

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 59019

MUNICIPALITY OF: Emo Tp

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Emo 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	744,155	-	277,434	466,722
Direct water billings on ratepayers -- own municipality	2	143,481	-		143,481
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	43,479	-		43,479
-- other municipalities	5	-	-		-
Subtotal	6	931,115	-	277,434	653,681
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,801	-	-	5,801
Ontario					
The Municipal Tax Assistance Act	9	6,423	-		6,423
The Municipal Act, section 157	10	1,725	-		1,725
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	10,028	-	2,405	7,623
Ontario Hydro	13	413	-	-	413
Liquor Control Board of Ontario	14	726	-	-	726
Other	15	-	-	-	-
Municipal enterprises	16	2,664	-	-	2,664
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	27,780	-	2,405	25,375
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	538,234			538,234
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	36,000			36,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	574,234			574,234
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	60,583			60,583
Canada specific grants	30	5,253			5,253
Other municipalities - grants and fees	31	21,700			21,700
Fees and service charges	32	178,640			178,640
Subtotal	33	266,176			266,176
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,720	-	-	3,720
Rents, concessions and franchises	36	18,325			18,325
Fines	37	-			-
Penalties and interest on taxes	38	13,101			13,101
Investment income - from own funds	39	982			982
- other	40	51,848			51,848
Donations	70	17,520			17,520
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	28,700			28,700
Contributions from reserves and reserve funds	44	4,422			4,422
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	14,136			14,136
--	46	-			-
--	47	58,879			58,879
--	48	-			-
Subtotal	50	211,633	-	-	211,633

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Emo Tp

2LT - UP
42

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					
4000	Subtotal levied by tax rate						-
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						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Emo Tp

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	157,680	148,999	-	8,681	-
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	4,863	4,854	-	9	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	2,810	2,676	-	134	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	165,353	156,529	-	8,824	-
Subtotal Commercial		65,533	54,063	-	11,470	-
Subtotal Industrial		6,626	5,466	-	1,160	-
Pipeline	5.251200	38,526	31,784	-	6,742	-
Other	-	-	-	-	-	-
Supplementary Taxes		1,396	1,062	-	334	-
Subtotal levied by tax rate		277,434	248,904	-	28,530	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		277,434	248,904	-	28,530	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Emo Tp

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7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	5,686	-	-	7,903
Protection to Persons and Property					
Fire	2	-	-	-	1,900
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	450	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	450	-	-	1,900
Transportation services					
Roadways	8	-	-	-	4,460
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	4,460
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,600
Garbage Collection	19	-	-	-	18,364
Garbage Disposal	20	-	-	-	825
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	20,789
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,854
--	29	-	-	-	-
Subtotal	30	-	-	-	1,854
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	1,725	1,314	20,000	70,523
Libraries	38	51,301	3,939	1,700	13,210
Other Cultural	39	-	-	-	51,971
Subtotal	40	53,026	5,253	21,700	135,704
Planning and Development					
Planning and Development	41	-	-	-	5,902
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	128
Agriculture and Reforestation	44	1,421	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,421	-	-	6,030
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	60,583	5,253	21,700	178,640

		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	143,047	-	82,510	14,281	-	25,018	214,820
Protection to Persons and Property								
Fire	2	4,577	-	13,423	1,700	-	-	19,700
Police	3	-	-	155,305	-	-	-	155,305
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	6,119	-	2,502	-	408	-	9,029
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	10,696	-	171,230	1,700	408	-	184,034
Transportation services								
Roadways	8	98,069	-	79,326	123,870	-	8,670	309,935
Winter Control	9	9,148	-	22,443	-	-	-	31,591
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	12,920	5,435	-	-	18,355
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	107,217	-	114,689	129,305	-	8,670	359,881
Environmental services								
Sanitary Sewer System	16	12,132	-	15,813	18,794	-	-	46,739
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	48,530	-	63,460	31,038	-	14,348	157,376
Garbage Collection	19	-	-	26,345	-	-	-	26,345
Garbage Disposal	20	-	-	865	-	22,135	-	23,000
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	60,662	-	106,483	49,832	22,135	14,348	253,460
Health Services								
Public Health Services	24	-	-	-	-	36,965	-	36,965
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	36,583	-	-	-	36,583
Cemeteries	28	-	-	1,035	2,493	-	-	3,528
--	29	-	-	10,112	-	-	-	10,112
Subtotal	30	-	-	47,730	2,493	36,965	-	87,188
Social and Family Services								
General Assistance	31	-	-	-	-	75,748	-	75,748
Assistance to Aged Persons	32	-	-	-	-	47,142	-	47,142
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	122,890	-	122,890
Social Housing	90	-	-	-	-	55,016	-	55,016
Recreation and Cultural Services								
Parks and Recreation	37	60,596	-	87,078	70,717	-	2,000	220,391
Libraries	38	67,339	-	32,881	4,614	-	-	104,834
Other Cultural	39	-	-	48,672	-	-	-	48,672
Subtotal	40	127,935	-	168,631	75,331	-	2,000	373,897
Planning and Development								
Planning and Development	41	-	-	13,615	-	5,825	-	19,440
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	2,464	-	-	-	2,464
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	16,079	-	5,825	-	21,904
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	449,557	-	707,352	272,942	243,239	-	1,673,090

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Emo 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	- 55,674
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	221,366
Reserves and Reserve Funds	3	-
Subtotal	4	221,366
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	-
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	106,000
Canada	21	-
Other Municipalities	22	-
Subtotal	23	106,000
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	28,700
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	6,000
--	30	-
--	31	-
Subtotal	32	34,700
Total Sources of Financing	33	362,066
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	336,360
Subtotal	36	336,360
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	28,700
Total Applications	42	365,060
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 52,680
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 52,680
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 52,680
* - 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

Emo Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,000	-	-	7,990
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	-	-	-	116,205
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	5,435
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	121,640
Environmental services					
Sanitary Sewer System	16	-	-	-	3,982
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	15,930
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	19,912
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,493
--	29	-	-	-	-
Subtotal	30	-	-	-	2,493
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	100,000	-	-	179,711
Libraries	38	-	-	-	4,614
Other Cultural	39	-	-	-	-
Subtotal	40	100,000	-	-	184,325
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	106,000	-	-	336,360

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Emo Tp

		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	-	
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	-	
	Subtotal 47	-	
Electricity	48	-	
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

Emo 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	-
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	-
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	-
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	-
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	33,231
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	33,231

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Emo Tp

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					
- general tax rates			50	-	-
- special are rates and special charges			51	-	-
- benefitting landowners			52	-	-
- 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	-	-
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
		1	2	3	4
		\$	\$	\$	\$
2000	61	-	-	-	-
2001	62	-	-	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004		-	-	-	-
2005 - 2009	65	-	-	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Emo Tp

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For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	250,247	1,062	-	251,309	248,904	2,405	-	251,309	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	-	-	-	-	-	-	-	-	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	28,196	334	-	28,530	28,530	-	-	28,530	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	-	-	-	-	-	-	-	-	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	278,443	1,396	-	279,839	277,434	2,405	-	279,839	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Emo Tp

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		1	\$
Balance at the beginning of the year	1	1,154,335	
Revenues			
Contributions from revenue fund	2	51,576	
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	3,789	
- other	6	13,133	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	68,498	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	4,422	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,422	
Balance at the end of the year for:			
Reserves	23	789,063	
Reserve Funds	24	429,348	
Total	25	1,218,411	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	542,463	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	39,316	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	239,000	
- sanitary and storm sewers	36	42,324	
- parks and recreation	64	-	
- library	65	9,742	
- other cultural	66	-	
- water	38	158,786	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	186,780	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
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	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	1,218,411	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Emo Tp

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	134,848	-
Accounts receivable			
Canada	2	28,089	
Ontario	3	104,673	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	69,852	business taxes
Taxes receivable			
Current year's levies	9	44,867	
Previous year's levies	10	12,124	-
Prior year's levies	11	290	-
Penalties and interest	12	4,451	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,318,623	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	18,154	18,154
	Total 21	1,735,971	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Emo 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	115,246		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	18,345		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	6,230		
Trade accounts payable	31	2,933		
Other	32	7,904		
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	-		
- 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	1,218,411		
Accumulated net revenue (deficit)				
General revenue	42	181,166		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	34,978		
Libraries	49	1,091		
Cemetaries	50	24,672		
Recreation, community centres and arenas	51	72,315		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	52,680		
Total	59	1,735,971		

Municipality

Emo Tp

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For the year ended December 31, 1999.

1. Number of continuous full time employees as at December 31		1	
Administration	1	3	
Non-line Department Support Staff	2	-	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	4	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	-	
Total	13	7	

2. Total expenditures during the year on:		continuous full time employees December 31		other	
		1	2		
		\$	\$		
Wages and salaries	14	259,951	66,739		
Employee benefits	15	25,995	3,337		

3. Reductions of tax roll during the year (lower tier municipalities only)		1	
Cash collections:		\$	
Current year's tax	16	699,287	
Previous years' tax	17	39,592	
Penalties and interest	18	13,766	
Subtotal	19	752,645	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	-	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	-	
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	-	
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	752,645	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

4. Tax due dates for 1999 (lower tier municipalities only)		1	
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	19,990,416
	Due date of last installment (YYYYMMDD)	33	-
Final billings:	Number of installments	34	1
	Due date of first installment (YYYYMMDD)	35	19,991,029
	Due date of last installment (YYYYMMDD)	36	-
			\$
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	
Estimated to take place	1	2	3	4	
	\$	\$	\$	\$	
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		2,377	
2,377				2,377	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1999 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Water		39		387	
In this municipality		137,454		6,027	
In other municipalities (specify municipality)					
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1999 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		44		379	
In this municipality		40,967		2,512	
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	
		\$		\$	
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		63,500	
Approved in 1999		68		-	
Financed in 1999		69		-	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1999		71		63,500	
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	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	

ANALYSIS OF USER FEES

Municipality

Emo 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
	1				4,460	0
	2		4	4	18,364	Monthly rate
	3				70,523	Fundraising
	4				13,210	Fundraising
	5				51,971	Fundraising
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			158,528	
All other user fees		22			20,112	
	Total	23			178,640	