		
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	624,120		
- benefitting landowners	36	10,329		
- 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	728,070		
Accumulated net revenue (deficit)				
General revenue	42	39,815		
Special charges and special areas (specify)				
--	43	6,184		
--	44	- 1,208		
--	45	- 5,615		
--	46	- 18,462		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	26,626		
Cemetaries	50	-		
Recreation, community centres and arenas	51	15,765		
--	52	7,224		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 50,308		
Total	59	1,518,137		

## Municipality

## Euphrasia Tp

*For the year ended December 31, 1999.*

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		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	2		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	-		
Libraries	11	-		
Planning	12	-		
Total	13	4		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	172,957	
Wages and salaries		147,269		
Employee benefits	15	31,731	15,566	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	1,683,013		
Previous years' tax	17	164,269		
Penalties and interest	18	37,260		
Subtotal	19	1,884,542		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	4,548		
- recoverable from upper tier	90	4,800		
- recoverable from school boards	91	3,985		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				
- deferrals	92	-		
- cancellations	93	-		
- other	94	-		
		2		
		%		
Rebates to eligible charities under section 442.1 of the Municipal Act				
- recoverable from general municipal accounts	95	-	-	
- recoverable from upper tier	96	-	-	
- recoverable from school boards	97	-	-	
Rebates under section 442.2 of the Municipal Act				
- commercial properties	98	-		
- industrial properties	99	-		
--	80	-		
Total reductions	29	1,897,875		
Amounts added to the tax roll for collection purposes only	30	49,638		
Business taxes written off under subsection 441(1) of the Municipal Act	81	-		
		1		
4. Tax due dates for 1999 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19,990,331		
Due date of last installment (YYYYMMDD)	33	19,990,531		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,990,831		
Due date of last installment (YYYYMMDD)	36	19,991,028		
		\$		
Supplementary taxes levied with 2000 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				
in 2000	58	-	-	-
in 2001	59	-	-	-
in 2002	60	-	-	-
in 2003	61	-	-	-
in 2004	62	-	-	-
Total	63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82	9,773	7,503	
7. Analysis of direct water and sewer billings as at December 31								
Water			number of residential units	1999 billings residential units		all other properties	computer use only	
			1	2		3	4	
				\$		\$		
	In this municipality	39	208	83,126		-		
	In other municipalities (specify municipality)							
	--	40	-	-		-	-	
	--	41	-	-		-	-	
	--	42	-	-		-	-	
	--	43	-	-		-	-	
	--	64	-	-		-	-	
Sewer			number of residential units	1999 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	208	117	
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, 1998		67	44,000	75,222	609,091	728,313		
Approved in 1999		68	6,300	-	-	6,300		
Financed in 1999		69	6,300	-	-	6,300		
No long term financing necessary		70	-	-	-	-		
Approved but not financed as at December 31, 1999		71	44,000	75,222	609,091	728,313		
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-	-		
12. Forecast of total revenue fund expenditures								
		2000	2001	2002	2003	2004		
		1	2	3	4	5		
		\$	\$	\$	\$	\$		
		73	1,650,000	-	-	-	-	
13. Municipal procurement this year								
					1	2		
						\$		
Total construction contracts awarded					85	6	308,391	
Construction contracts awarded at \$100,000 or greater					86	-	-	

ANALYSIS OF USER FEES

Municipality

Euphrasia Tp

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	16	1	178	178	8,369	per unit per
	18	2	221	349	41,775	per unit per
	37	3	30	60	30,118	per hour
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			80,262	
All other user fees		22			53,883	
	Total	23			134,145	