

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59019

MUNICIPALITY OF: Emo Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Emo Tp
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13

		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	581,178	-	247,125	334,053
Direct water billings on ratepayers -- own municipality	2	114,007	-		114,007
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	35,016	-		35,016
-- other municipalities	5	-	-		-
Subtotal	6	730,201	-	247,125	483,076
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	4,081	-	1,848	2,233
Ontario					
The Municipal Tax Assistance Act	9	18,309	-		18,309
The Municipal Act, section 157	10	1,725	-		1,725
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	5,511	-	2,496	3,015
Ontario Hydro	13	190	-	86	104
Liquor Control Board of Ontario	14	1,079	-	-	1,079
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	30,895	-	4,430	26,465
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	13,920	-	-	13,920
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	69,710	-	-	69,710
General Support	24	28,512	-	-	28,512
Northern Special Support	25	108,947	-	-	108,947
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	221,089	-	-	221,089
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	239,739			239,739
Canada specific grants	30	5,613			5,613
Other municipalities - grants and fees	31	38,129			38,129
Fees and service charges	32	135,135			135,135
Subtotal	33	418,616			418,616
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,908	-	-	5,908
Fines	37	-			-
Penalties and interest on taxes	38	10,837			10,837
Investment income - from own funds	39	-			-
- other	40	22,316			22,316
Sales of publications, equipment, etc	42	-			-
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	39,061	-	-	39,061
TOTAL REVENUE	51	1,439,862	-	251,555	1,188,307

*For the year ended December 31, 1990.*

## Emo Tp

4

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*For the year ended December 31, 1990.*

## Emo Tp

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ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						165,804	68,074	10,760	2,487	-	-	247,125

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality
Emo 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	-	-	-	4,212
Protection to Persons and Property					
Fire	2	275	-	-	250
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,550	-	16,429	67
Emergency measures	6	-	-	-	-
Subtotal	7	5,825	-	16,429	317
Transportation services					
Roadways	8	142,036	-	-	-
Winter Control	9	16,318	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	158,354	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	640
Garbage Collection	19	-	-	-	15,453
Garbage Disposal	20	7,701	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	7,701	-	-	16,093
Health Services					
Public Health Services	24	6,573	-	-	21,162
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,290
--	29	-	-	-	-
Subtotal	30	6,573	-	-	24,452
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	15,844	4,720	20,000	67,128
Libraries	38	45,442	893	1,700	3,770
Other Cultural	39	-	-	-	-
Subtotal	40	61,286	5,613	21,700	70,898
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	1,499
Agriculture and Reforestation	44	-	-	-	58
Tile Drainage and Shoreline Assistance	45	-	-	-	17,606
--	46	-	-	-	-
Subtotal	47	-	-	-	19,163
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	239,739	5,613	38,129	135,135

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality	
Emo 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	92,641	-	36,849	73,812	588	-	185,936
Protection to Persons and Property								
Fire	2	6,329	-	8,321	24,726	-	-	39,376
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	31,217	-	2,121	-	377	1,000	34,715
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	37,546	-	10,442	24,726	377	1,000	74,091
Transportation services								
Roadways	8	88,460	-	93,790	19,805	-	5,554	207,609
Winter Control	9	5,304	-	19,552	-	-	-	24,856
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	11,011	-	-	-	11,011
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	93,764	-	124,353	19,805	-	5,554	243,476
Environmental services								
Sanitary Sewer System	16	-	-	24,753	5,569	-	-	30,322
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	93,008	14,855	-	11,400	119,263
Garbage Collection	19	-	-	21,045	-	-	-	21,045
Garbage Disposal	20	-	-	1,328	9,986	2,254	-	13,568
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	140,134	30,410	2,254	11,400	184,198
Health Services								
Public Health Services	24	16,426	-	7,738	3,919	9,546	-	37,629
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	6,128	-	529	6,100	-	-	12,757
--	29	-	-	-	-	-	-	-
Subtotal	30	22,554	-	8,267	10,019	9,546	-	50,386
Social and Family Services								
General Assistance	31	-	-	-	-	29,733	-	29,733
Assistance to Aged Persons	32	-	47,794	-	-	37,315	-	85,109
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	47,794	-	-	67,048	-	114,842
Recreation and Cultural Services								
Parks and Recreation	37	35,675	-	57,408	18,072	3,719	-	114,874
Libraries	38	36,735	-	28,276	13,498	-	-	78,509
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	72,410	-	85,684	31,570	3,719	-	193,383
Planning and Development								
Planning and Development	41	-	-	-	-	5,353	-	5,353
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	3,944	-	-	-	-	3,944
Tile Drainage and Shoreline Assistance	45	-	17,606	-	-	-	-	17,606
--	46	-	-	-	-	-	-	-
Subtotal	47	-	21,550	-	-	5,353	-	26,903
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	318,915	69,344	405,729	190,342	88,885	-	1,073,215

1990 FINANCIAL INFORMATION RETURN		
Municipality		
Emo Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1990.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 11,264
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	107,489
Reserves and Reserve Funds	3	44,370
Subtotal	4	151,859
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	469,830
Canada	21	-
Other Municipalities	22	-
Subtotal	23	469,830
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	2,371
Donations	28	18,418
--	30	-
--	31	-
Subtotal	32	20,789
Total Sources of Financing	33	642,478
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	675,886
Subtotal	36	675,886
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	675,886
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	22,144
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 7,153
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	29,297
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	22,144
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Emo Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	11,812
Protection to Persons and Property					
Fire	2	3,315	-	-	40,553
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,153	-	-	3,153
Emergency measures	6	-	-	-	-
Subtotal	7	6,468	-	-	43,706
Transportation services					
Roadways	8	161,741	-	-	176,603
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	161,741	-	-	176,603
Environmental services					
Sanitary Sewer System	16	257,676	-	-	294,234
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	662
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	9,986
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	257,676	-	-	304,882
Health Services					
Public Health Services	24	-	-	-	3,919
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,100
--	29	-	-	-	-
Subtotal	30	-	-	-	10,019
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	22,781	-	-	56,711
Libraries	38	-	-	-	12,256
Other Cultural	39	-	-	-	-
Subtotal	40	22,781	-	-	68,967
Planning and Development					
Planning and Development	41	21,164	-	-	59,897
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	21,164	-	-	59,897
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	469,830	-	-	675,886

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Emo Tp
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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	-
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	157,000
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	157,000
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	1,346
Tile Drainage and Shoreline Assistance	45	18,710
--	46	-
Subtotal	47	20,056
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	177,056

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Emo Tp

For the year ended December 31, 1990.

			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	18,710
: To Canada and agencies			2	-
: To other			3	1,346
	Subtotal		4	20,056
Plus: All debt assumed by the municipality from others			5	157,000
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	177,056
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	175,710
Long term bank loans			18	1,346
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

## Municipality

## Emo Tp

*For the year ended December 31, 1990.*

8  
12

6. Ministry of the Environment Provincial Projects							
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
		1	2	3			
		\$	\$	\$			
Water projects - for this municipality only	46	- 48,534	52,726	5,484			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	143,748	128,554	12,771			
- share of integrated projects	49	-	-	-			
7. 1990 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates *	50	30,000	17,794				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	12,457	9,093				
- 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	42,457	26,887				
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
		\$	\$	\$	\$	\$	\$
1991	60	39,158	17,640	-	-	-	-
1992	61	41,146	13,664	-	-	-	-
1993	62	44,180	9,566	-	-	-	-
1994	63	47,330	5,162	-	-	-	-
1995	64	2,561	419	-	-	-	-
1996-2000	65	2,681	255	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	177,056	46,706	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1991	72	-				-	
1992	73	-				-	
1993	74	-				-	
1994	75	-				-	
1995	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

## 1990 FINANCIAL INFORMATION RETURN

Municipality

Emo Tp

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

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1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Emo Tp

For the year ended December 31, 1990.

		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	1,006	136,632	1,222	-	137,854	129,558	6,300	2,512	-	138,370	1,522
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,901	188	-	4,089	4,088	24	-	-	4,112	23
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	861	107,848	1,077	-	108,925	102,090	5,065	1,918	-	109,073	1,009
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,867	248,381	2,487	-	250,868	235,736	11,389	4,430	-	251,555	2,554

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Emo Tp
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10  
15

		1	
		\$	
Balance at the beginning of the year	1	184,604	
Revenues			
Contributions from revenue fund	2	82,853	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	5,982	
--	9	18,212	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	107,047	
Expenditures			
Transferred to capital fund	14	44,370	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	44,370	
Balance at the end of the year for:			
Reserves	23	190,660	
Reserve Funds	24	56,621	
	Total 25	247,281	
Analysed as follows:			
Working funds	26	190,660	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	40,000	
Replacement of equipment	30	-	
Sick leave	31	9,274	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	6,105	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	1,242	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
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	247,281	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Emo Tp
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11  
16

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	144,989	-
Accounts receivable			
Canada	2	4,159	
Ontario	3	170,875	
Region or county	4	-	
Other municipalities	5	14,812	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	48,926	business taxes
Taxes receivable			
Current year's levies	9	39,001	3,024
Previous year's levies	10	22,755	2,614
Prior year's levies	11	6,055	-
Penalties and interest	12	9,375	810
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	177,056	for tax sale / tax
Other long term assets	20	42,321	registration
	21	680,324	2,321
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Emo Tp
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For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	21,500		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	28,731		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	947		
Trade accounts payable	31	13,537		
Other	32	-		
Other current liabilities	33	5,960		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	157,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	20,056		
- 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	247,281		
Accumulated net revenue (deficit)				
General revenue	42	136,277		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,887		
Libraries	49	8,714		
Cemetaries	50	-		
Recreation, community centres and arenas	51	57,778		
--	52	246		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	2,554		
Unexpended capital financing / (unfinanced capital outlay)	58	- 22,144		
Total	59	680,324		

## 1990 FINANCIAL INFORMATION RETURN

Municipality

Emo Tp

12  
17

## STATISTICAL DATA

*For the year ended December 31, 1990.*

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	3			
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	1			
Libraries	11	1			
Planning	12	-			
	13	8			
Total					
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:					
Wages and salaries	14	178,718	57,140		
Employee benefits	15	9,726	1,581		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	537,241			
Previous years' tax	17	32,194			
Penalties and interest	18	6,088			
	19	575,523			
	20	-			
Discounts allowed					
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22	-			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
	24	2,236			
- recoverable from general municipal revenues	25	2,700			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	29	-			
	29	580,459			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1990 (lower tier municipalities only)					
Interim billings: Number of installments	31	1			
Due date of first installment (YYYYMMDD)	32	19900228			
Due date of last installment (YYYYMMDD)	33	0			
Final billings: Number of installments	34	1			
Due date of first installment (YYYYMMDD)	35	19900731			
Due date of last installment (YYYYMMDD)	36	0			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
	63	-	-	-	-
Total					

					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	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	345	102,606	11,401	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	338	31,514	3,502	
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 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, 1989					67	63,500	136,894	-	200,394
Approved in 1990					68	-	-	-	-
Financed in 1990					69	-	-	-	-
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1990					71	63,500	136,894	-	200,394
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	1,100,000	1,160,000	1,218,000	1,280,000
									1,342,500