

2021 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: **2021.01001**

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
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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	Crystal Gray
0022	Telephone	807-482-2378
0024	Fax	807-482-2741
0028	Email (Required)	cao@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	Crystal Gray
0093	Municipal Treasurer's Email (Required)	cao@emo.ca
0094	Date	10/05/23

Signature of Municipal Treasurer

Signature	Date
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0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

0078 If "Other Method" is selected in line 0077, please describe method of allocating Program Support

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	MPAC
0041	Population	Stats Can
0042	Youth Population	MPAC

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2021

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)	1,878,029
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	27,103
9940	Subtotal	1,905,132
0510	Estimated tax revenue	
	Government Transfers	
0620	Ontario Municipal Partnership Fund (OMPF)	414,700
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	27,643
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	24,660
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	467,003
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	193,574
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	18,245
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	69,579
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	0
0899	Subtotal	281,398
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	46,153
1299	Total User Fees and Service Charges (SLC 12 9910 04)	664,039
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	42,594
1430	Rents, concessions and franchises	26,443
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	69,037
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	98
1620	Penalties and interest on taxes	32,148
1698	Other	
1699	Subtotal	32,246
	Other revenue	
1805	Investment income	48,673
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-24,936
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	22,740
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	71,626
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	118,103
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	3,583,111

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

for the year ended December 31, 2021

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	3,583,111
2020	LESS: Total Expenses (SLC 40 9910 11)	3,681,485
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	-98,374
2060	Accumulated surplus/(deficit) at the beginning of year	17,609,838
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	17,609,838
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)	17,511,464

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:

Provincial Gas Tax Funding		1
		\$
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:

Canada Community - Building Fund - (Federal Gas Tax)		1
		\$
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	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
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	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Community - Building Fund used for Capital Investments	0
4205	Canada Community - Building Fund for Operating expenses: Capacity Building	
4299	Canada Community - Building Fund Recognized in the year	0

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**Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2021

	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							
Protection services							
0410 Fire	20,400						
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	3,686						
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)			5,752				
0498 Other							
0499 Subtotal	24,086	0	5,752	0	0	0	0
Transportation services							
0611 Roads - Paved							
0612 Roads - Unpaved	27,663			7,130			
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	27,663	0	0	7,130	0	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				367,806			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				142,205	17,395	69,579	
0832 Water distribution/transmission							
0840 Solid waste collection				56,975			
0850 Solid waste disposal				376			
0860 Waste diversion	9,608						
0898 Other							
0899 Subtotal	9,608	0	0	567,362	17,395	69,579	0
Health services							
1010 Public health services				3,500			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				16,345			
1098 Other							
1099 Subtotal	0	0	0	19,845	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	3,554		30,000	66,627	850		
1640 Libraries	128,028		10,401				
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	131,582	0	40,401	66,627	850	0	0
Planning and development							
1810 Planning and zoning	635			3,075			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	635	0	0	3,075	0	0	0
1910 Other							
0910 TOTAL	193,574	0	46,153	664,039	18,245	69,579	0

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2021

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
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	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1 Y or N	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	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?	Number of Tax Bands	Low Band		Middle Band	
			CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
	2 Y or N	3 #	4 \$	5 %	6 \$	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?	Year Current Phase-In Initiated	Term of Current Phase-In
	2 Y or N	3 Year	4 # of Yrs
0805	R Residential	N	
0810	M Multi-Residential	N	
0815	N New Multi-Residential	N	
0820	C Commercial (Includes G, D, S)	N	
0840	I Industrial (Includes L)	N	
0850	F Farmland	N	
0855	T Managed Forest	N	
0860	P Pipeline	N	

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	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210	R Residential	1	20210331	1	20211130	
1220	M Multi-Residential	1	20210331	1	20211130	
1230	F Farmland	1	20210331	1	20211130	
1240	T Managed Forest	1	20210331	1	20211130	
1250	C Commercial	1	20210331	1	20211130	
1260	I Industrial	1	20210331	1	20211130	
1270	P Pipeline	1	20210331	1	20211130	
1298	Other <input type="text"/>					

2021 01001
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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2021

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		114,481,100	1,719,708	0	239,773	1,959,481

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
2001	0	Emo Tp													
0010	RT	0 Residential	Full Occupied	1.000000	100%	96,050,300	96,050,300	1.412304%		0.153000%	1.565304%	1,356,522	0	146,957	1,503,479
0050	MT	0 Multi-Residential	Full Occupied	1.523500	100%	2,144,000	2,144,000	2.151645%		0.153000%	2.304645%	46,131	0	3,280	49,411
0110	FT	0 Farmland	Full Occupied	0.250000	100%	6,395,200	6,395,200	0.353076%		0.038250%	0.391326%	22,580	0	2,446	25,026
0210	CT	0 Commercial	Full Occupied	1.686800	100%	6,901,800	6,901,800	2.382274%		0.880000%	3.262274%	164,420	0	60,736	225,156
0240	CU	0 Commercial	Excess Land	1.686800	70%	66,600	66,600	1.667592%		0.880000%	2.547592%	1,111	0	586	1,697
0270	CX	0 Commercial	Vacant Land	1.686800	70%	190,500	190,500	1.667592%		0.880000%	2.547592%	3,177	0	1,676	4,853
0310	GT	0 Parking Lot	Full Occupied	1.686800	100%	17,700	17,700	2.382274%		0.880000%	3.262274%	422	0	156	578
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.686800	100%	44,000	44,000	2.382274%		0.980000%	3.362274%	1,048	0	431	1,479
0570	IX	0 Industrial	Vacant Land	1.686800	65%	21,000	21,000	1.548478%		0.880000%	2.428478%	325	0	185	510
0710	PT	0 Pipeline	Full Occupied	4.565100	100%	1,499,000	1,499,000	6.447309%		0.880000%	7.327309%	96,645	0	13,191	109,836
2140	JT	0 Industrial, NConstr.	Full Occupied	1.686800	100%	519,900	519,900	2.382274%		0.880000%	3.262274%	12,385	0	4,575	16,960
2145	JU	0 Industrial, NConstr.	Excess Land	1.686800	65%	11,100	11,100	1.548478%		0.880000%	2.428478%	172	0	98	270
2440	XT	0 Commercial, NConstr.	Full Occupied	1.686800	100%	620,000	620,000	2.382274%		0.880000%	3.262274%	14,770	0	5,456	20,226
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			114,481,100	114,481,100					1,719,708	0	239,773	1,959,481

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2021

		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)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	76,773		8,345	85,118
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,796,481	0	248,118	2,044,599
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	71,440			71,440
8020	Fire service charges				0
8025	Minimum tax (differential only)	1,967			1,967
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	73,407	0	0	73,407
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 style="width: 100px;" type="text" value="misc adjustment"/>	2,854		385	3,239
9892	Subtotal	10,723	0	1,489	12,212
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	1,880,611	0	249,607	2,130,218

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2021

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
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	22,292	0	3,086	25,378
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 style="width: 100px;" 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 style="width: 100px;" type="text"/>				0
9892	Subtotal	1,725	0	0	1,725
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	24,017	0	3,086	27,103

2021.01

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2021

1. Municipal and School Board Taxation

						TOTAL									
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other				
							83.263%	0.000%	16.737%	0.000%	0.000%				
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
						4 \$	5 \$		7 \$	8 \$	9 \$	10 \$	11 \$		
0010 Residential	96,050,300	96,050,300	96,050,300	96,050,300	1,503,479	1,356,522	0	146,957	144,061		2,896				
0050 Multi-residential	2,144,000	3,266,384	2,144,000	3,266,384	49,411	46,131	0	3,280	3,212		68				
0110 Farmland	6,395,200	1,598,800	6,395,200	1,598,800	25,026	22,580	0	2,446	2,359		87				
0140 Managed Forests	0	0	0	0	0	0	0	0							
9110 Subtotal	104,589,500	100,915,484	104,589,500	100,915,484	1,577,916	1,425,233	0	152,683	149,632	0	3,051	0	0		
0210 Commercial	7,158,900	11,945,530	7,158,900	11,945,530	231,706	168,708	0	62,998	52,454	0	10,544	0	0		
0215 Commercial New Construction	620,000	1,045,816	620,000	1,045,816	20,226	14,770	0	5,456	4,543	0	913	0	0		
0310 Parking Lot	17,700	29,856	17,700	29,856	578	422	0	156	130	0	26	0	0		
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0		
0325 Office Building New Construct	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	7,796,600	13,021,202	7,796,600	13,021,202	252,510	183,900	0	68,610	57,127	0	11,483	0	0		
0510 Industrial	65,000	97,244	65,000	97,244	1,989	1,373	0	616	513	0	103	0	0		
0515 Industrial New Construction	531,000	889,138	531,000	889,138	17,230	12,557	0	4,673	3,891	0	782	0	0		
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0		
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0		
9130 Subtotal	596,000	986,382	596,000	986,382	19,219	13,930	0	5,289	4,404	0	885	0	0		
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0		
0710 Pipelines	1,499,000	6,843,085	1,499,000	6,843,085	109,836	96,645	0	13,191	10,983	0	2,208	0	0		
0810 Other Property Classes	0	0	0	0	0	0	0	0							
9160 Adj. for shared PIL properties															
9170 Supplementary Taxes					85,118	76,773	0	8,345	8,323		22				
9180 Total Levied by Rate					2,044,599	1,796,481	0	248,118	230,469	0	17,649	0	0		
9190 Amts Added to Tax Bill					73,407	73,407	0	0							
9192 Other Taxation Amounts					12,212	10,723	0	1,489	1,279		210				
9199 TOTAL before Adj.	114,481,100	121,766,152	114,481,100	121,766,152	2,130,218	1,880,611	0	249,607	231,748	0	17,859	0	0		

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
						4 \$	5 \$	
1010 Residential	23,600	23,600	23,600	23,600	333	333	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	23,600	23,600	333	333	0	0
1210 Commercial	920,800	1,553,205	920,800	1,553,205	25,006	21,936	0	3,070
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 Construct	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	920,800	1,553,205	25,006	21,936	0	3,070
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 Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	1,600	1,600	1,600	1,600	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					25,378	22,292	0	3,086
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	946,000	1,578,405	27,103	24,017	0	3,086

Part 3 contains Distribution of PILS by School Boards

FIR2021: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2021

		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	69,704		1,359					71,063			71,063
0250	Corporate Management	35,020		21,416	23,332	28,153			107,921			107,921
0260	Program Support	182,063		106,627	5,499	169,111		33,649	496,949	-36,500	-426,800	33,649
0299	Subtotal	286,787	0	129,402	28,831	197,264	0	33,649	675,933	-36,500	-426,800	212,633
Protection services												
0410	Fire	26,656		47,605		10,736		48,850	133,847		26,832	160,679
0420	Police				169,935				169,935		1,000	170,935
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority								0			0
0440	Protective inspection and control	7,508		30,285					37,793		7,576	45,369
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	34,164	0	77,890	169,935	10,736	0	48,850	341,575	0	35,908	377,483
Transportation services												
0611	Roads - Paved	52,085		47,764		28,155		40,283	168,287		33,735	202,022
0612	Roads - Unpaved	140,047		128,428		75,705		59,558	403,738	9,000	80,933	493,671
0613	Roads - Bridges and Culverts	10,975		10,064		5,933		6,518	33,490		6,713	40,203
0614	Roads - Traffic Operations & Roadside							2,709	2,709		500	3,209
0621	Winter Control - Except sidewalks, Parking Lots	15,365		2,087					17,452		3,498	20,950
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			37,897				6,356	44,253		1,000	45,253
0660	Air transportation								0			0
0698	Other								0			0
0699	Subtotal	218,472	0	226,240	0	109,793	0	115,424	669,929	9,000	126,379	805,308
Environmental services												
0811	Wastewater collection/conveyance								0			0
0812	Wastewater treatment & disposal			356,121		5,044		52,280	413,445		82,879	496,324
0821	Urban storm sewer system								0			0
0822	Rural storm sewer system								0			0
0831	Water treatment		33,432	26,040		16,000		243,810	319,282	20,000	64,003	403,285
0832	Water distribution/transmission								0			0
0840	Solid waste collection				50,653				50,653		10,154	60,807
0850	Solid waste disposal	25,778		11,419		13,107			50,304		10,084	60,388
0860	Waste diversion			8,955					8,955		500	9,455
0898	Other								0			0
0899	Subtotal	25,778	33,432	402,535	50,653	34,151	0	296,090	842,639	20,000	167,620	1,030,259
Health services												
1010	Public health services						59,691		59,691		1,500	61,191
1020	Hospitals								0			0
1030	Ambulance services						191,162		191,162		1,500	192,662
1035	Ambulance dispatch								0			0
1040	Cemeteries			3,260		44	6,255	648	10,207		2,046	12,253
1098	Other								0			0
1099	Subtotal	0	0	3,260	0	44	257,108	648	261,060	0	5,046	266,106
Social and family services												
1210	General assistance						12,980		12,980		2,500	15,480
1220	Assistance to aged persons								0			0
1230	Child care						16,332		16,332		500	16,832
1298	Other								0			0
1299	Subtotal	0	0	0	0	0	29,312	0	29,312	0	3,000	32,312

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2021

		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						114,490		114,490		1,500	115,990
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other <input type="text"/>								0			0
1498	Other <input type="text"/>								0			0
1499	Subtotal	0	0	0	0	0	114,490	0	114,490	0	1,500	115,990
Recreation and cultural services												
1610	Parks	21,868		15,373		1,526		20,588	59,355		11,898	71,253
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	76,863		97,681		25,195		59,770	259,509	4,200	52,021	315,730
1640	Libraries	279,271		43,483		5,514			328,268	3,300	3,500	335,068
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other <input type="text"/>								0			0
1699	Subtotal	378,002	0	156,537	0	32,235	0	80,358	647,132	7,500	67,419	722,051
Planning and development												
1810	Planning and zoning			22,647		9,331			31,978		6,410	38,388
1820	Commercial and Industrial								0			0
1830	Residential development								0			0
1840	Agriculture and reforestation			66,856		581			67,437		13,518	80,955
1850	Tile drainage/shoreline assistance								0			0
1898	Other <input type="text"/>								0			0
1899	Subtotal	0	0	89,503	9,912	0	0	0	99,415	0	19,928	119,343
1910	Other <input type="text"/>								0			0
9910	TOTAL	943,203	33,432	1,085,367	259,331	384,223	400,910	575,019	3,681,485	0	0	3,681,485

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2021

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	778,752
5020	Employee benefits	164,451
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	943,203
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	943,203
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	59,691
5850	District Social Services Administration Board (DSSAB)	334,964
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:		
6009	Total COVID-19 Expenses as reported on SLC 40 9910 11	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2021: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2021

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST					AMORTIZATION				2021 Closing Net Book Value	
	2021 Opening Net Book Value	2021 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2021 Closing Cost Balance	2021 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2021 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and cultural services											
1610 Parks	255,555	519,098				519,098	263,543	20,588		284,131	234,967
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	771,999	2,612,186	41,536			2,653,722	1,840,187	59,770		1,899,957	753,765
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	1,027,554	3,131,284	41,536	0	0	3,172,820	2,103,730	80,358	0	2,184,088	988,732
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	14,526,454	23,289,145	298,020	166,524	0	23,420,641	8,762,691	575,019	91,588	9,246,122	14,174,519

2021.01

FIR2021: Emo Tp **Schedule 51**
Asmt Code: 5919 **SCHEDULE OF TANGIBLE CAPITAL ASSETS**
MAH Code: 87607 **for the year ended December 31, 2021**

SEGMENTED BY ASSET CLASS

		2021 Opening Net Book Value (NBV) 1 \$	2021 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	119,650	119,650
2010	Land Improvements	0	
2020	Buildings	1,197,971	1,142,377
2030	Machinery & Equipment	600,817	605,466
2040	Vehicles	175,826	147,952
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	2,094,264	2,015,445

		2021 Opening Net Book Value (NBV) 1 \$	2021 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	1,075,076	1,047,184
2230	Machinery & Equipment	802,543	772,801
2240	Vehicles	0	
2250	Linear Assets	10,554,571	10,339,089
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	12,432,190	12,159,074
9920	Total Tangible Capital Assets	14,526,454	14,174,519
2405	Construction-in-progress	0	403,676
9921	Total Tangible Capital Assets and Construction-in-progress	14,526,454	14,578,195

FIR2021: Emo Tp

Schedule 51

Asmt Code: 5919

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 87607

for the year ended December 31, 2021

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2021 Opening Balance	Expenditures in 2021	Less Assets Capitalized	2021 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other <input type="text"/>	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0	387,919		387,919
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0	15,757		15,757
0621	Winter Control - Except sidewalks, Parking Lots	0			0
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	0			0
0660	Air transportation	0			0
0698	Other <input type="text"/>	0			0
0699	Subtotal	0	403,676	0	403,676
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other <input type="text"/>	0			0
0899	Subtotal	0	0	0	0
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other <input type="text"/>	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other <input type="text"/>	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other <input type="text"/>	0			0
1498	Other <input type="text"/>	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other <input type="text"/>	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other <input type="text"/>	0			0
1899	Subtotal	0	0	0	0
1910	Other <input type="text"/>	0			0
9910	Total Construction-In-Progress	0	403,676	0	403,676

FIR2021: 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, 2021

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-98,374
1020	Acquisition of tangible capital assets	-298,020
1030	Amortization of tangible capital assets (SLC 51 9910 08)	575,019
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-403,676
1040	(Gain)/Loss on sale of tangible capital assets	24,936
1050	Proceeds on sale of tangible capital assets	50,000
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-51,741
1210	Change in supplies inventories	-32,129
1220	Change in prepaid expenses	-34,181
1230	Other <input type="text"/>	
1299	Subtotal	-66,310
1410	(Increase)/decrease in net financial assets/net debt	-216,425
1420	Net financial assets (net debt), beginning of year	3,059,258
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	2,842,833

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	
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	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03)	390,400
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	390,400
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	69,579
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	18,245
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	87,824
0499	Subtotal	478,224
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	478,224
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-223,472

2021.01

FIR2021: Emo Tp

Schedule 54

Asmt Code: 5919

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 87607

for the year ended December 31, 2021

* 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

		2021 Actual 1 \$
Operating Transactions		
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

		2021 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	1
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2021

* 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

		2021 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-98,374
2020	Non-cash items including amortization	1,323,528
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	-34,181
2040	Change in deferred revenue	208,014
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	1,398,987
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	50,000
0620	Cash used to acquire tangible capital assets	-298,020
0630	Change in construction-in-progress	-403,676
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-651,696
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-107,118
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	-107,118
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	518,317
1220	Cash and cash equivalents, beginning of year	855,528
9920	Cash and cash equivalents, end of year	1,373,845

		2021 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,373,845
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	1,373,845
Cash:		
1501	Unrestricted	1,338,606
1502	Restricted	35,239
1503	Unallocated	
9950	Cash and cash equivalents, end of year	1,373,845

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2021

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	295,000	3,530,109	805,377
0310 Allocation of Surplus		466,850	0
0315 Allocation of Surplus : for operating			
0320 Allocation of Surplus : for capital		466,850	
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	5,819	48,521	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Canada Community - Building Fund (Federal Gas Tax)	165,838		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	171,657	515,371	0
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		390,400	
1015 For current operations		19,800	22,059
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)	0		
1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)	0		
1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)	0		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	0	410,200	22,059
2099 Balance, end of year	466,657	3,635,280	783,318

2021.01001

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2021

2021.01

FIR2021: Emo Tp

Schedule 70

Asmt Code: 5919

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 87607

for the year ended December 31, 2021

Financial Assets		1
0299	Cash and cash equivalents	\$ 1,373,845
Accounts receivable		
0410	Canada	131,700
0420	Ontario	94,662
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	178,737
0499	Subtotal	405,099
Taxes receivable		
0610	Current year's levies	143,785
0620	Previous year's levies	40,061
0630	Prior year's levies	63,796
0640	Penalties and interest	49,378
0690	LESS: Allowance for uncollectables	26,906
0699	Subtotal	270,114
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="One Fund, etc."/>	3,933,804
0829	Subtotal	3,933,804
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	5,982,862
8010	* Market value of Investments included in Line 0829	3,742,930

2021.01

FIR2021: Emo Tp

Schedule 70

Asmt Code: 5919

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 87607

for the year ended December 31, 2021

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	1,124,079
2290	Other	
2299	Subtotal	1,124,079
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	466,657
2490	Other	49,656
2499	Subtotal	516,313
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	1,287,227
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,287,227
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	207,249
Post employment benefits		
2810	Accumulated sick leave	5,161
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	5,161
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	3,140,029
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	2,842,833
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	14,578,195
6250	Inventories of Supplies	32,129
6260	Prepaid Expenses	58,307
6299	Total Non-Financial Assets	14,668,631
9970	Total Accumulated Surplus/(Deficit)	17,511,464
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	13,290,968
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	4,418,598
6430	General Surplus/ (Deficit)	-267,719
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	137,824
5050	Cemeteries	129,143
5055	Recreation, community centres and arenas	24,891
5060	Business Improvement Area	
5076	Other Parks	-14,992
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	276,866
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-207,249
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-207,249
9971	Total Accumulated Surplus/(Deficit)	17,511,464

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2021

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	261,987
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	2,130,218
0225	PLUS: Current Year Penalties and Interest	32,148
0240	LESS: Total cash collections (SLC 72 0699 09)	2,148,666
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	2,967
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Increase to AFDA"/>	-2,606
0290	Taxes receivable, end of year	270,114
Cash Collections		9
		\$
0610	Current year's tax	1,984,205
0620	Previous year's tax	140,902
0630	Penalties and interest	23,559
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	2,148,666

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2021

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353)					0			0	
1010	Write-off of taxes (Mun. Act 354)					0			0	
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 355)					0			0	
1030	Cancellation, reduction or refund of taxes (Mun. Act 365)					0			0	
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB decision					0			0	
1050	RfR (Assessment Act 39.1)	208	0	25	0	0	1,179	0	1,412	
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1)					0			0	
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)					0			0	
1080	Special Amended Notice (SAN) (Assessment Act)					0			0	
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	152	0	0	0	0	1,403	0	1,555	
1099	Subtotal	360	0	25	0	0	2,582	0	2,967	
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)					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	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2301	Contaminated Property (Mun. Act 365.1)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2400	Change in Assessment (Mun. Act 365.3)					0			0	
2890	Other					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	360	0	25	0	0	2,582	0	2,967	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	231,388	0	17,834	0	0	249,222			

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other CIBC	1,287,227
0298	Other	
0299	Subtotal	1,287,227
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	1,287,227

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	1,287,227
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	1,287,227

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	1,287,227
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	1,287,227

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

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

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

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 2022	121,856	30,169							
3220 Year 2023	121,856	27,183							
3230 Year 2024	121,856	24,198							
3240 Year 2025	121,856	21,212							
3250 Year 2026	121,856	18,227							
3260 Years 2027 to 2031	677,947	46,898							
3270 Years 2032 onwards									
3280 Int. to be earned on sink. funds									
3299 TOTAL	1,287,227	167,887	0	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.

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2021

0210 District Social Services Administration Board

DSSAB Rainy River D

% of Municipality's Share of DSSAB	6.3%
------------------------------------	------

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
\$	\$	%
14,244,424	903,424	6.3%
2,701,546	171,340	6.3%
	0	6.3%
	0	6.3%
	0	6.3%
	0	6.3%
16,945,970	1,074,764	6.3%

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

9,216,320	584,527	6.3%
237,043	15,034	6.3%
1,115,000	70,717	6.3%
	0	6.3%
926,311	58,749	6.3%
	0	6.3%
	0	6.3%
	0	6.3%
11,494,674	729,027	6.3%

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

5,451,296	345,738	6.3%
-----------	---------	------

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

16,129,168	1,022,960	6.3%
	0	6.3%
316,147	20,051	6.3%
1,473,552	93,457	6.3%
	0	6.3%
	0	6.3%
17,918,867	1,136,468	6.3%

9920 **Accumulated Surplus/(Deficit)**

23,370,163	1,482,206	6.3%
------------	-----------	------

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)

15,892,124	1,007,926	6.3%
4,565,029	289,528	6.3%
2,903,212	184,130	6.3%
1,473,552	93,457	6.3%
-1,463,754	-92,836	6.3%
23,370,163	1,482,206	6.3%

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2021

1210 District Social Services Administration Board DSSAB Rainy River D

Consolidated Statement of Operations

REVENUES

Provincial

	DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
1410 Ontario Works	2,233,705	141,668	6.3%
1440 Child Care	4,317,115	273,804	6.3%
1450 Land Ambulance	5,557,541	352,476	6.3%
1460 Social Housing	401,712	25,478	6.3%
1498 Other CHPI	1,629,221	103,330	6.3%
1499 Total Provincial Funding	14,139,294	896,756	6.3%

Federal

1610 Social Housing	1,438,887	91,259	6.3%
1698 Other 		0	6.3%
1699 Total Federal Funding	1,438,887	91,259	6.3%

Municipal Contributions

1810 Municipal Billings	5,502,225	348,968	6.3%
1898 Other 		0	6.3%
1899 Total Municipal Contributions	5,502,225	348,968	6.3%

Other Revenues

2010 Investment Income	7,089,859	449,660	6.3%
2020 Deferred revenue earned		0	6.3%
2097 Other 		0	6.3%
2098 Other 		0	6.3%
2099 Total Other Revenues	7,089,859	449,660	6.3%

9930 Total Revenues	28,170,265	1,786,643	6.3%
----------------------------	-------------------	------------------	-------------

EXPENSES

Social Services

2210 Ontario Works	2,627,917	166,670	6.3%
2240 Child Care	7,625,687	483,644	6.3%
2250 Social Housing	5,517,621	349,944	6.3%
2260 Other CHPI	808,069	51,250	6.3%
2299 Total Social Services	16,579,294	1,051,509	6.3%

Health Services

2410 Land Ambulance	8,035,177	509,615	6.3%
2420 Public Health		0	6.3%
2430 Other 		0	6.3%
2440 DSSAB Administration	2,289,199	145,188	6.3%
2496 Other 		0	6.3%
2497 Other 		0	6.3%
2498 Other 		0	6.3%
2499 Total Health Services	10,324,376	654,803	6.3%

9940 Total Expenses	26,903,670	1,706,311	6.3%
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9950 Annual Surplus / (Deficit)	1,266,595	80,331	6.3%
--	------------------	---------------	-------------

FIR2021: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 77 HEALTH UNIT

for the year ended December 31, 2021

0210 Health Unit

Northwestern

% of Municipality's Share
of Health Unit

2.5%

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

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

9910

Net Financial Assets (Net Debt)

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

9920

Accumulated Surplus/(Deficit)

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)

Health Unit	Municipality's Share	% of Municipality's Share
1	2	3
\$	\$	%
6,901,572	175,852	2.5%
1,355,742	34,544	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
8,257,314	210,396	2.5%
4,210,088	107,273	2.5%
	0	2.5%
801,392	20,419	2.5%
	0	2.5%
2,479,131	63,168	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
7,490,611	190,861	2.5%
766,703	19,536	2.5%
2,215,506	56,451	2.5%
	0	2.5%
636,745	16,224	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
2,852,251	72,675	2.5%
3,618,954	92,211	2.5%
2,215,506	56,451	2.5%
991,058	25,252	2.5%
412,390	10,508	2.5%
	0	2.5%
	0	2.5%
3,618,954	92,211	2.5%

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

HEALTH UNIT

for the year ended December 31, 2021

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	18,372,917	468,142	2.5%
1450 Land Ambulance		0	2.5%
1497 Other 		0	2.5%
1498 Other 		0	2.5%
1499 Total Provincial Funding	18,372,917	468,142	2.5%

Federal

1611 Government of Canada	655,669	16,706	2.5%
1698 Other 		0	2.5%
1699 Total Federal Funding	655,669	16,706	2.5%

Municipal Contributions

1810 Municipal Billings	2,342,773	59,694	2.5%
1898 Other 		0	2.5%
1899 Total Municipal Contributions	2,342,773	59,694	2.5%

Other Revenues

2010 Investment Income	30,666	781	2.5%
2020 Deferred revenue earned	2,264,139	57,690	2.5%
2097 Other Donations & other revenue	805,340	20,520	2.5%
2098 Other Expected adjust to revenue	-3,785,404	-96,452	2.5%
2099 Total Other Revenues	-685,259	-17,460	2.5%

9930 Total Revenues	20,686,100	527,082	2.5%
----------------------------	-------------------	----------------	-------------

EXPENSES

Health Services

2410 Land Ambulance		0	2.5%
2420 Public Health	20,281,979	516,785	2.5%
2430 Other Loss on Disposal of Capital Assets	22,365	570	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	20,304,344	517,355	2.5%

9950 Annual Surplus / (Deficit)	381,756	9,727	2.5%
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2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

for the year ended December 31, 2021

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	

2021.01

FIR2021: 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, 2021

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	21,145,996	1,079,276	5.1%
0420	Accounts Receivable	4,057,288	205,884	5.1%
0430	Investments	0	0	
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	25,203,284	1,285,161	5.1%
Liabilities				
0610	Accounts Payable and accrued liabilities	13,426,408	691,800	5.2%
0620	Debt	237,043	15,034	6.3%
0630	Pensions and other employee benefits	1,916,392	91,136	4.8%
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	3,405,442	121,918	3.6%
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	18,985,285	919,887	4.8%
9910	Net Financial Assets (Net Debt)	6,217,999	365,273	5.9%
Non-Financial Assets				
0810	Tangible capital assets	18,344,674	1,079,411	5.9%
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	952,892	36,275	3.8%
0896	Other	1,473,552	93,457	6.3%
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	20,771,118	1,209,144	5.8%
9920	Accumulated Surplus/(Deficit)	26,989,117	1,574,417	5.8%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	18,107,630	1,064,377	5.9%
1020	Reserves and Reserve funds	5,556,087	314,780	5.7%
1030	General Surplus/(Deficit)	3,315,602	194,638	5.9%
1097	Other	1,473,552	93,457	6.3%
1098	Other	-1,463,754	-92,836	6.3%
1099	Accumulated Surplus/(Deficit)	26,989,117	1,574,417	5.8%

2021.01

FIR2021: 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, 2021

Consolidated Statement of Operations

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
REVENUES				
Provincial				
1410	Ontario Works	2,233,705	141,668	6.3%
1411	Province of Ontario	18,372,917	468,142	2.5%
1440	Child Care	4,317,115	273,804	6.3%
1450	Land Ambulance	5,557,541	352,476	6.3%
1460	Social Housing	401,712	25,478	6.3%
1497	Other	0	0	
1498	Other	1,629,221	103,330	6.3%
1499	Total Provincial Funding	32,512,211	1,364,898	4.2%
Federal				
1610	Social Housing	1,438,887	91,259	6.3%
1611	Government of Canada	655,669	16,706	2.5%
1698	Other	0	0	
1699	Total Federal Funding	2,094,556	107,965	5.2%
Municipal Contributions				
1810	Municipal Billings	7,844,998	408,661	5.2%
1898	Other	0	0	
1899	Total Municipal Contributions	7,844,998	408,661	5.2%
Other Revenues				
2010	Investment Income	7,120,525	450,441	6.3%
2020	Deferred revenue earned	2,264,139	57,690	2.5%
2097	Other	805,340	20,520	2.5%
2098	Other	-3,785,404	-96,452	2.5%
2099	Total Other Revenues	6,404,600	432,200	6.7%
9930	Total Revenues	48,856,365	2,313,725	4.7%
EXPENSES				
Social Services				
2210	Ontario Works	2,627,917	166,670	6.3%
2240	Child Care	7,625,687	483,644	6.3%
2250	Social Housing	5,517,621	349,944	6.3%
2260	Other	808,069	51,250	6.3%
2299	Total Social Services	16,579,294	1,051,509	6.3%
Health Services				
2410	Land Ambulance	8,035,177	509,615	6.3%
2420	Public Health	20,281,979	516,785	2.5%
2430	Other	22,365	570	2.5%
2440	DSSAB Administration	2,289,199	145,188	6.3%
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	30,628,720	1,172,158	3.8%
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	47,208,014	2,223,666	4.7%
9950	Annual Surplus / (Deficit)	1,648,351	90,058	5.5%

2021.01

FIR2021: Emo Tp

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MAH Code: 87607

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2021

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Loans

- 2210 Loans issued in current year (2021)
- 2220 Outstanding Loans as of 2021

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2021

- 2610 Year: 2022
- 2620 Year: 2023
- 2630 Year: 2024
- 2640 Year: 2025
- 2650 Year: 2026
- 2660 Years beyond 2026

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

FIR2021: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2021

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	19.00	0.00
0211 Uniform		1.00	
0212 Civilian		18.00	
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		0.00
0250 Libraries	1.00	1.00	
0255 Planning			
0290 Other			
0298 Subtotal	9.00	20.00	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	9.00	20.00	0.00

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2021

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
#	\$
6	238,728
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
#	\$
10	254,500
0	0
4	4,010,128
14	4,264,628

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 Subtotal

1
\$
10,385,019
1,678,237
917,307
2,875,000
15,855,563

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2019 - 2021)

1
\$
65,000

FIR2021: Emo Tp

Asmt Code: 5919
 MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2021

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					

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2021

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

1	3 LIST	2	4 %	5 \$	6 \$
Name of Board or Entity	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
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					

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2021

(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%		

FIR2021: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2021

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)
			Combination of Estimation, Applicants

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2021 based on permits issued.

1 \$
4,264,628

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

4

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 15 working days

6

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
Reference : provincial standard is 20 working days

--

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 Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
0	1	1
0	0	0
0	2	2
1	0	1
Subtotal	3	4

Number Of Building Permit Applications
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**
1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**

1322 **Subtotal**

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 #
0	1	
Subtotal	1	0

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2021.

Hectares
1 #

11. Transportation Services

1710 Roads : Total Paved Lane Km
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

1 #
19
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

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2021

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

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
	1
	2
#	#
1	1
11	11
Subtotal	12

Rating Of Bridges And Culverts

1765	Bridges	1	1
1766	Culverts	11	11
1767	Subtotal	12	12

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			2021

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	152,136,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater	
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	134,514,000
1850	Water Main Breaks : Number of water main breaks in a year	3
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	12

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	13,885
2320	Paved Roads : Other revenue	
2330	Solid Waste Disposal : Other revenue	376
2340	Waste Diversion : Other Revenue	9,608
2370	Assessment on Exempt Properties (Enter data from returned roll)	11,290,200

2021.01

FIR2021: 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, 2021

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2023

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)	33,432
0299	Subtotal	155,288
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	155,288

		1
		\$
Excluded Debt Charges		
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	155,288

		1
		\$
1610	Total Revenues (SLC 10 9910 01)	3,583,111
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)	678,822
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	69,579
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)	46,153
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-24,936
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)	71,626
2299	Subtotal	841,244
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	2,741,867
2620	25% of Net Revenues	685,467
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	530,179

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2021.01

FIR2021: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 83

NOTES

for the year ended December 31, 2021

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 :**