

2019 FINANCIAL INFORMATION RETURN

Municipality: **Emo Tp**
 Tier: **Single-Tier**
 Area: **Rainy River D**

MSO Office: **Northwest Ontario**
 Asmt Code: **5919**
 MAH Code: **87607**

Submitting: **FIR Schedules Only**
 Version: **2019.01001**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
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70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
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76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
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81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Bridget Foster
0022	Telephone	807-482-2378
0024	Fax	807-482-2741
0028	Email (Required)	bfoster@emo.ca
0030	Website address of Municipality	www.emo.ca
0091	Municipal Auditor	Mike Canfield CPA, CA
0092	Municipal Audit Firm	BDO Canada LLP
0095	Municipal Auditor's Email (Required)	mcanfield@bdo.ca
0090	Municipal Treasurer	Bridget Foster
0093	Municipal Treasurer's Email (Required)	bfoster@emo.ca
0094	Date	1/25/21

Signature of Municipal Treasurer

Signature	Date
0	

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Modified Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data		Data Source
0040	Households	2 (List)
0041	Population	MPAC
0042	Youth Population	1,333 State Can
		34 MPAC

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FIR2019: Emo Tp

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2019

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	1,752,010
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	28,272
9940	Subtotal	1,780,282
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	432,000
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	10,000
0695	Other MMAH	265,000
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	707,000
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	209,253
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	56,836
0820	Canada conditional grants (SLC 12 9910 02)	5,960
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899	Subtotal	272,049
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	48,708
1299	Total User Fees and Service Charges (SLC 12 9910 04)	668,831
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	26,898
1430	Rents, concessions and franchises	108,436
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	135,334
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	562
1620	Penalties and interest on taxes	32,654
1698	Other	
1699	Subtotal	33,216
	Other revenue	
1805	Investment income	81,676
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-639
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	961,791
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Misc Revenue	62,343
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	1,105,171
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	4,750,591

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2019

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	4,750,591
2020	LESS: Total Expenses (SLC 40 9910 11)	3,482,256
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	1,268,335
2060	Accumulated surplus/(deficit) at the beginning of year	15,961,790
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	15,961,790
2063	Other comprehensive income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	17,230,125

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	0

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	0

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2019

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government		4,000					
Protection services							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	705			25			
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)			4,782				
0498 Other							
0499 Subtotal	705	0	4,782	25	0	0	0
Transportation services							
0611 Roads - Paved							
0612 Roads - Unpaved	60,399			7,970			
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	60,399	0	0	7,970	0	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				360,315			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				130,290	56,836		
0832 Water distribution/transmission							
0840 Solid waste collection				47,780			
0850 Solid waste disposal				1,000			
0860 Waste diversion	7,542						
0898 Other							
0899 Subtotal	7,542	0	0	539,385	56,836	0	0
Health services							
1010 Public health services				3,500			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				5,717			
1098 Other							
1099 Subtotal	0	0	0	9,217	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	12,579		30,000	111,334			
1640 Libraries	128,028	1,960	13,926				
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	140,607	1,960	43,926	111,334	0	0	0
Planning and development							
1810 Planning and zoning				900			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	900	0	0	0
1910 Other							
9910 TOTAL	209,253	5,960	48,708	668,831	56,836	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2019

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	Y
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M Multi-Residential	Y									
0330	C Commercial	Y									
0340	I Industrial	Y									

3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
			CVA Boundary 4 \$	% of Highest Band Rate 5 %	CVA Boundary 6 \$	% of Highest Band Rate 7 %
0610	C Commercial	N				
0611	G Parking Lot	N				
0612	D Office Building	N				
0613	S Shopping Centre	N				
0620	I Industrial	N				
0621	L Large Industrial	N				

4. Phase-In Program in Effect (Most recent Phase-In only)

	Phase-In Program in Effect? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Yrs
0805	R Residential	2016	4
0810	M Multi-Residential	2016	4
0815	N New Multi-Residential		
0820	C Commercial (Includes G, D, S)	2016	4
0840	I Industrial (Includes L)	2016	4
0850	F Farmland	2016	4
0855	T Managed Forest		
0860	P Pipeline	2016	4

5. Rebates for Eligible Charities

	2 %
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210	R Residential	1	20200531	1	20201031	
1220	M Multi-Residential	1	20200531	1	20201031	
1230	F Farmland	1	20200531	1	20201031	
1240	T Managed Forest	1	20200531	1	20201031	
1250	C Commercial	1	20200531	1	20201031	
1260	I Industrial	1	20200531	1	20201031	
1270	P Pipeline	1	20200531	1	20201031	
1298	Other <input type="text"/>					

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	453		-453	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	5,661		-19	5,642
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,695,776	0	245,757	1,941,533
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	46,575			46,575
8020	Fire service charges				0
8025	Minimum tax (differential only)	1,790			1,790
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	48,365	0	0	48,365
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	7,869		1,104	8,973
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	7,869	0	1,104	8,973
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	1,752,010	0	246,861	1,998,871

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2019

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	\$	\$	\$	\$
					0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	23,338	0	3,225	26,563
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	1,725			1,725
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	1,725	0	0	1,725
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	25,063	0	3,225	28,288

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2019

1. Municipal and School Board Taxation

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	83.607%	0.000%	16.393%	0.000%	0.000%			
Property Class Group	Taxable Asmt. (CVA) 16 \$	Taxable Asmt. (Wtd & Disc CVA) 2 \$	Phase-In Taxable Asmt. (CVA) 18 \$	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 \$	TOTAL Taxes 3 \$	Municipal Taxes LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	Distribution of Education Taxes in column 6 by School Board				
									ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	93,392,700	93,392,700	88,412,232	88,412,232	1,460,363	1,318,019	0	142,344	139,732		2,612		
0050 Multi-residential	2,149,500	3,274,763	1,966,268	2,995,609	47,824	44,658	0	3,166	3,101		65		
0110 Farmland	6,419,800	1,604,950	6,262,063	1,565,516	25,858	23,338	0	2,520	2,381		139		
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	101,962,000	98,272,413	96,640,563	92,973,357	1,534,045	1,386,015	0	148,030	145,214	0	2,816	0	0
0210 Commercial	7,195,700	12,012,765	6,998,274	11,681,544	245,850	174,144	0	71,706	59,951	0	11,755	0	0
0215 Commercial New Construction	620,000	1,045,816	620,000	1,045,816	21,977	15,591	0	6,386	5,339	0	1,047	0	0
0310 Parking Lot	17,700	29,856	17,700	29,856	627	445	0	182	152	0	30	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	7,833,400	13,088,438	7,635,974	12,757,216	268,454	190,180	0	78,274	65,443	0	12,831	0	0
0510 Industrial	65,200	139,800	65,200	139,800	2,717	2,084	0	633	529	0	104	0	0
0515 Industrial New Construction	531,000	1,273,826	501,872	1,203,988	23,100	17,949	0	5,151	4,307	0	844	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	596,200	1,413,626	567,072	1,343,788	25,817	20,033	0	5,784	4,836	0	948	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	1,412,000	6,445,921	1,372,919	6,267,513	107,575	93,434	0	14,141	11,823	0	2,318	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	453	0	-453	-379		-74		
9170 Supplementary Taxes					5,642	5,661	0	-19	-17		-2		
9180 Total Levied by Rate					1,941,533	1,695,776	0	245,757	226,919	0	18,838	0	0
9190 Amts Added to Tax Bill					48,365	48,365	0	0					
9192 Other Taxation Amounts					8,973	7,869	0	1,104	909		195		
9199 TOTAL before Adj.	111,803,600	119,220,399	106,216,528	113,341,874	1,998,871	1,752,010	0	246,861	227,828	0	19,033	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA) 16 \$	PIL Asmt. (Wtd & Disc CVA) 2 \$	Phase-In PIL Asmt. (CVA) 18 \$	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 \$	Total PILS Levied 3 \$	Municipal PILS LT / ST 4 \$	UT 5 \$	Education PILS 6 \$
1010 Residential	23,600	23,600	23,225	23,225	346	346	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	23,600	23,600	23,225	23,225	346	346	0	0
1210 Commercial	920,800	1,553,205	913,400	1,540,723	26,178	22,969	0	3,209
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructi	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	920,800	1,553,205	913,400	1,540,723	26,178	22,969	0	3,209
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construc	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	1,600	1,600	1,575	1,575	39	23	0	16
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					26,563	23,338	0	3,225
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					1,725	1,725	0	0
9299 TOTAL before Adj.	946,000	1,578,405	938,200	1,565,523	28,288	25,063	0	3,225

Part 3 contains Distribution of PILS by School Boards

2019.01

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2019

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3	4	5				8	9	10	11	12	13	14	15
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada				0		0								
5020 Canada Enterprises	2,495		1,022	3,517		3,517	3,517							
Ontario														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act				0		0								
5230 Inst. Payments - Heads and Beds	1,725	0	0	1,725		1,725	1,725							
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other [Min of Transportation]	9,274			9,274		9,274	9,274							
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.	2,263			2,263		2,263	2,263							
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	0	0	0	0		0								
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other				0		0								
5610 Municipal Enterprises	9,282		2,187	11,469		11,469	11,469							
5910 Other Muns and Enterprises	24		16	40		40	24			16	13		3	
5950 Amounts Added to PIL	0	0	0	0		0								
9599 TOTAL	25,063	0	3,225	28,288	0	28,288	28,272	0	16	13	0	3	0	0

FIR2019: Emo Tp

Asmt Code: 5919
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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2019

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240 Governance	67,504		7,895					75,399			75,399
0250 Corporate Management	35,020		33,209	22,891	16,844			107,964	3,000		110,964
0260 Program Support	208,431		71,720	5,404	26,721	2,393	30,508	345,177	-42,500	-269,776	32,901
0299 Subtotal	310,955	0	112,824	28,295	43,565	2,393	30,508	528,540	-39,500	-269,776	219,264
Protection services											
0410 Fire	37,799		63,707		9,823		42,718	154,047		18,254	172,301
0420 Police				179,614				179,614		1,000	180,614
0421 Court Security								0			0
0422 Prisoner Transportation								0			0
0430 Conservation authority								0			0
0440 Protective inspection and control	5,604		39,747					45,351		5,374	50,725
0445 Building permit and inspection services								0			0
0450 Emergency measures								0		500	500
0460 Provincial Offences Act (POA)								0			0
0498 Other								0			0
0499 Subtotal	43,403	0	103,454	179,614	9,823	0	42,718	379,012	0	25,128	404,140
Transportation services											
0611 Roads - Paved	79,481		56,801		6,737		40,234	183,253		21,716	204,969
0612 Roads - Unpaved	181,780		129,907		15,409		79,251	406,347	9,000	48,153	463,500
0613 Roads - Bridges and Culverts	19,144		13,681		1,623		7,415	41,863		4,961	46,824
0614 Roads - Traffic Operations & Roadside							2,709	2,709		500	3,209
0621 Winter Control - Except sidewalks, Parking Lots	30,075		7,094					37,169		4,405	41,574
0622 Winter Control - Sidewalks, Parking Lots Only								0			0
0631 Transit - Conventional								0			0
0632 Transit - Disabled & special needs								0			0
0640 Parking								0			0
0650 Street lighting			31,660					31,660		1,000	32,660
0660 Air transportation								0			0
0698 Other								0			0
0699 Subtotal	310,480	0	239,143	0	23,769	0	129,609	703,001	9,000	80,735	792,736
Environmental services											
0811 Wastewater collection/conveyance								0			0
0812 Wastewater treatment & disposal			363,359		6,284		52,280	421,923		49,999	471,922
0821 Urban storm sewer system								0			0
0822 Rural storm sewer system								0			0
0831 Water treatment	70,972		69,805		16,000		222,849	379,626	20,000	44,987	444,613
0832 Water distribution/transmission								0			0
0840 Solid waste collection				47,845				47,845		5,670	53,515
0850 Solid waste disposal	12,693		11,182		11,738			35,613		4,220	39,833
0860 Waste diversion			10,611					10,611		500	11,111
0898 Other								0			0
0899 Subtotal	12,693	70,972	454,957	47,845	34,022	0	275,129	895,618	20,000	105,376	1,020,994
Health services											
1010 Public health services						62,740		62,740		1,500	64,240
1020 Hospitals								0			0
1030 Ambulance services						172,294		172,294		1,500	173,794
1035 Ambulance dispatch								0			0
1040 Cemeteries	17,000		7,232		1,225	845	138	26,440	21,500	3,133	51,073
1098 Other								0			0
1099 Subtotal	17,000	0	7,232	0	1,225	235,879	138	261,474	21,500	6,133	289,107
Social and family services											
1210 General assistance						9,408		9,408		2,500	11,908
1220 Assistance to aged persons								0			0
1230 Child care						14,355		14,355		500	14,855
1298 Other								0			0
1299 Subtotal	0	0	0	0	0	23,763	0	23,763	0	3,000	26,763

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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2019

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing						119,613		119,613		1,500	121,113
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other []								0			0
1498	Other []								0			0
1499	Subtotal	0	0	0	0	0	119,613	0	119,613	0	1,500	121,113
Recreation and cultural services												
1610	Parks	18,113		16,769		1,209		19,240	55,331	-18,500	6,557	43,388
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	96,935		122,972		19,899		54,961	294,767	4,200	34,931	333,898
1640	Libraries	129,767		57,854		8,911			196,532	3,300	3,500	203,332
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other []								0			0
1699	Subtotal	244,815	0	197,595	0	30,019	0	74,201	546,630	-11,000	44,988	580,618
Planning and development												
1810	Planning and zoning			15,493	8,302				23,795		2,820	26,615
1820	Commercial and Industrial								0			0
1830	Residential development								0			0
1840	Agriculture and reforestation				810				810		96	906
1850	Tile drainage/shoreline assistance								0			0
1898	Other []								0			0
1899	Subtotal	0	0	15,493	9,112	0	0	0	24,605	0	2,916	27,521
1910	Other []								0			0
9910	TOTAL	939,346	70,972	1,130,698	264,866	142,423	381,648	552,303	3,482,256	0	0	3,482,256

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Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2019

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	762,306
5020	Employee benefits	177,040
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	939,346
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	939,346
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	62,740
5850	District Social Services Administration Board (DSSAB)	315,670
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2019 Opening Net Book Value	COST					Long Term	AMORTIZATION				2019 Closing Net Book Value
		2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2019 Closing Cost Balance		2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	
		1 \$	2 \$	3 \$	4 \$	5 \$		6 \$	7 \$	8 \$	9 \$	
Social Housing												
1410	Public Housing	0	0			0		0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0		0			0	0
1430	Rent Supplement Programs	0	0			0		0			0	0
1497	Other	0	0			0		0			0	0
1498	Other	0	0			0		0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	268,417	492,132			492,132		223,715	19,240		242,955	249,177
1620	Recreation programs	0	0			0		0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0		0			0	0
1634	Rec. Fac. - All Other	812,085	2,539,617	6,104		2,545,721		1,727,532	54,962		1,782,494	763,227
1640	Libraries	0	0			0		0			0	0
1645	Museums	0	0			0		0			0	0
1650	Cultural services	0	0			0		0			0	0
1698	Other	0	0			0		0			0	0
1699	Subtotal	1,080,502	3,031,749	6,104	0	3,037,853	0	1,951,247	74,202	0	2,025,449	1,012,404
Planning and development												
1810	Planning and zoning	0	0			0		0			0	0
1820	Commercial and Industrial	0	0			0		0			0	0
1830	Residential development	0	0			0		0			0	0
1840	Agriculture and reforestation	0	0			0		0			0	0
1850	Tile drainage/shoreline assistance	0	0			0		0			0	0
1898	Other	0	0			0		0			0	0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0		0			0	0
9910	Total Tangible Capital Assets	14,128,511	21,916,475	1,119,477	139,182	0	22,896,770	7,787,964	552,303	137,965	8,202,302	14,694,468

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FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2019

SEGMENTED BY ASSET CLASS

		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	119,652	119,652
2010	Land Improvements	0	
2020	Buildings	1,257,905	1,203,216
2030	Machinery & Equipment	622,900	584,537
2040	Vehicles	164,602	148,440
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	2,165,059	2,055,845
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	1,130,860	1,102,968
2230	Machinery & Equipment	795,592	815,553
2240	Vehicles	0	
2250	Linear Assets	10,037,000	10,720,102
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	11,963,452	12,638,623
9920	Total Tangible Capital Assets	14,128,511	14,694,468
2405	Construction-in-progress	0	0
9921	Total Tangible Capital Assets and Construction-in-progress	14,128,511	14,694,468

FIR2019: Emo Tp

Schedule 51

Asmt Code: 5919

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 87607

for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST			
2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
1	2	3	4
\$	\$	\$	\$
0299	General government		
	Protection services		
0410	Fire		
0420	Police		
0421	Court Security		
0422	Prisoner Transportation		
0430	Conservation authority		
0440	Protective inspection and control		
0445	Building permit and inspection services		
0450	Emergency measures		
0460	Provincial Offences Act (POA)		
0498	Other		
0499			
	Transportation services		
0611	Roads - Paved		
0612	Roads - Unpaved		
0613	Roads - Bridges and Culverts		
0614	Roadways - Traffic Operations & Roadside		
0621	Winter Control - Except sidewalks, Parking Lots		
0622	Winter Control - Sidewalks, Parking Lots Only		
0631	Transit - Conventional		
0632	Transit - Disabled & special needs		
0640	Parking		
0650	Street lighting		
0660	Air transportation		
0698	Other		
0699			
	Environmental services		
0811	Wastewater collection/conveyance		
0812	Wastewater treatment & disposal		
0821	Urban storm sewer system		
0822	Rural storm sewer system		
0831	Water treatment		
0832	Water distribution/transmission		
0840	Solid waste collection		
0850	Solid waste disposal		
0860	Waste diversion		
0898	Other		
0899			
	Health services		
1010	Public health services		
1020	Hospitals		
1030	Ambulance services		
1035	Ambulance dispatch		
1040	Cemeteries		
1098	Other		
1099			
	Social and family services		
1210	General assistance		
1220	Assistance to aged persons		
1230	Child care		
1298	Other		
1299			
	Social Housing		
1410	Public Housing		
1420	Non-Profit/Cooperative Housing		
1430	Rent Supplement Programs		
1497	Other		
1498	Other		
1499			
	Recreation and cultural services		
1610	Parks		
1620	Recreation programs		
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill		
1634	Rec. Fac. - All Other		
1640	Libraries		
1645	Museums		
1650	Cultural services		
1698	Other		
1699			
	Planning and development		
1810	Planning and zoning		
1820	Commercial and Industrial		
1830	Residential development		
1840	Agriculture and reforestation		
1850	Tile drainage/shoreline assistance		
1898	Other		
1899			
1910	Other		
9910	Total Construction-In-Progress		

FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 53

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2019

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,268,335
1020	Acquisition of tangible capital assets	-1,119,477
1030	Amortization of tangible capital assets (SLC 51 9910 08)	552,303
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	689
1050	Proceeds on sale of tangible capital assets	528
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-565,957
1210	Change in supplies inventories	44,281
1220	Change in prepaid expenses	773
1230	Other <input type="text"/>	
1299	Subtotal	45,054
1410	(Increase)/decrease in net financial assets/net debt	747,432
1420	Net financial assets (net debt), beginning of year	1,766,279
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	2,513,711

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	1,730,940
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,730,940
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	0
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	0
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	56,836
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	56,836
0499	Subtotal	56,836
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	1,787,776
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	668,299

2019.01

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CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

Schedule 54

for the year ended December 31, 2019

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2019 Actual
Operating Transactions		1
Cash received from		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2019 Actual
Cash and cash equivalents represented by:		1
		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

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FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2019

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2019 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,268,335
2020	Non-cash items including amortization	166,215
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	773
2040	Change in deferred revenue	169,500
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	1,604,823
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	528
0620	Cash used to acquire tangible capital assets	-1,119,477
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,118,949
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	251,602
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	251,602
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-121,856
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-121,856
1210	Increase in cash and cash equivalents	615,620
1220	Cash and cash equivalents, beginning of year	818,393
9920	Cash and cash equivalents, end of year	1,434,013

		2019 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,434,013
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	1,434,013
Cash:		
1501	Unrestricted	1,398,723
1502	Restricted	35,290
1503	Unallocated	
9950	Cash and cash equivalents, end of year	1,434,013

FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2019

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves				
	1	2	3				
	\$	\$	\$				
0299 Balance, beginning of year	235,025	2,613,490	781,931				
0310 Allocation of Surplus		31,000	28,305				
0315 Allocation of Surplus : for operating							
0320 Allocation of Surplus : for capital		31,000	28,305				
Development Charges Act							
0610 Non-discounted services							
0620 Discounted services							
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0						
0699 Subtotal Development Charges Act	0						
0810 Lot levies							
0820 Subdivider contributions							
0830 Recreational land (the Planning Act)							
0841 Investment Income	3,160	56,470					
0860 Gasoline Tax - Province							
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))							
0862 Gasoline Tax - Federal	162,117						
0864 Building Canada Fund (BCF)							
0870 Inter - Reserve Fund / Reserves Transfer							
0895 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>							
0896 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>							
0897 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>							
0898 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>							
9940 TOTAL Revenues & Surplus	165,277	87,470	28,305				
Less: Utilization of reserve funds and reserves (transfers)							
1012 For acquisition of tangible capital asset							
1015 For current operations		8					
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0						
1026 Development Charges earned to operations (SLC 61 0299 07)	0						
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition							
1035 Recreational land (the Planning Act) earned to operations							
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)							
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)							
1047 Deferred revenue earned (Canada Gas Tax)							
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0						
1070 Inter - Reserve Fund / Reserves Transfer							
0910 Less: Utilization (deferred revenue recognized)	0	8	0				
2099 Balance, end of year	400,302	2,700,952	810,236				

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2019

2019.01

FIR2019: Emo Tp

Schedule 70

Asmt Code: 5919

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 87607

for the year ended December 31, 2019

Financial Assets		1
		\$
0299	Cash and cash equivalents	1,434,013
	Accounts receivable	
0410	Canada	73,638
0420	Ontario	354,465
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	204,721
0499	Subtotal	632,824
	Taxes receivable	
0610	Current year's levies	101,393
0620	Previous year's levies	54,301
0630	Prior year's levies	64,791
0640	Penalties and interest	36,647
0690	LESS: Allowance for uncollectables	21,954
0699	Subtotal	235,178
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="One Fund, etc."/>	2,811,477
0829	Subtotal	2,811,477
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	5,113,492
8010	* Market value of Investments included in Line 0829	2,666,315

2019.01

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2019

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	191,147
2290	Other	
2299	Subtotal	191,147
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	400,302
2490	Other	36,788
2499	Subtotal	437,090
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	1,730,940
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,730,940
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	181,737
Post employment benefits		
2810	Accumulated sick leave	58,867
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	58,867
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	2,599,781
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	2,513,711
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	14,694,468
6250	Inventories of Supplies	325
6260	Prepaid Expenses	21,621
6299	Total Non-Financial Assets	14,716,414
9970	Total Accumulated Surplus/(Deficit)	17,230,125
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	12,963,529
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	3,511,188
6430	General Surplus/ (Deficit)	774,506
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	94,119
5050	Cemeteries	99,222
5055	Recreation, community centres and arenas	22,303
5060	Business Improvement Area	
5076	Other Parks	-53,005
5077	Other Landfill (Funded in reserves)	-181,737
5078	Other	
5079	Other	
5098	Total Local Boards	-19,098
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	17,230,125

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2019

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	211,945
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,998,871
0225	PLUS: Current Year Penalties and Interest	32,654
0240	LESS: Total cash collections (SLC 72 0699 09)	2,006,036
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	0
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Increase to AFDA"/>	-2,256
0290	Taxes receivable, end of year	235,178
Cash Collections		9
		\$
0610	Current year's tax	1,897,205
0620	Previous year's tax	84,242
0630	Penalties and interest	24,589
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	2,006,036

2019.01001

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2019

		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)						0			0
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362.2)						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
2899	Tax adjustments before allowances	0	0	0	0	0	0	0	0	0
		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362.2)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0
Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	227,841	0	19,036	0	0	246,877			

2019.01

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

1. Debt burden of the municipality

		1
		\$
All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other CIBC	1,730,940
0298	Other	
0299	Subtotal	1,730,940
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	1,730,940

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	1,730,940
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	1,730,940

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	1,730,940
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	1,730,940

2019.01001

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
------	---------------------	----------------------

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

2019.01

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

8. Contingent liabilities

2610	Pending or threatened litigation
2620	Retroactive wage settlements
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others
2640	Outstanding loans guaranteed
2698	Other <input type="text"/>
2699	TOTAL

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
		0	

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates
3014	Other
3015	Tile Drainage/Shoreline Assistance
3020	Recovered from reserve funds
Recovered from unconsolidated entities:	
3030	Electricity
3040	Gas
3050	Telephone
3097	Other <input type="text"/>
3098	Other <input type="text"/>
3099	TOTAL

Principal 1 \$	Interest 2 \$	Total 3 \$
121,856	70,972	
121,856	70,972	

Line 3099 includes:

3110	Lump sum (balloon) repayments of long term debt
3120	Provincial Grant funding for repayment of long term debt

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases)
------	--

		0
--	--	---

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance
3420	Other long term debt refinanced

Principal 1 \$	Interest 2 \$

2019.01001

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8		
\$	\$	\$	\$	\$	\$	\$	\$		
3210	Year 2020	121,856	66,166						
3220	Year 2021	121,856	61,353						
3230	Year 2022	121,856	56,539						
3240	Year 2023	121,856	51,726						
3250	Year 2024	121,856	46,913						
3260	Years 2025 to 2029	1,121,660	205,761						
3270	Years 2030 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	1,730,940	488,458	0	0	0	0		

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD for the year ended December 31, 2019

0210 District Social Services Administration Board

DSSAB Rainy River D

% of Municipality's Share of DSSAB	
------------------------------------	--

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499	Total Financial Assets	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
9,313,287	560,129	6.0%
2,548,479	153,273	6.0%
	0	6.0%
	0	6.0%
	0	6.0%
	0	6.0%
11,861,766	713,402	6.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other	
0697	Other	
0698	Other	
0699	Total Liabilities	

5,036,280	302,897	6.0%
641,576	38,586	6.0%
549,200	33,031	6.0%
	0	6.0%
1,566,604	94,220	6.0%
	0	6.0%
	0	6.0%
	0	6.0%
7,793,660	468,734	6.0%

9910 **Net Financial Assets (Net Debt)**

4,068,106	244,668	6.0%
-----------	---------	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	TCA Under Construction
0897	Other	
0898	Other	
0899	Total Non-Financial Assets	

16,861,887	1,014,124	6.0%
	0	6.0%
249,154	14,985	6.0%
102,364	6,156	6.0%
	0	6.0%
	0	6.0%
17,213,405	1,035,266	6.0%

9920 **Accumulated Surplus/(Deficit)**

21,281,511	1,279,934	6.0%
------------	-----------	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other	Investment in TCA Under Construction
1098	Other	Unfunded Liabilities
1099	Accumulated Surplus/(Deficit)	

16,220,311	975,538	6.0%
4,175,768	251,143	6.0%
1,629,967	98,031	6.0%
102,364	6,156	6.0%
-846,899	-50,935	6.0%
21,281,511	1,279,934	6.0%

FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD for the year ended December 31, 2019

1210 District Social Services Administration Board DSSAB Rainy River D

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1420	Ontario Disability Support Program (ODSP)	
1430	Ontario Drug Benefit Program (ODB)	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other CHPI	
1499	Total Provincial Funding	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
2,476,957	148,972	6.0%
	0	6.0%
	0	6.0%
5,952,944	358,028	6.0%
4,913,364	295,504	6.0%
119,857	7,209	6.0%
361,772	21,758	6.0%
13,824,894	831,471	6.0%

Federal

1610	Social Housing	
1698	Other 	
1699	Total Federal Funding	

1,588,116	95,514	6.0%
	0	6.0%
1,588,116	95,514	6.0%

Municipal Contributions

1810	Municipal Billings	
1898	Other 	
1899	Total Municipal Contributions	

5,364,874	322,660	6.0%
	0	6.0%
5,364,874	322,660	6.0%

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other Misc	
2098	Other 	
2099	Total Other Revenues	

	0	6.0%
	0	6.0%
3,971,153	238,837	6.0%
	0	6.0%
3,971,153	238,837	6.0%

9930 Total Revenues

24,749,037	1,488,481	6.0%
-------------------	------------------	-------------

EXPENSES

Social Services

2210	Ontario Works	
2220	Ontario Disability Support Program (ODSP)	
2230	Ontario Drug Benefit Program (ODB)	
2240	Child Care	
2250	Social Housing	
2260	Other CHPI	
2299	Total Social Services	

3,006,710	180,833	6.0%
	0	6.0%
	0	6.0%
6,235,986	375,051	6.0%
5,643,571	339,421	6.0%
336,846	20,259	6.0%
15,223,113	915,564	6.0%

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other 	
2440	DSSAB Administration	
2496	Other 	
2497	Other 	
2498	Other 	
2499	Total Health Services	

7,533,433	453,083	6.0%
	0	6.0%
	0	6.0%
1,379,215	82,950	6.0%
	0	6.0%
	0	6.0%
	0	6.0%
8,912,648	536,033	6.0%

9940 Total Expenses

24,135,761	1,451,597	6.0%
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9950 Annual Surplus / (Deficit)

613,276	36,884	6.0%
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FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 77 HEALTH UNIT for the year ended December 31, 2019

0210 Health Unit

Northwestern

% of Municipality's Share
of Health Unit

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499	Total Financial Assets	

Health Unit	Municipality's Share	% of Municipality's Share
1	2	3
\$	\$	%
4,725,622	120,409	2.5%
1,582,230	40,315	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
6,307,852	160,724	2.5%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other	
0697	Other	
0698	Other	
0699	Total Liabilities	

2,598,782	66,217	2.5%
	0	2.5%
680,228	17,332	2.5%
	0	2.5%
1,259,644	32,096	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
4,538,654	115,645	2.5%

9910 **Net Financial Assets (Net Debt)**

1,769,198	45,079	2.5%
-----------	--------	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	
0897	Other	
0898	Other	
0899	Total Non-Financial Assets	

1,348,190	34,352	2.5%
	0	2.5%
127,195	3,241	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
1,475,385	37,593	2.5%

9920 **Accumulated Surplus/(Deficit)**

3,244,583	82,672	2.5%
-----------	--------	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other	
1098	Other	
1099	Accumulated Surplus/(Deficit)	

1,348,190	34,352	2.5%
763,968	19,466	2.5%
1,132,425	28,854	2.5%
	0	2.5%
	0	2.5%
3,244,583	82,672	2.5%

FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 77 HEALTH UNIT for the year ended December 31, 2019

1210 Health Unit Northwestern

Consolidated Statement of Operations

REVENUES

Provincial

	Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
1411 Province of Ontario	16,369,143	417,086	2.5%
1450 Land Ambulance		0	2.5%
1497 Other 		0	2.5%
1498 Other 		0	2.5%
1499 Total Provincial Funding	16,369,143	417,086	2.5%

Federal

1611 Government of Canada	157,847	4,022	2.5%
1698 Other 		0	2.5%
1699 Total Federal Funding	157,847	4,022	2.5%

Municipal Contributions

1810 Municipal Billings	2,462,435	62,743	2.5%
1898 Other 		0	2.5%
1899 Total Municipal Contributions	2,462,435	62,743	2.5%

Other Revenues

2010 Investment Income	80,277	2,045	2.5%
2020 Deferred revenue earned	1,471,631	37,497	2.5%
2097 Other Donations & Other Revenue	839,389	21,388	2.5%
2098 Other Expected adjust to revenue	-2,852,042	-72,670	2.5%
2099 Total Other Revenues	-460,745	-11,740	2.5%

9930 Total Revenues	18,528,680	472,111	2.5%
----------------------------	-------------------	----------------	-------------

EXPENSES

Health Services

2410 Land Ambulance		0	2.5%
2420 Public Health	18,175,161	463,103	2.5%
2430 Other 		0	2.5%
2440 DSSAB Administration		0	2.5%
2496 Other 		0	2.5%
2497 Other 		0	2.5%
2498 Other 		0	2.5%
2499 Total Health Services	18,175,161	463,103	2.5%

9950 Annual Surplus / (Deficit)	353,519	9,008	2.5%
--	----------------	--------------	-------------

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

for the year ended December 31, 2019

0210 Entity		% of Municipality's Share of Other Category	
-------------	--	---	--

Consolidated Statement of Financial Position

Financial Assets

	Other Category 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Other Category 3 %
0410 Cash and cash equivalents		0	
0420 Accounts Receivable		0	
0430 Investments		0	
0496 Other <input type="text"/>		0	
0497 Other <input type="text"/>		0	
0498 Other <input type="text"/>		0	
0499 Total Financial Assets	0	0	

Liabilities

0610 Accounts Payable and accrued liabilities		0	
0620 Debt		0	
0630 Pensions and other employee benefits		0	
0640 Other accrued liabilities		0	
0650 Deferred Revenue		0	
0696 Other <input type="text"/>		0	
0697 Other <input type="text"/>		0	
0698 Other <input type="text"/>		0	
0699 Total Liabilities	0	0	

9910 Net Financial Assets (Net Debt)	0	0	
---	----------	----------	--

Non-Financial Assets

0810 Tangible capital assets		0	
0820 Inventories of supplies		0	
0830 Prepaid expenses		0	
0896 Other <input type="text"/>		0	
0897 Other <input type="text"/>		0	
0898 Other <input type="text"/>		0	
0899 Total Non-Financial Assets	0	0	

9920 Accumulated Surplus/(Deficit)	0	0	
---	----------	----------	--

Accumulated Surplus Analysis

1010 Equity in Tangible Capital Assets		0	
1020 Reserves and Reserve funds		0	
1030 General Surplus/(Deficit)		0	
1097 Other <input type="text"/>		0	
1098 Other <input type="text"/>		0	
1099 Accumulated Surplus/(Deficit)	0	0	

2019.01

FIR2019: Emo Tp**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 5919

MAH Code: 87607

for the year ended December 31, 2019

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	14,038,909	680,538	4.8%
0420	Accounts Receivable	4,130,709	193,588	4.7%
0430	Investments	0	0	
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	18,169,618	874,126	4.8%
Liabilities				
0610	Accounts Payable and accrued liabilities	7,635,062	369,114	4.8%
0620	Debt	641,576	38,586	6.0%
0630	Pensions and other employee benefits	1,229,428	50,363	4.1%
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	2,826,248	126,316	4.5%
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	12,332,314	584,379	4.7%
9910	Net Financial Assets (Net Debt)	5,837,304	289,747	5.0%
Non-Financial Assets				
0810	Tangible capital assets	18,210,077	1,048,476	5.8%
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	376,349	18,226	4.8%
0896	Other	102,364	6,156	6.0%
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	18,688,790	1,072,859	5.7%
9920	Accumulated Surplus/(Deficit)	24,526,094	1,362,606	5.6%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	17,568,501	1,009,890	5.7%
1020	Reserves and Reserve funds	4,939,736	270,609	5.5%
1030	General Surplus/(Deficit)	2,762,392	126,885	4.6%
1097	Other	102,364	6,156	6.0%
1098	Other	-846,899	-50,935	6.0%
1099	Accumulated Surplus/(Deficit)	24,526,094	1,362,606	5.6%

2019.01

FIR2019: Emo Tp**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 5919

MAH Code: 87607

for the year ended December 31, 2019

Consolidated Statement of Operations		Total All	Municipality's Share	% of Municipality's Share of Total All
REVENUES		1	2	3
Provincial		\$	\$	%
1410	Ontario Works	2,476,957	148,972	6.0%
1411	Province of Ontario	16,369,143	417,086	2.5%
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	5,952,944	358,028	6.0%
1450	Land Ambulance	4,913,364	295,504	6.0%
1460	Social Housing	119,857	7,209	6.0%
1497	Other	0	0	
1498	Other	361,772	21,758	6.0%
1499	Total Provincial Funding	30,194,037	1,248,556	4.1%
Federal				
1610	Social Housing	1,588,116	95,514	6.0%
1611	Government of Canada	157,847	4,022	2.5%
1698	Other	0	0	
1699	Total Federal Funding	1,745,963	99,536	5.7%
Municipal Contributions				
1810	Municipal Billings	7,827,309	385,402	4.9%
1898	Other	0	0	
1899	Total Municipal Contributions	7,827,309	385,402	4.9%
Other Revenues				
2010	Investment Income	80,277	2,045	2.5%
2020	Deferred revenue earned	1,471,631	37,497	2.5%
2097	Other	4,810,542	260,225	5.4%
2098	Other	-2,852,042	-72,670	2.5%
2099	Total Other Revenues	3,510,408	227,097	6.5%
9930	Total Revenues	43,277,717	1,960,592	4.5%
EXPENSES				
Social Services				
2210	Ontario Works	3,006,710	180,833	6.0%
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	6,235,986	375,051	6.0%
2250	Social Housing	5,643,571	339,421	6.0%
2260	Other	336,846	20,259	6.0%
2299	Total Social Services	15,223,113	915,564	6.0%
Health Services				
2410	Land Ambulance	7,533,433	453,083	6.0%
2420	Public Health	18,175,161	463,103	2.5%
2430	Other	0	0	
2440	DSSAB Administration	1,379,215	82,950	6.0%
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	27,087,809	999,136	3.7%
Other Expenses				
2693	Other	0	0	
2694	Other	0	0	
2695	Other	0	0	
2696	Other	0	0	
2697	Other	0	0	
2698	Other	0	0	
2699	Total Other Expenses	0	0	
9940	Total All Expenses	42,310,922	1,914,700	4.5%
9950	Annual Surplus / (Deficit)	966,795	45,892	4.7%

2019.01001

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2019

Community Improvement Plans (Section 28 of the Planning Act)

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1	2
\$	#

Loans

- 2210 Loans issued in current year (2019)
- 2220 Outstanding Loans as of 2019

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2019

- 2610 Year: 2020
- 2620 Year: 2021
- 2630 Year: 2022
- 2640 Year: 2023
- 2650 Year: 2024
- 2660 Years beyond 2024

FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

1. Municipal workforce profile
Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	3.00		
0210 Fire	0.00	15.00	0.00
0211 Uniform		1.00	
0212 Civilian		14.00	
0215 Police	0.00	0.00	0.00
0216 Uniform			
0217 Civilian			
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	3.00		
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	2.00	3.00	
0250 Libraries	2.00	3.00	
0255 Planning			
0290 Other		1.00	
0298 Subtotal	10.00	22.00	0.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			

Employees of Joint Local Boards

0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00
0399 TOTAL	10.00	22.00	0.00

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2019

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts		Value of Contracts	
1	2	1	2
#		\$	
3		75,850	
0		0	

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

Number of Building Permits		Total Value of Building Permits	
1	2	1	2
#		\$	
19		1,878,000	
0		0	
2		620,000	
21		2,498,000	

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other A/R, Valuables, etc.
1498 Other
1499 **Subtotal**

1
\$
9,816,408
1,498,988
907,807
3,175,000
15,398,203

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2017 - 2019)

1
\$
400,167

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2019

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2019.01001

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2019

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

2019.01001

FIR2019: Emo Tp

Schedule 80

Asmt Code: 5919

STATISTICAL INFORMATION

MAH Code: 87607

for the year ended December 31, 2019

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2019

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Other Method (Please describe below)
			local trade value/tender value

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2019 based on permits issued.

1
\$
2,498,000

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

Median Number of Working Days
1
#
3

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

Reference : provincial standard is 10 working days

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

Reference : provincial standard is 15 working days

4

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**

Reference : provincial standard is 20 working days

6

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

--

Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
6	0	6

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1	0	1
---	---	---

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

0	0	0
---	---	---

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

0	0	0
---	---	---

1322 **Subtotal**

7	0	7
---	---	---

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1 #	2 #	3 #
3	6	0
0	0	0
0	0	0
0	0	0
3	6	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2019.

Hectares
1
#

11. Transportation Services

1710 Roads : Total Paved Lane Km

1
#
19

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

17

1722 Has the entire municipal road system been rated?

1725 Indicate the rating system used and the year the rating was conducted

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			2017

1730 Roads : Total UnPaved Lane Km

304

1740 Winter Control : Total Lane Km maintained in winter

323

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Asmt Code: 5919

MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2019

1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	
1755	Transit : Population of Service Area	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	1,924

Rating Of Bridges And Culverts		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
1765	Bridges	1	1
1766	Culverts	10	11
1767	Subtotal	11	12

	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?			N
1769	Indicate the rating system used and the year the rating was conducted.			

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	9
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	192.624
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	155.019
1850	Water Main Breaks : Number of water main breaks in a year.	0
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	
1860	Solid Waste Collection : Total tonnes collected from all property classes.	
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	
1870	Waste Diversion : Total tonnes diverted from all property classes.	15

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	0
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	3,388
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	1,309

14. Other Revenue (Used for the calculation of Operating Cost)

		1
		\$
2310	Fire Services: Other revenue.	27,519
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	600
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	10,449,098

FIR2019: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2019

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2021
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	121,856
0220	Interest (SLC 74 3099 02)	70,972
0299	Subtotal	192,828
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	192,828

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	192,828

Total Revenues		1
		\$
1610	Total Revenues (SLC 10 9910 01)	4,750,591
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	973,089
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	5,960
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	48,708
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-639
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	62,343
2299	Subtotal	1,089,461
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	3,661,130
2620	25% of Net Revenues	915,283
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	722,455

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2019.01

FIR2019: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 83

NOTES

for the year ended December 31, 2019

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :