

2022 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: **2022.01001**

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	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
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	Crystal Gray
0022	Telephone	(807) 482-2378
0024	Fax	
0028	Email (Required)	cao@emo.ca
0030	Website address of Municipality	www.emo.ca
0091	Municipal Auditor	Mike Canfield
0092	Municipal Audit Firm	BDO
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	3/20/25

Signature of Municipal Treasurer

Signature	Date
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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 1	Data Source 2
	1 (#)	2 (List)
0040 Households	584	MPAC
0041 Population	1,204	Stats Can
0042 Youth Population	305	MPAC

FIR2022: Emo Tp **Schedule 10**
Asmt Code: 5919 **CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**
MAH Code: 87607 **for the year ended December 31, 2022**

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	1,999,729
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	28,791
9940	Subtotal	2,028,520
0510	Estimated tax revenue	
	Government Transfers	
0620	Ontario Municipal Partnership Fund (OMPF)	410,000
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	410,000
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	4,154
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	283,924
0820	Canada conditional grants (SLC 12 9910 02)	4,200
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	72,002
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	364,280
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	184,922
1299	Total User Fees and Service Charges (SLC 12 9910 04)	700,068
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	23,380
1430	Rents, concessions and franchises	47,549
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	70,929
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	538
1620	Penalties and interest on taxes	33,142
1698	Other	
1699	Subtotal	33,680
	Other revenue	
1805	Investment income	35,414
1806	Interest earned on reserves and reserve funds	0
1811	Gain/Loss on sale of land & capital assets	0
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
1815	Deferred revenue earned (Community Benefits) (SLC 60 1036 01)	0
1830	Donations	14,516
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	40,548
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	90,478
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	3,882,877

FIR2022: Emo Tp **Schedule 10**
Asmt Code: 5919 **CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**
MAH Code: 87607 **for the year ended December 31, 2022**

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	3,882,877
2020	LESS: Total Expenses (SLC 40 9910 11)	4,171,763
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	-288,886
2060	Accumulated surplus/(deficit) at the beginning of year	17,511,464
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	17,511,464
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)	17,222,578

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:	
6065	LESS: Dividends paid	
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 Community - Building Fund - (Federal Gas Tax)		\$
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

FIR2022: Emo Tp

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2022

	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							
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)			918				
0498 Other							
0499 Subtotal	0	0	918	0	0	0	0
Transportation services							
0611 Roads - Paved							
0612 Roads - Unpaved				6,850	16,325		
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	0	0	0	6,850	16,325	0	0
Environmental services							
0811 Wastewater collection/conveyance					126,174	37,360	
0812 Wastewater treatment & disposal				379,762			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				142,329	8,532	34,642	
0832 Water distribution/transmission							
0840 Solid waste collection				54,170			
0850 Solid waste disposal				150			
0860 Waste diversion	3,656						
0898 Other							
0899 Subtotal	3,656	0	0	576,411	134,706	72,002	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				19,870			
1098 Other							
1099 Subtotal	0	0	0	19,870	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			34,429	95,702	132,893		
1640 Libraries			149,575				
1645 Museums							
1650 Cultural services		4,200					
1698 Other							
1699 Subtotal	0	4,200	184,004	95,702	132,893	0	0
Planning and development							
1810 Planning and zoning	498			1,235			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	498	0	0	1,235	0	0	0
1910 Other							
9910 TOTAL	4,154	4,200	184,922	700,068	283,924	72,002	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2022

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	2	20220331	20220422	1	20220831
1220	M Multi-Residential	2	20220331	20220422	1	20220831
1230	F Farmland	2	20220331	20220422	1	20220831
1240	T Managed Forest	2	20220331	20220422	1	20220831
1250	C Commercial	2	20220331	20220422	1	20220831
1260	I Industrial	2	20220331	20220422	1	20220831
1270	P Pipeline	2	20220331	20220422	1	20220831
1298	Other <input type="text"/>					

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FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	117,391,800	1,896,531	0	245,018	2,141,549

RTC RTQ 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 \$	Taxes 14 \$		
2001	0	Emo Tp														
0010	RT	0	Residential	Full Occupied	1.000000	100%	98,969,300	98,969,300	1.519190%		0.153000%	1.672190%	1,503,532	0	151,423	1,654,955
0050	MT	0	Multi-Residential	Full Occupied	1.523500	100%	2,130,000	2,130,000	2.314486%		0.153000%	2.467486%	49,299	0	3,259	52,558
0110	FT	0	Farmland	Full Occupied	0.250000	100%	6,306,200	6,306,200	0.379797%		0.038250%	0.418047%	23,951	0	2,412	26,363
0210	CT	0	Commercial	Full Occupied	1.686800	100%	6,995,700	6,995,700	2.562570%		0.880000%	3.442570%	179,270	0	61,562	240,832
0240	CU	0	Commercial	Excess Land	1.180760	100%	66,600	66,600	1.793799%		0.880000%	2.673799%	1,195	0	586	1,781
0270	CX	0	Commercial	Vacant Land	1.180760	100%	180,300	180,300	1.793799%		0.880000%	2.673799%	3,234	0	1,587	4,821
0310	GT	0	Parking Lot	Full Occupied	1.686800	100%	17,700	17,700	2.562570%		0.880000%	3.442570%	454	0	156	610
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.686800	100%	44,000	44,000	2.562570%		0.980000%	3.542570%	1,128	0	431	1,559
0570	IX	0	Industrial	Vacant Land	1.096420	100%	21,000	21,000	1.665671%		0.880000%	2.545671%	350	0	185	535
0710	PT	0	Pipeline	Full Occupied	4.565100	100%	1,510,000	1,510,000	6.935254%		0.880000%	7.815254%	104,722	0	13,288	118,010
2140	JT	0	Industrial, NConstr.	Full Occupied	1.686800	100%	519,900	519,900	2.562570%		0.880000%	3.442570%	13,323	0	4,575	17,898
2145	JU	0	Industrial, NConstr.	Excess Land	1.096420	100%	11,100	11,100	1.665671%		0.880000%	2.545671%	185	0	98	283
2440	XT	0	Commercial, NConstr.	Full Occupied	1.686800	100%	620,000	620,000	2.562570%		0.880000%	3.442570%	15,888	0	5,456	21,344
												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	117,391,800	117,391,800				1,896,531	0	245,018	2,141,549

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2022

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
4. ADJUSTMENTS TO TAXATION		12	13	14	15
		\$	\$	\$	\$
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)	23,495		3,680	27,175
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,920,026	0	248,698	2,168,724
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	70,040			70,040
8020	Fire service charges				0
8025	Minimum tax (differential only)	1,640			1,640
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	71,680	0	0	71,680
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" value="Misc. Adjustment"/>	6,838		820	7,658
9892	Subtotal	14,707	0	1,924	16,631
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	2,006,413	0	250,622	2,257,035

FIR2022: Emo Tp **Schedule 24**
Asmt Code: 5919 **PAYMENTS-IN-LIEU of TAXATION**
MAH Code: 87607 **for the year ended December 31, 2022**

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299 TOTAL	946,000	23,980	0	3,086	27,066

KIC DTC 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL 15 \$	
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12 \$	UT 13 \$	PILS 14 \$		
2001	0	Emo Tp														
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	23,600	23,600	1.519190%			1.519190%	359	0	0	359
1210	CF	0	Commercial	PIL: Full Occupied	1.686800	100%	313,300	313,300	2.562570%		0.980000%	3.542570%	8,029	0	3,070	11,099
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.686800	100%	607,500	607,500	2.562570%			2.562570%	15,568	0	0	15,568
5010	HF	0	Landfill	PIL: Full Occupied	1.000000	100%	1,600	1,600	1.519190%		0.980000%	2.499190%	24	0	16	40
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
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												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201							Subtotal	946,000	946,000				23,980	0	3,086	27,066

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

		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			
		23,980	0	3,086	27,066
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			
		25,705	0	3,086	28,791

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2022

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%		83.391%	0.000%	16.609%	0.000%	0.000%

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA) 18	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17	TOTAL Taxes 3	Municipal Taxes		Education Taxes 6	Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$	
0010 Residential	98,969,300	98,969,300	98,969,300	98,969,300	1,654,955	1,503,532	0	151,423	148,528		2,895			
0050 Multi-residential	2,130,000	3,245,055	2,130,000	3,245,055	52,558	49,299	0	3,259	3,192		67			
0110 Farmland	6,306,200	1,576,550	6,306,200	1,576,550	26,363	23,951	0	2,412	2,325		87			
0140 Managed Forests	0	0	0	0	0	0	0	0						
9110 Subtotal	107,405,500	103,790,905	107,405,500	103,790,905	1,733,876	1,576,782	0	157,094	154,045	0	3,049	0	0	0
0210 Commercial	7,242,600	12,091,876	7,242,600	12,091,876	247,434	183,699	0	63,735	53,149	0	10,586	0	0	0
0215 Commercial New Construction	620,000	1,045,816	620,000	1,045,816	21,344	15,888	0	5,456	4,550	0	906	0	0	0
0310 Parking Lot	17,700	29,856	17,700	29,856	610	454	0	156	130	0	26	0	0	0
0320 Office Building	0	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	0
0340 Shopping Centre	0	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	0
9120 Subtotal	7,880,300	13,167,549	7,880,300	13,167,549	269,388	200,041	0	69,347	57,829	0	11,518	0	0	0
0510 Industrial	65,000	97,244	65,000	97,244	2,094	1,478	0	616	514	0	102	0	0	0
0515 Industrial New Construction	531,000	889,138	531,000	889,138	18,181	13,508	0	4,673	3,897	0	776	0	0	0
0610 Large Industrial	0	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	0
9130 Subtotal	596,000	986,382	596,000	986,382	20,275	14,986	0	5,289	4,411	0	878	0	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	1,510,000	6,893,301	1,510,000	6,893,301	118,010	104,722	0	13,288	11,081	0	2,207	0	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0						
9160 Adj. for shared PIL properties					0	0	0	0						
9170 Supplementary Taxes					27,175	23,495	0	3,680	3,475		205			
9180 Total Levied by Rate					2,168,724	1,920,026	0	248,698	230,841	0	17,857	0	0	0
9190 Amts Added to Tax Bill					71,680	71,680	0	0						
9192 Other Taxation Amounts					16,631	14,707	0	1,924	1,741		183			
9199 TOTAL before Adj.	117,391,800	124,838,136	117,391,800	124,838,136	2,257,035	2,006,413	0	250,622	232,582	0	18,040	0	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA) 18	Phase-In PIL Asmt. (Wtd & Disc CVA) 17	Total PILS Levied 3	Municipal PILS		Education PILS 6
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	23,600	23,600	23,600	23,600	359	359	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	359	359	0	0
1210 Commercial	920,800	1,553,205	920,800	1,553,205	26,667	23,597	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 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	920,800	1,553,205	26,667	23,597	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	40	24	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					27,066	23,980	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	28,791	25,705	0	3,086

Part 3 contains Distribution of PILS by School Boards

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2022

		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	68,447		5,050					73,497			73,497
0250	Corporate Management	35,020		30,233	23,197	108,428		34,513	231,391			231,391
0260	Program Support	371,455		98,185	5,000	257,901	8,644		741,185	-43,266	-689,275	8,644
0299	Subtotal	474,922	0	133,468	28,197	366,329	8,644	34,513	1,046,073	-43,266	-689,275	313,532
Protection services												
0410	Fire	35,862		53,348		8,041		50,701	147,952		47,468	195,420
0420	Police				172,240			0	172,240		1,000	173,240
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation authority							0	0			0
0440	Protective inspection and control	9,870		27,949				0	37,819		12,134	49,953
0445	Building permit and inspection services							0	0			0
0450	Emergency measures							0	0		500	500
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	Subtotal	45,732	0	81,297	172,240	8,041	0	50,701	358,011	0	61,102	419,113
Transportation services												
0611	Roads - Paved	42,405		50,671		4,649		43,329	141,054		45,295	186,309
0612	Roads - Unpaved	144,288		172,416		15,819		78,858	411,381		131,985	543,366
0613	Roads - Bridges and Culverts	12,424		14,845		1,362		8,276	36,907		11,841	48,748
0614	Roads - Traffic Operations & Roadside							0	0		500	500
0621	Winter Control - Except sidewalks, Parking Lots	52,072		3,162				0	55,234		17,721	72,955
0622	Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631	Transit - Conventional							0	0			0
0632	Transit - Disabled & special needs							0	0			0
0640	Parking							0	0			0
0650	Street lighting	64		38,439				6,356	44,859		1,000	45,859
0660	Air transportation							0	0			0
0698	Other							0	0			0
0699	Subtotal	251,253	0	279,533	0	21,830	0	136,819	689,435	0	208,302	897,737
Environmental services												
0811	Wastewater collection/conveyance							0	0			0
0812	Wastewater treatment & disposal	1,320		353,410		15,867		52,280	422,877		135,673	558,550
0821	Urban storm sewer system							0	0			0
0822	Rural storm sewer system							0	0			0
0831	Water treatment	255	46,564	18,066				0	64,885		99,040	163,925
0832	Water distribution/transmission							243,810	243,810			243,810
0840	Solid waste collection	72			49,354			0	49,426		15,858	65,284
0850	Solid waste disposal	28,876		13,624		13,845		0	56,345		18,077	74,422
0860	Waste diversion	133		11,887				0	12,020		500	12,520
0898	Other							0	0			0
0899	Subtotal	30,656	46,564	396,987	49,354	29,712	0	296,090	849,363	0	269,148	1,118,511
Health services												
1010	Public health services			89			63,411	0	63,500		1,529	65,029
1020	Hospitals							0	0			0
1030	Ambulance services						191,523	0	191,523		1,500	193,023
1035	Ambulance dispatch							0	0			0
1040	Cemeteries	242		3,151		766	2,983	648	7,790	16,599	2,499	26,888
1098	Other							0	0			0
1099	Subtotal	242	0	3,240	0	766	257,917	648	262,813	16,599	5,528	284,940
Social and family services												
1210	General assistance						13,613	0	13,613		2,500	16,113
1220	Assistance to aged persons							0	0			0
1230	Child care						16,712	0	16,712		500	17,212
1298	Other							0	0			0
1299	Subtotal	0	0	0	0	0	30,325	0	30,325	0	3,000	33,325

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2022

		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						142,359	0	142,359		1,500	143,859
1420	Non-Profit/Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
1499	Subtotal	0	0	0	0	0	142,359	0	142,359	0	1,500	143,859
Recreation and cultural services												
1610	Parks	53,138		10,189		1,603		21,433	86,363	3,045	27,708	117,116
1620	Recreation programs							0	0		0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0	0			0
1634	Rec. Fac. - All Other	103,966		101,839		30,409	69	59,770	296,053	15,259	94,984	406,296
1640	Libraries	319,766		40,292		5,704		0	365,762	8,363	3,500	377,625
1645	Museums							0	0			0
1650	Cultural services							0	0			0
1698	Other							0	0			0
1699	Subtotal	476,870	0	152,320	0	37,716	69	81,203	748,178	26,667	126,192	901,037
Planning and development												
1810	Planning and zoning			14,521	9,331			0	23,852		7,652	31,504
1820	Commercial and Industrial							0	0			0
1830	Residential development							0	0			0
1840	Agriculture and reforestation			20,370	984			0	21,354		6,851	28,205
1850	Tile drainage/shoreline assistance							0	0			0
1898	Other							0	0			0
1899	Subtotal	0	0	34,891	10,315	0	0	0	45,206	0	14,503	59,709
1910	Other							0	0			0
9910	TOTAL	1,279,675	46,564	1,081,736	260,106	464,394	439,314	599,974	4,171,763	0	0	4,171,763

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2022

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,129,949
5020	Employee benefits	149,726
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,279,675
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,279,675
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	63,411
5850	District Social Services Administration Board (DSSAB)	364,206
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	

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

**Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2022 Opening Net Book Value	COST				AMORTIZATION				2022 Closing Net Book Value	
		2022 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2022 Closing Cost Balance	2022 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2022 Closing Amortization Balance
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$		9 \$
Recreation and cultural services											
1610 Parks	234,967	519,098	16,888			535,986	284,131	21,433		305,564	230,422
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	753,765	2,653,722				2,653,722	1,899,957	59,770		1,959,727	693,995
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	988,732	3,172,820	16,888	0	0	3,189,708	2,184,088	81,203	0	2,265,291	924,417
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	14,174,519	23,420,641	544,806	0	0	23,965,447	9,246,122	599,974	0	9,846,096	14,119,351

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

SEGMENTED BY ASSET CLASS

		2022 Opening Net Book Value (NBV) 1 \$	2022 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	119,650	119,650
2010	Land Improvements	0	
2020	Buildings	1,142,377	1,086,783
2030	Machinery & Equipment	605,466	575,746
2040	Vehicles	147,952	120,078
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	2,015,445	1,902,257
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	1,047,184	1,019,292
2230	Machinery & Equipment	772,801	1,050,466
2240	Vehicles	0	
2250	Linear Assets	10,339,089	10,147,336
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	12,159,074	12,217,094
9920	Total Tangible Capital Assets	14,174,519	14,119,351
2405	Construction-in-progress	403,676	311,763
9921	Total Tangible Capital Assets and Construction-in-progress	14,578,195	14,431,114

2022.01

FIR2022: Emo Tp

Schedule 51

Asmt Code: 5919

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 87607

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2022 Opening Balance	Expenditures in 2022	Less Assets Capitalized	2022 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	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	387,919		387,919	0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	15,757	8,334		24,091
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	0			0
0699	Subtotal	403,676	8,334	387,919	24,091
	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	139,080		139,080
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	0			0
0899	Subtotal	0	139,080	0	139,080
	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	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	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	0			0
1498	Other	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	148,592		148,592
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	148,592	0	148,592
	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	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	403,676	296,006	387,919	311,763

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2022

Schedule 53

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-288,886
1020	Acquisition of tangible capital assets	-544,806
1030	Amortization of tangible capital assets (SLC 51 9910 08)	599,974
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	91,913
1040	(Gain)/Loss on sale of tangible capital assets	
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	147,081
1210	Change in supplies inventories	32,129
1220	Change in prepaid expenses	28,451
1230	Other <input type="text"/>	
1299	Subtotal	60,580
1410	(Increase)/decrease in net financial assets/net debt	-81,225
1420	Net financial assets (net debt), beginning of year	2,842,833
1422	Prior period adjustment	
1423	Restated Net Financial Assets (Net Debt), beginning of year	2,842,833
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	2,761,608

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)	236,562
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
0417	Community Benefit Charges (SLC 60 1036 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	236,562
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	72,002
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	283,924
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	355,926
0499	Subtotal	592,488
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	592,488
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	139,595

2022.01

FIR2022: Emo Tp

Schedule 54

Asmt Code: 5919

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 87607

for the year ended December 31, 2022

* 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

		2022 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

		2022 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	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2022

Schedule 54

* 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

		2022 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-288,886
2020	Non-cash items including amortization	-109,987
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	28,451
2040	Change in deferred revenue	234,950
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	-135,472
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	-544,806
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	91,913
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-452,893
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	203,514
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	203,514
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	-506,707
1220	Cash and cash equivalents, beginning of year	1,373,845
9920	Cash and cash equivalents, end of year	867,138

		2022 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	867,138
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	867,138
Cash:		
1501	Unrestricted	848,925
1502	Restricted	18,213
1503	Unallocated	
9950	Cash and cash equivalents, end of year	867,138

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	466,657	3,635,280	783,318
0312 Contribution from Operations:			
Development Charges Act			
0615 Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03)	0		
0616 Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0834 Community Benefit Charges			
0841 Investment Income	7,820	19,422	
0842 Interest earned on Development Charges Receivable (SLC 61 0299 18)	0		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992			
0862 Canada Community - Building Fund (Federal Gas Tax)	84,553		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	92,373	19,422	0
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	24,402	236,562	
1015 For current operations			15,371
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		
1027 Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1036 Community Benefit Charges			
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 Community - Building Fund) (Federal Gas Tax)			
1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)			
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	24,402	236,562	15,371
2099 Balance, end of year	534,628	3,418,140	767,947

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

B: Parkland Special Account

Parkland provided in the year

Special Account	
5801	Commercial / Industrial
5802	Residential (standard rate)
5803	Residential (alternative rate)
5804	Other

Amount of Land	Value of Land
1	2
#	\$

C: Community Benefit Charges

In Kind Contributions for the year

Special Account	
5901	In Kind Contributions (reported in year building permit issued)

Value of In Kind Contributions
1
\$

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2022

2022.01

FIR2022: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2022

Financial Assets		1
		\$
0299	Cash and cash equivalents	867,138
Accounts receivable		
0410	Canada	116,207
0420	Ontario	118,095
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	551,916
0499	Subtotal	786,218
Taxes receivable		
0610	Current year's levies	125,917
0620	Previous year's levies	25,768
0630	Prior year's levies	13,166
0640	Penalties and interest	24,169
0690	LESS: Allowance for uncollectables	29,357
0699	Subtotal	159,663
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="One Fund, etc."/>	3,730,290
0829	Subtotal	3,730,290
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	
0852	Development Charge Installments Receivable (SLC 60 5636 01)	0
0890	Other <input type="text"/>	
0891	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	5,543,309
8010	* Market value of Investments included in Line 0829	3,361,665

2022.01

FIR2022: Emo Tp

Schedule 70

Asmt Code: 5919

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 87607

for the year ended December 31, 2022

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	643,973
2290	Other	
2299	Subtotal	643,973
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	534,628
2490	Other	216,635
2499	Subtotal	751,263
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	1,165,371
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,165,371
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	221,094
Post employment benefits		
2810	Accumulated sick leave	0
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	2,781,701
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	2,761,608
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	14,431,114
6250	Inventories of Supplies	0
6260	Prepaid Expenses	29,856
6261	Intangible Assets	
6262	Other	
6299	Total Non-Financial Assets	14,460,970
9970	Total Accumulated Surplus/(Deficit)	17,222,578
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	13,265,743
6411	Investment in Intangible Assets	
6412	Other	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	4,186,087
6430	General Surplus/ (Deficit)	-195,137
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	-57,519
5050	Cemeteries	127,513
5055	Recreation, community centres and arenas	157,965
5060	Business Improvement Area	
5076	Other Parks	-40,980
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	186,979
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-221,094
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-221,094
9971	Total Accumulated Surplus/(Deficit)	17,222,578

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2022

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	270,114
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	2,257,035
0225	PLUS: Current Year Penalties and Interest	33,142
0240	LESS: Total cash collections (SLC 72 0699 09)	2,390,821
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	7,357
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Increase to AFDA"/>	-2,450
0290	Taxes receivable, end of year	159,663
Cash Collections		9
		\$
0610	Current year's tax	2,144,444
0620	Previous year's tax	188,026
0630	Penalties and interest	58,351
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	2,390,821

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
 for the year ended December 31, 2022

Tax Adjustments Applied to Taxation		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				
		\$	\$	\$	\$	\$	\$	\$	\$	
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					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 de					0			0	
1050	RfR (Assessment Act 39.1)	61	0	0	0	61	608	0	669	
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	400	0	0	0	400	3,973	0	4,373	
1080	Special Amended Notice (SAN) (Assessment Act)					0			0	
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	212	0	0	0	212	2,103	0	2,315	
1099	Subtotal	673	0	0	0	673	6,684	0	7,357	
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 (M					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 <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	673	0	0	0	673	6,684	0	7,357	

Tax Adjustments Not Applied to Taxation		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				
		\$	\$	\$	\$	\$	\$	\$	\$	
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun.					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	

Additional Information		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				
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	231,909	0	18,040	0	0	249,949			

2022.01

FIR2022: Emo Tp

Asmt Code: 5919
MAH Code: 87607

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2022

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	1,165,371
0298	Other	
0299	Subtotal	1,165,371
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	1,165,371

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	1,165,371
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	1,165,371

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	1,165,371
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	1,165,371

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

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

		1
	US Dollars:	\$
1610	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

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

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 2023	121,856	76,144					
3220 Year 2024	1,043,515	6,993					
3230 Year 2025							
3240 Year 2026							
3250 Year 2027							
3260 Years 2028 to 2032							
3270 Years 2033 onwards							
3280 Int. to be earned on sink. funds .							
3299 TOTAL	1,165,371	83,137	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.

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2022

0210 District Social Services Administration Board

DSSAB Rainy River D

% of Municipality's Share of DSSAB	6.4%
------------------------------------	------

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
\$	\$	%
8,665,375	556,568	6.4%
3,502,366	224,953	6.4%
6,043,243	388,151	6.4%
	0	6.4%
	0	6.4%
	0	6.4%
18,210,984	1,169,673	6.4%

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

11,904,208	764,595	6.4%
122,089	7,842	6.4%
1,172,700	75,321	6.4%
	0	6.4%
610,778	39,230	6.4%
	0	6.4%
	0	6.4%
	0	6.4%
13,809,775	886,988	6.4%

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

4,401,209	282,685	6.4%
-----------	---------	------

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

17,268,127	1,109,115	6.4%
	0	6.4%
506,414	32,526	6.4%
2,822,390	181,279	6.4%
	0	6.4%
	0	6.4%
20,596,931	1,322,920	6.4%

9920 **Accumulated Surplus/(Deficit)**

24,998,140	1,605,606	6.4%
------------	-----------	------

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)

17,146,038	1,101,273	6.4%
4,448,674	285,734	6.4%
2,167,760	139,233	6.4%
2,822,390	181,279	6.4%
-1,586,722	-101,914	6.4%
24,998,140	1,605,606	6.4%

FIR2022: Emo Tp **Schedule 77**
Asmt Code: 5919 **DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD**
MAH Code: 87607 **for the year ended December 31, 2022**

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	2,500,589	160,610	6.4%
1440 Child Care	5,600,553	359,718	6.4%
1450 Land Ambulance	5,789,477	371,852	6.4%
1460 Social Housing	467,647	30,036	6.4%
1498 Other CHPI	1,376,885	88,436	6.4%
1499 Total Provincial Funding	15,735,151	1,010,653	6.4%

Federal

1610 Social Housing	1,274,911	81,886	6.4%
1698 Other 		0	6.4%
1699 Total Federal Funding	1,274,911	81,886	6.4%

Municipal Contributions

1810 Municipal Billings	5,765,194	370,293	6.4%
1898 Other 		0	6.4%
1899 Total Municipal Contributions	5,765,194	370,293	6.4%

Other Revenues

2010 Investment Income		0	6.4%
2020 Deferred revenue earned		0	6.4%
2097 Other Misc	8,588,853	551,653	6.4%
2098 Other 		0	6.4%
2099 Total Other Revenues	8,588,853	551,653	6.4%

9930 Total Revenues	31,364,109	2,014,485	6.4%
----------------------------	-------------------	------------------	-------------

EXPENSES

Social Services

2210 Ontario Works	2,973,158	190,963	6.4%
2240 Child Care	9,457,165	607,424	6.4%
2250 Social Housing	6,513,905	418,382	6.4%
2260 Other CHPI	473,084	30,386	6.4%
2299 Total Social Services	19,417,312	1,247,155	6.4%

Health Services

2410 Land Ambulance	8,214,629	527,617	6.4%
2420 Public Health		0	6.4%
2430 Other 		0	6.4%
2440 DSSAB Administration	2,104,191	135,150	6.4%
2496 Other 		0	6.4%
2497 Other 		0	6.4%
2498 Other 		0	6.4%
2499 Total Health Services	10,318,820	662,767	6.4%

9940 Total Expenses	29,736,132	1,909,922	6.4%
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9950 Annual Surplus / (Deficit)	1,627,977	104,563	6.4%
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FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

HEALTH UNIT

for the year ended December 31, 2022

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	

Health Unit	Municipality's Share	% of Municipality's Share
1	2	3
\$	\$	%
7,285,202	185,627	2.5%
1,337,789	34,087	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
8,622,991	219,714	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	

4,220,685	107,543	2.5%
	0	2.5%
833,201	21,230	2.5%
	0	2.5%
1,766,619	45,013	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
6,820,505	173,786	2.5%

9910

Net Financial Assets (Net Debt)

1,802,486	45,927	2.5%
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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	

3,020,834	76,971	2.5%
	0	2.5%
221,685	5,649	2.5%
	0	2.5%
	0	2.5%
	0	2.5%
3,242,519	82,619	2.5%

9920

Accumulated Surplus/(Deficit)

5,045,005	128,547	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)	

3,020,834	76,971	2.5%
990,268	25,232	2.5%
1,033,903	26,344	2.5%
	0	2.5%
	0	2.5%
5,045,005	128,547	2.5%

FIR2022: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 77 HEALTH UNIT for the year ended December 31, 2022

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	18,755,022	477,878	2.5%
1450 Land Ambulance		0	2.5%
1497 Other 		0	2.5%
1498 Other 		0	2.5%
1499 Total Provincial Funding	18,755,022	477,878	2.5%

Federal

1611 Government of Canada	768,129	19,572	2.5%
1698 Other 		0	2.5%
1699 Total Federal Funding	768,129	19,572	2.5%

Municipal Contributions

1810 Municipal Billings	2,488,743	63,413	2.5%
1898 Other 		0	2.5%
1899 Total Municipal Contributions	2,488,743	63,413	2.5%

Other Revenues

2010 Investment Income	160,856	4,099	2.5%
2020 Deferred revenue earned	2,436,952	62,094	2.5%
2097 Other Donations & Other Revenue	1,104,378	28,140	2.5%
2098 Other Expected Adjustment to Revenue	-3,006,385	-76,603	2.5%
2099 Total Other Revenues	695,801	17,729	2.5%

9930 Total Revenues	22,707,695	578,592	2.5%
----------------------------	-------------------	----------------	-------------

EXPENSES

Health Services

2410 Land Ambulance		0	2.5%
2420 Public Health		0	2.5%
2430 Other Loss on Disposal of Capital Assets	21,892,604	557,824	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	21,892,604	557,824	2.5%

9950 Annual Surplus / (Deficit)	815,091	20,769	2.5%
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FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

for the year ended December 31, 2022

0210 Entity

% of Municipality's Share
of Other Category

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	<input type="text"/>
0497	Other	<input type="text"/>
0498	Other	<input type="text"/>
0499	Total Financial Assets	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	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	<input type="text"/>
0697	Other	<input type="text"/>
0698	Other	<input type="text"/>
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

2022.01

FIR2022: 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, 2022

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	15,950,577	742,195	4.7%
0420	Accounts Receivable	4,840,155	259,040	5.4%
0430	Investments	6,043,243	388,151	6.4%
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	26,833,975	1,389,387	5.2%
Liabilities				
0610	Accounts Payable and accrued liabilities	16,124,893	872,138	5.4%
0620	Debt	122,089	7,842	6.4%
0630	Pensions and other employee benefits	2,005,901	96,551	4.8%
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	2,377,397	84,243	3.5%
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	20,630,280	1,060,775	5.1%
9910	Net Financial Assets (Net Debt)	6,203,695	328,613	5.3%
Non-Financial Assets				
0810	Tangible capital assets	20,288,961	1,186,085	5.8%
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	728,099	38,175	5.2%
0896	Other	2,822,390	181,279	6.4%
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	23,839,450	1,405,540	5.9%
9920	Accumulated Surplus/(Deficit)	30,043,145	1,734,152	5.8%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	20,166,872	1,178,244	5.8%
1020	Reserves and Reserve funds	5,438,942	310,966	5.7%
1030	General Surplus/(Deficit)	3,201,663	165,577	5.2%
1097	Other	2,822,390	181,279	6.4%
1098	Other	-1,586,722	-101,914	6.4%
1099	Accumulated Surplus/(Deficit)	30,043,145	1,734,152	5.8%

2022.01

FIR2022: 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, 2022

Consolidated Statement of Operations**REVENUES****Provincial**

	Total All 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Total All 3 %
1410 Ontario Works	2,500,589	160,610	6.4%
1411 Province of Ontario	18,755,022	477,878	2.5%
1440 Child Care	5,600,553	359,718	6.4%
1450 Land Ambulance	5,789,477	371,852	6.4%
1460 Social Housing	467,647	30,036	6.4%
1497 Other	0	0	
1498 Other	1,376,885	88,436	6.4%
1499 Total Provincial Funding	34,490,173	1,488,531	4.3%

Federal

1610 Social Housing	1,274,911	81,886	6.4%
1611 Government of Canada	768,129	19,572	2.5%
1698 Other	0	0	
1699 Total Federal Funding	2,043,040	101,458	5.0%

Municipal Contributions

1810 Municipal Billings	8,253,937	433,706	5.3%
1898 Other	0	0	
1899 Total Municipal Contributions	8,253,937	433,706	5.3%

Other Revenues

2010 Investment Income	160,856	4,099	2.5%
2020 Deferred revenue earned	2,436,952	62,094	2.5%
2097 Other	9,693,231	579,793	6.0%
2098 Other	-3,006,385	-76,603	2.5%
2099 Total Other Revenues	9,284,654	569,382	6.1%

9930 Total Revenues	54,071,804	2,593,077	4.8%
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EXPENSES**Social Services**

2210 Ontario Works	2,973,158	190,963	6.4%
2240 Child Care	9,457,165	607,424	6.4%
2250 Social Housing	6,513,905	418,382	6.4%
2260 Other	473,084	30,386	6.4%
2299 Total Social Services	19,417,312	1,247,155	6.4%

Health Services

2410 Land Ambulance	8,214,629	527,617	6.4%
2420 Public Health	0	0	
2430 Other	21,892,604	557,824	2.5%
2440 DSSAB Administration	2,104,191	135,150	6.4%
2496 Other	0	0	
2497 Other	0	0	
2498 Other	0	0	
2499 Total Health Services	32,211,424	1,220,591	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	51,628,736	2,467,746	4.8%
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9950 Annual Surplus / (Deficit)	2,443,068	125,332	5.1%
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2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2022

Community Improvement Plans (Section 28 of the Planning Act)		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1 \$	2 #
Grants			
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		
Loans			
2210	Loans issued in current year (2022)		
2220	Outstanding Loans as of 2022		
Tax Assistance (per Municipal Act 365.1 ss21)			
2410	Cancellation		
2420	Deferral		
Long Term Commitments for Grants, Loans or Tax Assistance beyond 2022			
2610	Year: 2023		
2620	Year: 2024		
2630	Year: 2025		
2640	Year: 2026		
2650	Year: 2027		
2660	Years beyond 2027		

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2022

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	3.00		1.00
0210	Fire	0.00	18.00	0.00
0211	Uniform		1.00	
0212	Civilian		17.00	
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	2.00	2.00	
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		2.00
0250	Libraries	1.00	1.00	
0255	Planning			
0290	Other	2.00	2.00	
0298	Subtotal	10.00	23.00	3.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	0%	0%	0%
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	23.00	3.00

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2022

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
#	\$		
4		133,096	
1		101,180	

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
#	\$		
15		19,628	
0		0	
1		100	
16		19,728	

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
\$
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 (2020 - 2022)

1
\$
191,667

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2022

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2022

(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%		

FIR2022: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

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, applications

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2022 based on permits issued.

1 \$
19,728

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 #
5

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

5

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 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
7	8	15

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**

8	8	16
---	---	----

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 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
	5	
0	5	0

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2022.

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
12

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

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

1740	Winter Control : Total Lane Km maintained in winter	323
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
1765	Bridges	1	1
1766	Culverts	11	11
1767	Subtotal	12	12

	Column 1	Column 2	Column 3	Description 4
1768	Have all bridges and culverts in the municipal system been rated?	#	#	LIST
1769	Indicate the rating system used and the year the rating was conducted.			2021

12. Environmental Services

1810	Wastewater Main Backups : Total number of backed up wastewater mains	1
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	9
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	140,766.900
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	104.772
1850	Water Main Breaks : Number of water main breaks in a year	1
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	14
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

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)

2310	Fire Services: Other revenue	\$
2320	Paved Roads : Other revenue	
2330	Solid Waste Disposal : Other revenue	150
2340	Waste Diversion : Other Revenue	3,656
2370	Assessment on Exempt Properties (Enter data from returned roll)	11,290,200

2022.01

FIR2022: 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, 2022

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2024

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)	46,564
0299	Subtotal	168,420
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	168,420

		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	168,420

		1
		\$
1610	Total Revenues (SLC 10 9910 01)	3,882,877
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)	698,078
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	76,202
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)	184,922
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
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
2256	Deferred revenue earned (Community Benefits) (SLC 10 1815 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)	40,548
2299	Subtotal	999,750
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	2,883,127
2620	25% of Net Revenues	720,782
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	552,362

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	
<input style="width: 90%;" type="text"/>		<input style="width: 90%;" type="text"/>		<input style="width: 90%;" type="text"/>

2022.01

FIR2022: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 83

NOTES

for the year ended December 31, 2022

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 :**