

2023 FINANCIAL INFORMATION RETURN

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

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

DECLARATION OF THE MUNICIPAL TREASURER

Version: **2023.01001**

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

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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
0028	Email ** (Required)	cao@emo.ca
0030	Website address of Municipality	www.emo.ca
0091	Municipal Auditor	Mike Canfield
0092	Municipal Audit Firm	MNP
0095	Municipal Auditor's Email ** (Required)	mike.canfield@mnp.ca
0090	Municipal Treasurer	Crystal Gray
0093	Municipal Treasurer's Email ** (Required)	cao@emo.ca
0094	Date	3/12/26

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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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 Program Support.	

Municipal Data

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

FIR2023: Emo Tp

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2023

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue 1
		\$
Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	2,111,049
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	29,455
9940		Subtotal 2,140,504
0510	Estimated Tax Revenue	
Government Transfers - Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)	395,500
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 395,500
Government Transfers - Conditional Grants		
0810	Ontario Conditional Grants (SLC 12 9910 01)	30,510
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	356,103
0820	Canada Conditional Grants (SLC 12 9910 02)	2,400
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	631,201
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 1,020,214
1098	Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue From Other Municipalities (SLC 12 9910 03)	193,530
1299	Total User Fees and Service Charges (SLC 12 9910 04)	742,790
Licences, Permits, Rents, etc.		
1410	Trailer Revenue and Permits	
1420	Licences and Permits	22,747
1430	Rents, Concessions and Franchises	40,545
1431	Royalties	
1432	Green Energy	
1498	Other	
1499		Subtotal 63,292
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other Fines	275
1620	Penalties and Interest on Taxes	23,777
1698	Other	
1699		Subtotal 24,052
Other revenue		
1805	Investment Income	-18,437
1806	Interest Earned on Reserves and Reserve Funds	
1811	Gain (Loss) on Sale of Land & Capital Assets	
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 Charges) (SLC 60 1036 01)	0
1830	Donations	17,584
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 (i.e., Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Misc. Revenue	77,335
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 76,482
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1888	Vacant Home Tax	
1905	Increase (Decrease) in Government Business Enterprise Equity	
9910		TOTAL Revenues 4,656,364

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2023

Continuity of Accumulated Surplus (Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	4,656,364
2020	LESS: Total Expenses (SLC 40 9910 11)	3,985,294
2030	PLUS: <input type="text"/>	
2040	PLUS: <input type="text"/>	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	671,070
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	17,222,578
2061	Prior Period Adjustments	-35,379
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	17,187,199
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	17,858,299
Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, Beginning of the Year	0
6020	PLUS: Net Income for Government Business Enterprise for Year	
6060	PLUS: <input type="text"/>	
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 Recognized in the Year	0
Total of Line 0899 Includes:		1
Canada Community - Building Fund - (Federal Gas Tax)		\$
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	576,099
4299	Canada Community - Building Fund Recognized in the Year	576,099

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2023

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General Government	17,500						
Protection Services							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation Authority							
0440 Protective Inspection and Control	5,100						
0445 Building Permit and Inspection Services							
0450 Emergency Measures							
0460 Provincial Offences Act (POA)			5,628				
0498 Other							
0499 Subtotal	5,100	0	5,628	0	0	0	0
Transportation Services							
0611 Roads - Paved							
0612 Roads - Unpaved				3,250	227,463		
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 - Accessible							
0640 Parking							
0650 Street Lighting							
0660 Air Transportation							
0698 Other							
0699 Subtotal	0	0	0	3,250	227,463	0	0
Environmental Services							
0811 Wastewater Collection / Conveyance							
0812 Wastewater Treatment & Disposal				381,009	81,755	42,947	
0821 Urban Storm Sewer System							
0822 Rural Storm Sewer System							
0831 Water Treatment				148,597	10,129	588,254	
0832 Water Distribution / Transmission							
0840 Solid Waste Collection				54,306			
0850 Solid Waste Disposal				620			
0860 Waste Diversion	6,101						
0898 Other							
0899 Subtotal	6,101	0	0	584,532	91,884	631,201	0
Health Services							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries				20,085			
1098 Other							
1099 Subtotal	0	0	0	20,085	0	0	0
Social and Family Services							
1210 General Assistance							
1220 Assistance to Seniors							
1230 Child Care and Early Years Learning							
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	131,873	36,756		
1640 Libraries	1,560	2,400	153,473				
1645 Museums							
1650 Cultural Services							
1698 Other							
1699 Subtotal	1,560	2,400	187,902	131,873	36,756	0	0
Planning and Development							
1810 Planning and Zoning	249			3,050			
1820 Commercial and Industrial							
1830 Residential Development							
1840 Agriculture and Reforestation							
1850 Tile Drainage / Shoreline Assistance							
1898 Other							
1899 Subtotal	249	0	0	3,050	0	0	0
1910 Other							
9910 TOTAL	30,510	2,400	193,530	742,790	356,103	631,201	0

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2023

1. GENERAL PURPOSE LEVY INFORMATION

								Phase-In Taxable Assessment		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL			
9299		TOTAL						118,658,900		2,002,089	0	250,727	2,252,816			
RTC RTQ LIST	Tax Band 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				
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Education Taxes 14 \$	TOTAL 15 \$	
2001	0	Emo Tp														
0010	RT	0	Residential	Full Occupied	1.000000	100%	99,968,800	99,968,800	1.581319%	0.000000%	0.153000%	1.734319%	1,580,826	0	152,952	1,733,778
0050	MT	0	Multi-Residential	Full Occupied	1.523500	100%	2,145,000	2,145,000	2.409139%	0.000000%	0.153000%	2.562139%	51,676	0	3,282	54,958
0110	FT	0	Farmland	Full Occupied	0.250000	100%	6,076,400	6,076,400	0.395330%	0.000000%	0.038250%	0.433580%	24,022	0	2,324	26,346
0210	CT	0	Commercial	Full Occupied	1.686800	100%	8,075,600	8,075,600	2.667369%	0.000000%	0.880000%	3.547369%	215,406	0	71,065	286,471
0240	CU	0	Commercial	Excess Land	1.686800	70%	66,600	66,600	1.867158%	0.000000%	0.880000%	2.747158%	1,244	0	586	1,830
0270	CX	0	Commercial	Vacant Land	1.686800	70%	201,800	201,800	1.867158%	0.000000%	0.880000%	2.747158%	3,768	0	1,776	5,544
0310	GT	0	Parking Lot	Full Occupied	1.686800	100%	17,700	17,700	2.667369%	0.000000%	0.880000%	3.547369%	472	0	156	628
0510	IT	0	Industrial	Full Occupied	1.686800	100%	519,900	519,900	2.667369%	0.000000%	0.880000%	3.547369%	13,868	0	4,575	18,443
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.686800	100%	44,000	44,000	2.667369%	0.000000%	0.980000%	3.647369%	1,174	0	431	1,605
0540	IU	0	Industrial	Excess Land	1.686800	65%	11,100	11,100	1.733790%	0.000000%	0.880000%	2.613790%	192	0	98	290
0570	IX	0	Industrial	Vacant Land	1.686800	65%	21,000	21,000	1.733790%	0.000000%	0.880000%	2.613790%	364	0	185	549
0710	PT	0	Pipeline	Full Occupied	4.565100	100%	1,511,000	1,511,000	7.218879%	0.000000%	0.880000%	8.098879%	109,077	0	13,297	122,374
													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
													0	0	0	0
9201							Subtotal	118,658,900	118,658,900				2,002,089	0	250,727	2,252,816

FIR2023: Emo Tp

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2023

		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)	29,529		8,838	38,367
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	2,031,618	0	259,565	2,291,183
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	70,030			70,030
8020	Fire service charges				0
8025	Minimum tax (differential only)	1,532			1,532
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	71,562	0	0	71,562
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	7,869		1,104	8,973
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	7,869	0	1,104	8,973
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	2,111,049	0	260,669	2,371,718

FIR2023: Emo Tp

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2023

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
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	24,959	0	2,771	27,730
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 (MunAct 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	26,684	0	2,771	29,455

FIR2023: Emo Tp

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Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2023

1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
100.000%	80.761%	0.000%	19.239%	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			Distribution of Education Taxes in column 6 by School Board					
						LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
						4	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	99,968,800	99,968,800	99,968,800	99,968,800	1,733,778	1,580,826	0	152,952	150,071		2,881			
0050 Multi-residential	2,145,000	3,267,908	2,145,000	3,267,908	54,958	51,676	0	3,282	3,214		68			
0110 Farmland	6,076,400	1,519,100	6,076,400	1,519,100	26,346	24,022	0	2,324	2,237		87			
0140 Managed Forests	0	0	0	0	0	0	0	0						
9110 Subtotal	108,190,200	104,755,808	108,190,200	104,755,808	1,815,082	1,656,524	0	158,558	155,522	0	3,036	0	0	0
0210 Commercial	8,344,000	13,938,838	8,344,000	13,938,838	293,845	220,418	0	73,427	59,300	0	14,127	0	0	0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot	17,700	29,856	17,700	29,856	628	472	0	156	126	0	30	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	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 Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	8,361,700	13,968,694	8,361,700	13,968,694	294,473	220,890	0	73,583	59,426	0	14,157	0	0	0
0510 Industrial	596,000	986,382	596,000	986,382	20,887	15,598	0	5,289	4,271	0	1,018	0	0	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	596,000	986,382	596,000	986,382	20,887	15,598	0	5,289	4,271	0	1,018	0	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	1,511,000	6,897,866	1,511,000	6,897,866	122,374	109,077	0	13,297	10,739	0	2,558	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					38,367	29,529	0	8,838	8,838		0			
9180 Total Levied by Rate					2,291,183	2,031,618	0	259,565	238,797	0	20,768	0	0	0
9190 Amts Added to Tax Bill					71,562	71,562	0	0						
9192 Other Taxation Amounts					8,973	7,869	0	1,104	892		212			
9199 TOTAL before Adj.	118,658,900	126,608,750	118,658,900	126,608,750	2,371,718	2,111,049	0	260,669	239,689	0	20,980	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)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS			Education PILS
						LT / ST	UT	Education PILS	
						4	5	6	
	\$	\$	\$	\$	\$	\$	\$	\$	
1010 Residential	23,600	23,600	23,600	23,600	373	373	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	373	373	0	0	
1210 Commercial	920,800	1,553,205	920,800	1,553,205	27,318	24,561	0	2,757	
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 Construction	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	
9220 Subtotal	920,800	1,553,205	920,800	1,553,205	27,318	24,561	0	2,757	
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 Construction	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	25	0	14	
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					27,730	24,959	0	2,771	
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	29,455	26,684	0	2,771	

Part 3 contains Distribution of PILS by School Boards

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2023

	Salaries, Wages and Employee Benefits 1 \$	Interest on Long Term Debt 2 \$	Materials 3 \$	Contracted Services 4 \$	Rents and Financial Expenses 5 \$	External Transfers 6 \$	Amortization 16 \$	Total Expenses Before Adjustments 7 \$	Inter-Functional Adjustments 12 \$	Allocation of Program Support * 13 \$	Total Expenses After Adjustments 11 \$
General government											
0240 Governance	32,446		8,605					41,051			41,051
0250 Corporate Management	137		26,500	22,983	12,548		30,010	92,178			92,178
0260 Program Support	376,405		91,095	5,000	165,839			638,339	-89,896	-548,443	0
0299 Subtotal	408,988	0	126,200	27,983	178,387	0	30,010	771,568	-89,896	-548,443	133,229
Protection Services											
0410 Fire	44,711		58,997		11,828		41,260	156,796		36,666	193,462
0420 Police				168,179			0	168,179		1,000	169,179
0421 Court Security							0	0			0
0422 Prisoner Transportation							0	0			0
0430 Conservation Authority							0	0			0
0440 Protective Inspection and Control	15,238		32,226				0	47,464		11,099	58,563
0445 Building Permit and Inspection Services							0	0			0
0450 Emergency Measures	97						0	97		500	597
0460 Provincial Offences Act (POA)							0	0			0
0498 Other							0	0			0
0499 Subtotal	60,046	0	91,223	168,179	11,828	0	41,260	372,536	0	49,265	421,801
Transportation Services											
0611 Roads - Paved	40,997		34,761		8,285		42,402	126,445	4,802	29,569	160,816
0612 Roads - Unpaved	159,234		135,012		32,181		80,249	406,676	18,650	95,100	520,426
0613 Roads - Bridges and Culverts	13,213		11,203		2,670		8,254	35,340	1,548	8,264	45,152
0614 Roads - Traffic Operations & Roadside							0	0		500	500
0621 Winter Control - Except Sidewalks, Parking Lots	34,414		2,953				0	37,367		8,738	46,105
0622 Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631 Transit - Conventional							0	0			0
0632 Transit - Accessible							0	0			0
0640 Parking							0	0			0
0650 Street Lighting			38,917				6,356	45,273		1,000	46,273
0660 Air Transportation							0	0			0
0698 Other							0	0			0
0699 Subtotal	247,858	0	222,846	0	43,136	0	137,261	651,101	25,000	143,171	819,272
Environmental Services											
0811 Wastewater Collection / Conveyance							0	0			0
0812 Wastewater Treatment & Disposal	6,470		383,782		26,683		52,280	469,215		109,725	578,940
0821 Urban Storm Sewer System							0	0			0
0822 Rural Storm Sewer System							0	0			0
0831 Water Treatment		76,758	64,123				0	140,881	20,000	91,417	252,298
0832 Water Distribution / Transmission							250,046	250,046			250,046
0840 Solid Waste Collection	0			49,354			0	49,354		11,541	60,895
0850 Solid Waste Disposal	25,607		9,332		8,769		1,849	45,557		10,653	56,210
0860 Waste Diversion			12,673				0	12,673		500	13,173
0898 Other							0	0			0
0899 Subtotal	32,077	76,758	469,910	49,354	35,452	0	304,175	967,726	20,000	223,836	1,211,562
Health Services											
1010 Public Health Services						60,274	0	60,274		1,500	61,774
1020 Hospitals			7,500				0	7,500			7,500
1030 Ambulance Services						207,934	0	207,934		1,500	209,434
1035 Ambulance Dispatch							0	0			0
1040 Cemeteries	6,383		3,890		-8,547		648	2,374	16,599	555	19,528
1098 Other Handi Van					620		0	620		145	765
1099 Subtotal	6,383	0	11,390	0	-7,927	268,208	648	278,702	16,599	3,700	299,001
Social and Family Services											
1210 General Assistance						20,508	0	20,508		2,500	23,008
1220 Assistance to Seniors							0	0			0
1230 Child Care and Early Years Learning						16,961	0	16,961		500	17,461
1298 Other							0	0			0
1299 Subtotal	0	0	0	0	0	37,469	0	37,469	0	3,000	40,469
Social Housing											
1410 Public Housing						142,098	0	142,098		1,500	143,598
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	142,098	0	142,098	0	1,500	143,598
Recreation and Cultural Services											
1610 Parks	59,383		17,713		6,490		21,433	105,019	3,045	24,558	132,622

FIR2023: Emo Tp

Asmt Code: 5919
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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2023

	Salaries, Wages and Employee Benefits 1 \$	Interest on Long Term Debt 2 \$	Materials 3 \$	Contracted Services 4 \$	Rents and Financial Expenses 5 \$	External Transfers 6 \$	Amortization 16 \$	Total Expenses Before Adjustments 7 \$	Inter-Functional Adjustments 12 \$	Allocation of Program Support * 13 \$	Total Expenses After Adjustments 11 \$
1620 Recreation Programs							0	0			0
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634 Recreation Facilities - All Other	112,751		116,941		39,942		61,153	330,787	16,312	77,354	424,453
1640 Libraries	206,641		23,284		18,999		0	248,924	8,940	3,500	261,364
1645 Museums							0	0			0
1650 Cultural Services							0	0			0
1698 Other							0	0			0
1699 Subtotal	378,775	0	157,938	0	65,431	0	82,586	684,730	28,297	105,412	818,439
Planning and Development											
1810 Planning and Zoning	219		70,119	8,428			0	78,766		18,419	97,185
1820 Commercial and Industrial							0	0			0
1830 Residential Development							0	0			0
1840 Agriculture and Reforestation				598			0	598		140	738
1850 Tile Drainage / Shoreline Assistance							0	0			0
1898 Other							0	0			0
1899 Subtotal	219	0	70,119	9,026	0	0	0	79,364	0	18,559	97,923
1910 Other							0	0			0
9910 TOTAL	1,134,346	76,758	1,149,626	254,542	326,307	447,775	595,940	3,985,294	0	0	3,985,294

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2023

Additional Information Contained in Schedule 40

		1
		\$
Total of Column 1 Includes:		
5010	Salaries and Wages	900,026
5020	Employee Benefits	234,320
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .	1,134,346
5050	Salaries, Wages and Employee Benefits Capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .	1,134,346
Total of Column 3 Includes:		
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03	
Total of Column 4 Includes:		
5210	Municipal Property Assessment Corporation (MPAC) .	
Total of Column 5 Includes:		
5610	Short Term Interest Costs	
5611	Asset Retirement Obligation Expense / Accretion Expense	8,769
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	60,274
5850	District Social Services Administration Board (DSSAB)	387,501
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the Aged	
5880	Recreation Boards	
5890	Fire Area Boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
Tourism		
5991	Specify	
5992	Specify	
5993	Specify	
Total of Column 11 Includes:		
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations	

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2023

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION						
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	0
1910	Other	0	0					0	0			0	0
9910	Total Tangible Capital Assets	14,213,626	24,120,724	131,192	0	0	0	24,251,916	9,907,098	595,940	0	10,503,038	13,748,878

FIR2023: Emo Tp

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MAH Code: 87607

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2023

SEGMENTED BY ASSET CLASS

General Capital Assets

2005	Land	
2010	Land Improvements	
2020	Buildings	
2030	Machinery & Equipment	
2040	Vehicles	
2097	Other	
2098	Other	
2099	Total General Capital Assets	

2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
1	11
\$	\$
119,650	119,650
0	
1,086,783	1,063,426
575,746	518,914
120,078	108,381
0	
0	
1,902,257	1,810,371

Infrastructure Assets

2205	Land	
2210	Land Improvements	
2220	Buildings	
2230	Machinery & Equipment	
2240	Vehicles	
2250	Linear Assets	
2297	Other	
2298	Other	
2299	Total Infrastructure Assets	

2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
1	11
\$	\$
0	
0	
1,019,292	991,400
1,050,466	996,088
0	
10,241,611	9,951,019
0	
0	
12,311,369	11,938,507

9920 Total Tangible Capital Assets

14,213,626	13,748,878
-------------------	-------------------

Construction-in-progress

2405	Construction-in-progress	
9921	Total Tangible Capital Assets and Construction-in-progress	

2023 Opening Net Book Value (NBV)	Expenditures in 2023	Less Assets Capitalized	2023 Closing Net Book Value (NBV)
1	2	3	11
\$	\$	\$	\$
311,763	160,167		471,930
14,525,389	160,167	0	14,220,808

FIR2023: 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, 2023

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

		1
		\$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)	671,070
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)	-131,192
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)	595,940
1031	Contributed (Donated) Tangible Capital Assets	
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)	-160,167
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	
1071	Other	
1099	Subtotal	304,581
1210	Change in Supplies Inventories	-101,341
1220	Change in Prepaid Expenses	-166
1230	Other	
1299	Subtotal	-101,507
1301	Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)	-176,753
1410	Increase (Decrease) in Net Financial Assets (Net Debt)	697,391
1420	Net Financial Assets (Net Debt), Beginning of Year	2,761,608
1422	Prior Period Adjustment	-129,654
1423	Restated Net Financial Assets (Net Debt), Beginning of Year	2,631,954
9910	Net Financial Assets (Net Debt), End of Year	3,329,345

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	
0298	Other	
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)	1,315,717
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 Benefits Charges (SLC 60 1036 01)	0
0419	Donations	
0420	Other	
0446	Proceeds From the Sale of Tangible Capital Assets, etc.	
0447	Investment Income	
0448	Prepaid Special Charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	1,315,717
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	55,102
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	356,103
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)	576,099
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	987,304
0499	Subtotal	2,303,021
0610	Contributed (Donated) Tangible Capital Assets	0
9920	Total Capital Financing	2,303,021
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	2,011,662

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2023

* 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

		2023 Actual
Operating Transactions		1
Cash Received From		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash Paid For		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash Provided by Operating Transactions	0
Capital Transactions		
0610	Proceeds on Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	
0630	Change in Construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash Applied to Capital Transactions	0
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other <input type="text"/>	
0899	Cash Provided By / (Applied To) Investing Transactions	0
Financing Transactions		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash Applied to Financing Transactions	0
1210	Increase in Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	0
9920	Cash and Cash Qquivalents, End of Year	0

		2023 Actual
Cash and Cash Equivalents Represented By:		1
		\$
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	Cash and Cash Equivalents, End of Year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	0

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2023

* 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

		2023 Actual 1 \$
Operating Transactions		
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)	671,070
2020	Non-Cash Items Including Amortization	44
2021	Contributed (Donated) Tangible Capital Assets	
2022	Change In Non-Cash Assets and Liabilities	
2023	Accretion Expense	8,769
2030	Prepaid Expenses	-166
2040	Change In Deferred Revenue	-528,601
2096	Other <input type="text" value="Remeasurement gain (loss)"/>	-176,753
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash Provided By Operating Transactions	-25,637
Capital Transactions		
0610	Proceeds On Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	-131,192
0630	Change In Construction-In-Progress	-160,167
0698	Other <input type="text"/>	
0699	Cash Applied to Capital Transactions	-291,359
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	1,828,194
0898	Other <input type="text"/>	
0899	Cash Provided By / (Applied To) Investing Transactions	1,828,194
Financing Transactions		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	-1,155,216
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 Provided By Operating Transactions	-1,155,216
1210	Increase In Cash and Cash Equivalents	355,982
1220	Cash and Cash Equivalents, Beginning of Year	867,138
9920	Cash and Cash Equivalents, End of Year	1,223,120

		2023 Actual 1 \$
Cash and Cash Equivalents Represented By:		
1401	Cash	1,223,120
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	Cash and Cash Equivalents, End of Year	1,223,120
Cash:		
1501	Unrestricted	1,204,923
1502	Restricted	18,197
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	1,223,120

FIR2023: Emo Tp

Asmt Code: 5919

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Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

		Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, Beginning of Year	534,628	3,418,140	767,947
0312	Contribution From Operations:			
	Development Charges Act			
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	0		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	0		
0699	Subtotal Development Charges Act	0		
0810	Lot Levies			
0820	Subdivider Contributions			
0830	Recreational Land (The Planning Act)			
0834	Community Benefits Charges			
0841	Investment Income	7,854	-33,705	
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992			
0862	Canada Community - Building Fund (Federal Gas Tax)	88,229		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	96,083	-33,705	0
Less: Utilization of Reserve Funds and Reserves (Transfers)				
1012	For Acquisition of Tangible Capital Asset	576,099	1,315,717	
1015	For Current Operations			250,991
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).	0		
1026	Development Charges Earned to Operations (SLC 61B 0299 07).	0		
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 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 Benefits 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)	576,099	1,315,717	250,991
2099	Balance, End of Year	54,612	2,068,718	516,956
Totals in Line 2099 are Analysed as Follows:				
5010	Working Funds			245,043
5020	Contingencies			
Asset Replacement Funds For: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of Equipment		1,278,042	
5060	Sick Leave		18,225	
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-Employment Benefits			
5091	Tax Rate Stabilization			
5630	Lot Levies			
5660	Parking Revenues			
5670	Debenture Repayment			
5680	Exchange Rate Stabilization			
Per Service Purpose:				
5205	General Government		226,251	

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

5210	Protection Services		228,213	260,335
	Transportation Services:			
5215	Roadways			
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street Lighting			
5223	Air Transportation			
	Environmental Services:			
5225	Wastewater System		573	
5230	Storm Water System			
5235	Waterworks System		340	
5240	Solid Waste Collection			
5245	Solid Waste Disposal		317,074	
5246	Waste Diversion			
5250	Health Services			
5255	Social and Family Services			
5260	Social Housing			
	Recreation and Cultural Services:			
5265	Parks			
5266	Recreation Programs			
5271	Recreation Facilities - Golf Course, Marina, Ski Hill			
5274	Recreation Facilities - All Other			
5275	Libraries			11,578
5276	Museums			
5277	Cultural Services			
5280	Planning and Development			
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5635	Development Charges Cash Collected (SLC 61B 0299 28)	0		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	0		
5640	Subdivider Contributions			
5650	Recreational Land (The Planning Act)			
5655	Community Benefits Charges			
5661	Building Code Act, 1992			
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal Gas Tax)	54,612		
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	54,612	2,068,718	516,956

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

Special Account

5801	Non-Residential (Standard Rate)
5802	Residential (Standard Rate)
5803	Residential (Alternative Rate)
5804	Other

Amount of Land	Value of Land
1	2
#	\$

C: Community Benefit Charges

Special Account

5901	In Kind Contributions (Reported In Year Building Permit Issued)
------	---

Value of In Kind Contributions
1
\$

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

Development Charges

6001	Highways (Roads and Structures)
6002	Wastewater Services, Including Sewers and Treatment Services
6003	Water Supply Services, Including Distribution and Treatment

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

Parkland

6004 Parkland Special Account

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

Community Benefits Charges

6005 Community Benefits Charges Special Account

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2023

FIR2023: Emo Tp	Schedule 70	
Asmt Code: 5919	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
MAH Code: 87607	for the year ended December 31, 2023	

Financial Assets		1
		\$
0299 Cash and Cash Equivalents.		1,223,120
Accounts Receivable		
0410 Canada		172,460
0420 Ontario		160,954
0430 Upper-Tier		
0440 Other Municipalities		
0450 School Boards		
0490 Other Receivables		794,742
0499	Subtotal	1,128,156
Taxes Receivable		
0610 Current Year's Levies		196,436
0620 Previous Year's Levies		32,645
0630 Prior Year's Levies		43,989
0640 Penalties and Interest		28,184
0690 Less: Allowance For Uncollectables		45,089
0699	Subtotal	256,165
Investments *		
0817 Portfolio Investments		
0818 Derivatives		
0819 Financial Assets, Designated to the Fair Value Category		
0820 Government Business Enterprises		
0828 Other		1,902,095
0829	Subtotal	1,902,095
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		
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 Charges Installments Receivable (SLC 60 5636 01)		0
0890 Other		
0891 Other		
0898	Subtotal	0
9930	TOTAL Financial Assets	4,509,536

Liabilities		1
		\$
Temporary Loans		
2010 Operating Purposes		
Tangible Capital Assets:		
2020 Canada		
2030 Ontario		
2040 Other		
2099	Subtotal	0
Accounts Payable and Accrued Liabilities		
2210 Canada		
2220 Ontario		
2230 Upper-tier		
2240 Other Municipalities		
2250 School Boards		
2260 Interest On Debt		
2270 Trade Accounts Payable		587,857
2271 Derivatives		
2272 Financial Liabilities, Designated to the Fair Value Category		
2290 Other		
2299	Subtotal	587,857
2301 Estimated Tax Liabilities (PS3510)		
Deferred Revenue		
2410 Obligatory Reserve Funds (SLC 60 2099 01)		54,612
2490 Other		168,050
2499	Subtotal	222,662
Long Term Liabilities		
2610 Debt Issued		
2620 Debt Payable to Others		10,155
2630 Lease Purchase Agreements (Tangible Capital Leases)		
2640 Other		

FIR2023: Emo Tp**Schedule 70**

Asmt Code: 5919

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 87607

for the year ended December 31, 2023

2650	Other		
2660	Less: Debt Issued On Behalf of Government Business Enterprise		
2699		Subtotal	10,155
Post Employment Benefits			
2810	Accumulated Sick Leave		
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		
Liability For Asset Retirement Obligations			
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)		359,517
9940		TOTAL Liabilities	1,180,191
9945	Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities		3,329,345

Non-Financial Assets

			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		14,220,808
6250	Inventories of Supplies		101,341
6260	Prepaid Expenses		30,022
6261	Intangible Assets		
6262	Other		
6299		Total Non-Financial Assets	14,352,171
9970		Total Accumulated Surplus (Deficit)	17,681,516

Analysis of the Accumulated Surplus (Deficit)

			1
			\$
6410	Equity in Tangible Capital Assets		14,210,654
6411	Investment in Intangible Assets		
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		2,585,674
6430	General Surplus (Deficit)		1,277,973
6431	Unexpended Capital Financing		

Local Boards

5030	Transit Operations		
5035	Water Operations		
5040	Wastewater Operations		
5041	Solid Waste Operations		
5045	Libraries		-54,717
5050	Cemeteries		127,513
5055	Recreation, Community Centres and Arenas		57,114
5060	Business Improvement Area		
5076	Other	Parks	-163,178
5077	Other		
5078	Other		
5079	Other		
5098		Total Local Boards	-33,268

5080	Equity in Government Business Enterprises (SLC 10 6090 01)		0
6601	Unfunded Employee Benefits		
6603	Unfunded Remediation Costs of Contaminated Sites		
6604	Unfunded Asset Retirement Obligation Costs		-359,517
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		Total Other	-359,517
9971		Total Accumulated Surplus (Deficit)	17,681,516

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)		17,858,269
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)		-176,753
9982	Total Accumulated Surplus (Deficit)		17,681,516

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2023

		1
		\$
0299	Accumulated Remeasurement Gains (Losses), Beginning of The Year	0
Unrealized Gains (Losses) Attributable to:		
0410	Foreign Exchange	
0420	Derivatives	
0430	Portfolio Investments	-176,753
0440	Other Financial Instruments, Designated to Fair Value Category	
0499	Subtotal	-176,753
Realized (Gains) Losses, Reclassified to the Statement of Operations		
0610	Foreign Exchange	
0620	Derivatives	
0630	Portfolio Investments	
0640	Other Financial Instruments, Designated to Fair Value Category	
0699	Subtotal	0
1099	Other Comprehensive Income (Loss)	
1299	Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)	-176,753
9910	Accumulated Remeasurement Gains (Losses), End of Year. (SLC 71 0299 01 + SLC 1299 01)	-176,753

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single / Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2023

Continuity of Taxes Receivable

		9
		\$
0210	Taxes Receivable, Beginning of Year	159,663
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	2,371,718
0225	PLUS: Current Year Penalties and Interest	23,652
0240	LESS: Total Cash Collections (SLC 72 0699 09)	2,283,136
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	0
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Increase in AFDA"/>	-15,732
0290	Taxes Receivable, End of Year	256,165

Cash Collections

		9
		\$
0610	Current Year'S Tax	2,175,158
0620	Previous Year'S Tax	88,216
0630	Penalties and Interest	19,762
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	2,283,136

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single / Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2023

Tax Adjustments Applied to Taxation

		SCHOOL BOARDS					TOTAL Education 6	Lower-Tier (Single-Tier) 7	Upper-Tier 8	TOTAL Tax Adjustment 9
		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 357/358)					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 Decisions (Assessment Act 40/19.1(7))					0			0	
1050	RFR (Assessment Act 39.1)					0			0	
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)					0			0	
1099	Subtotal	0	0	0	0	0	0	0	0	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)					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	0	0	0	0	0	0	0	0	

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	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. Act 319)					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

6010	Recovery of Tax Deferrals					0			0
7010	Entitlement of School Boards	239,689	0	20,980	0	0	260,669		

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

1. Debt Burden of the Municipality

		1
		\$
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities	
0210	to Ontario and Agencies	
0220	to Canada and Agencies	
0230	to Others	
0297	Other CIBC	10,155
0298	Other	
0299	Subtotal	10,155
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	Wastewater	
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	10,155

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	
1230	Long Term Bank Loans	10,155
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	10,155

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	10,155

FIR2023: Emo Tp

Asmt Code: 5919

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

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	10,155

FIR2023: Emo Tp

Asmt Code: 5919

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**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2023

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

	US Dollars:		1
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

FIR2023: Emo Tp

Asmt Code: 5919

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

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 2024	10,155	6,381					
3220 Year 2025							
3230 Year 2026							
3240 Year 2027							
3250 Year 2028							
3260 Years 2029 to 2033							
3270 Years 2034 onwards							
3280 Interest to be Earned on Sinking Funds							
3299 TOTAL	10,155	6,381	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.

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
 for the year ended December 31, 2023

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION	Liabilities for ARO at Beginning of Year	Transfer of Solid Waste Landfill Liability	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$
0299 General Government							0
0499 Protection Services							0
0699 Transportation Services							0
0899 Environmental Services	0	350,748			8,769		359,517
1099 Health Services							0
1299 Social and Family Services							0
1499 Social Housing							0
1699 Recreation and Cultural Services							0
1899 Planning and Development							0
1910 Other							0
9910 Total Asset Retirement Obligations	0	350,748	0	0	8,769	0	359,517

FIR2023: Emo Tp

Asmt Code: 5919
MAH Code: 87607

GOVERNMENT BUSINESS ENTERPRISES

		Please Specify GBE					Please Specify GBE					Please Specify GBE					Please Specify GBE					Total 20 \$
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
STATEMENT OF FINANCIAL POSITION																						
Assets																						
0210	Current																					0
0220	Capital																					0
0297	Other																					0
0298	Other																					0
0299																						0
	Total Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities																						
0410	Current																					0
0420	Long-term																					0
0497	Other																					0
0498	Other																					0
0499																						0
	Total Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Net Equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9910	Municipality's Share (\$)																					0
0610																						0
STATEMENT OF OPERATIONS																						
0810	Revenues																					0
0820	Expenses																					0
9920																						0
	Net Income (Loss)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1010	Municipality's Share (\$)																					0
1020	Dividends paid																					0

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2023

0210 District Social Services Administration Board

DSSAB Rainy River

% of Municipality's Share of DSSAB

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and Cash Equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499		

Total Financial Assets

Liabilities

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
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	TCA Under Construction
0897	Other	
0898	Other	
0899		

Total Non-Financial Assets

Accumulated Surplus (Deficit)

9960 **Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)**

9970 **Accumulated Surplus (Deficit), Remeasurement Gains (Losses)**

9920

Accumulated Surplus (Deficit)

Accumulated Surplus (Deficit) Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	Investment in TCA Under Constru.
1098	Other	Unfunded Liabilities
1099		

Accumulated Surplus (Deficit)

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
11,090,374	715,362	6.5%
3,680,367	237,395	6.5%
2,805,652	180,973	6.5%
	0	6.5%
	0	6.5%
	0	6.5%
17,576,393	1,133,730	6.5%

11,456,455	738,976	6.5%
0	0	6.5%
1,210,000	78,049	6.5%
0	0	6.5%
707,108	45,611	6.5%
2,420,647	156,139	6.5%
	0	6.5%
	0	6.5%
	0	6.5%
15,794,210	1,018,774	6.5%

1,782,183	114,956	6.5%
-----------	---------	------

18,185,353	1,173,010	6.5%
	0	6.5%
472,743	30,493	6.5%
3,301,062	212,928	6.5%
	0	6.5%
	0	6.5%
21,959,158	1,416,432	6.5%

23,741,341	1,531,388	6.5%
	0	6.5%
23,741,341	1,531,388	6.5%

18,185,353	1,173,010	6.5%
4,159,036	268,270	6.5%
2,120,297	136,766	6.5%
0	0	6.5%
3,301,062	212,928	6.5%
-4,024,407	-259,586	6.5%
23,741,341	1,531,388	6.5%

1210 District Social Services Administration Board

DSSAB Rainy River

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other	HPP
1499		

Total Provincial Funding

Federal

1610	Social Housing	
1698	Other	
1699		

Total Federal Funding

Municipal Contributions

1810	Municipal Billings	
1898	Other	
1899		

Total Municipal Contributions

Other Revenues

2010	Investment Income	
2020	Deferred Revenue Earned	
2097	Other	Misc
2098	Other	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
2,663,846	171,826	6.5%
6,711,572	432,917	6.5%
5,926,762	382,294	6.5%
331,153	21,360	6.5%
544,291	35,108	6.5%
16,177,624	1,043,505	6.5%

1,389,570	89,631	6.5%
	0	6.5%
1,389,570	89,631	6.5%

5,889,397	379,884	6.5%
	0	6.5%
5,889,397	379,884	6.5%

	0	6.5%
	0	6.5%
3,532,694	227,869	6.5%
	0	6.5%

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DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD
for the year ended December 31, 2023

2099		Total Other Revenues	3,532,694	227,869	6.5%
9930		Total Revenues	26,989,285	1,740,890	6.5%
	EXPENSES				
	Social Services				
2210	Ontario Works		2,849,697	183,814	6.5%
2240	Child Care		6,998,243	451,408	6.5%
2250	Social Housing		6,197,955	399,787	6.5%
2260	Other	HPP	544,946	35,151	6.5%
2299		Total Social Services	16,590,841	1,070,159	6.5%
	Health Services				
2410	Land Ambulance		7,595,018	489,901	6.5%
2420	Public Health			0	6.5%
2430	Other			0	6.5%
2440	DSSAB Administration		2,369,302	152,827	6.5%
2496	Other			0	6.5%
2497	Other			0	6.5%
2498	Other			0	6.5%
2499		Total Health Services	9,964,320	642,729	6.5%
9940		Total Expenses	26,555,161	1,712,888	6.5%
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	434,124	28,002	6.5%

FIR2023: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

HEALTH UNIT

for the year ended December 31, 2023

0210 Health Unit

Northwestern Health Unit

% of Municipality's Share of Health Unit

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and Cash Equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499		

Total Financial Assets

Liabilities

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
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

Accumulated Surplus (Deficit)

9960 **Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)**

9970 **Accumulated Surplus (Deficit), Remeasurement Gains (Losses)**

9920 **Accumulated Surplus (Deficit)**

Accumulated Surplus (Deficit) Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	
1098	Other	
1099		

Accumulated Surplus (Deficit)

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
148,334	3,883	2.6%
33,971	889	2.6%
0	0	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
182,305	4,773	2.6%
98,447	2,577	2.6%
	0	2.6%
24,821	650	2.6%
	0	2.6%
21,837	572	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
145,105	3,799	2.6%
37,200	974	2.6%

84,447	2,211	2.6%
	0	2.6%
9,351	245	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
93,798	2,456	2.6%

130,998	3,430	2.6%
	0	2.6%
130,998	3,430	2.6%

84,447	2,211	2.6%
27,814	728	2.6%
18,738	491	2.6%
0	0	2.6%
	0	2.6%
	0	2.6%
130,999	3,430	2.6%

1210 Health Unit

Northwestern Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other	
1498	Other	
1499		

Total Provincial Funding

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
472,485	12,370	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
472,485	12,370	2.6%

Federal

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Schedule 77

HEALTH UNIT

for the year ended December 31, 2023

1611	Government of Canada		14,904	390	2.6%
1698	Other			0	2.6%
1699			14,904	390	2.6%
		Total Federal Funding			
Municipal Contributions					
1810	Municipal Billings		60,274	1,578	2.6%
1898	Other			0	2.6%
1899			60,274	1,578	2.6%
		Total Municipal Contributions			
Other Revenues					
2010	Investment Income		8,087	212	2.6%
2020	Deferred Revenue Earned		0	0	2.6%
2097	Other	Donation & Other Revenue	34,234	896	2.6%
2098	Other			0	2.6%
2099			42,321	1,108	2.6%
		Total Other Revenues			
9930		Total Revenues	589,984	15,446	2.6%
EXPENSES					
Health Services					
2410	Land Ambulance			0	2.6%
2420	Public Health			0	2.6%
2430	Other			0	2.6%
2440	DSSAB Administration			0	2.6%
2496	Other			0	2.6%
2497	Other			0	2.6%
2498	Other			0	2.6%
2499			0	0	
		Total Health Services			
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	589,984	15,446	2.6%

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Schedule 77

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

for the year ended December 31, 2023

0210 Entity

% of Municipality's Share of Other

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	

Total Financial Assets

Liabilities

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
0696	Other	<input type="text"/>
0697	Other	<input type="text"/>
0698	Other	<input type="text"/>
0699	Total Liabilities	

Total Liabilities

9910 Net Financial Assets (Net Debt)

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	

Total Non-Financial Assets

Accumulated Surplus (Deficit)

9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
9920	Accumulated Surplus (Deficit)	

Accumulated Surplus (Deficit) Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	<input type="text"/>
1098	Other	<input type="text"/>
1099	Accumulated Surplus (Deficit)	

Accumulated Surplus (Deficit)

1210 Entity

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1498	Other	<input type="text"/>
1499	Total Provincial Funding	

Total Provincial Funding

Federal

1611	Government of Canada	
1698	Other	<input type="text"/>
1699	Total Federal Funding	

Total Federal Funding

Municipal Contributions

1810	Municipal Billings	
------	--------------------	--

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	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	0	
	0	
	0	
0	0	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
0	0	
	0	
	0	
0	0	

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Schedule 77

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY
 for the year ended December 31, 2023

1898	Other						0	
1899							0	
				Total Municipal Contributions			0	
	Other Revenues							
2010	Investment Income						0	
2020	Deferred Revenue Earned						0	
2097	Other						0	
2098	Other						0	
2099							0	
				Total Other Revenues			0	
				Total Revenues			0	
9930								
	EXPENSES							
2693	Other						0	
2694	Other						0	
2695	Other						0	
2696	Other						0	
2697	Other						0	
2698	Other						0	
2699							0	
				Total Other Expenses			0	
9950				Annual Surplus (Deficit), Before Remeasurement Gains (Losses)			0	

FIR2023: Emo Tp

Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES

for the year ended December 31, 2023

Asmt Code: 5919

MAH Code: 87607

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share of
		1	2	Total All
		\$	\$	3
				%
Financial Assets				
0410	Cash and Cash Equivalents	11,238,708	719,246	6.4%
0420	Accounts Receivable	3,714,338	238,284	6.4%
0430	Investments	2,805,652	180,973	6.5%
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	17,758,698	1,138,503	6.4%
Liabilities				
0610	Accounts Payable and Accrued Liabilities	11,554,902	741,553	6.4%
0620	Long-term Debt	0	0	
0630	Pensions and Other Employee Benefits	1,234,821	78,698	6.4%
0640	Other Accrued Liabilities	0	0	
0650	Deferred Revenue	728,945	46,182	6.3%
0660	Asset Retirement Obligations	2,420,647	156,139	6.5%
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	15,939,315	1,022,573	6.4%
9910	Net Financial Assets (Net Debt)	1,819,383	115,930	6.4%
Non-Financial Assets				
0810	Tangible Capital Assets	18,269,800	1,175,221	6.4%
0820	Inventories of Supplies	0	0	
0830	Prepaid Expenses	482,094	30,738	6.4%
0896	Other	3,301,062	212,928	6.5%
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	22,052,956	1,418,887	6.4%
Accumulated Surplus (Deficit)				
9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	23,872,339	1,534,817	6.4%
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	0	0	
9920	Accumulated Surplus (Deficit)	23,872,339	1,534,817	6.4%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	18,269,800	1,175,221	6.4%
1020	Reserves and Reserve funds	4,186,850	268,998	6.4%
1030	General Surplus (Deficit)	2,139,035	137,256	6.4%
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	0	0	
1097	Other	3,301,062	212,928	6.5%
1098	Other	-4,024,407	-259,586	6.5%
1099	Accumulated Surplus (Deficit)	23,872,340	1,534,817	6.4%

Consolidated Statement of Operations

		Total All	Municipality's Share	% of Municipality's Share of
		1	2	Total All
		\$	\$	3
				%
REVENUES				
Provincial				
1410	Ontario Works	2,663,846	171,826	6.5%
1411	Province of Ontario	472,485	12,370	2.6%
1440	Child Care	6,711,572	432,917	6.5%
1450	Land Ambulance	5,926,762	382,294	6.5%
1460	Social Housing	331,153	21,360	6.5%
1497	Other	0	0	
1498	Other	544,291	35,108	6.5%
1499	Total Provincial Funding	16,650,109	1,055,875	6.3%
Federal				
1610	Social Housing	1,389,570	89,631	6.5%
1611	Government of Canada	14,904	390	2.6%
1698	Other	0	0	
1699	Total Federal Funding	1,404,474	90,022	6.4%

FIR2023: Emo Tp

Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES

for the year ended December 31, 2023

Asmt Code: 5919

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Municipal Contributions				
1810	Municipal Billings	5,949,671	381,462	6.4%
1898	Other	0	0	
1899	Total Municipal Contributions	5,949,671	381,462	6.4%
Other Revenues				
2010	Investment Income	8,087	212	2.6%
2020	Deferred Revenue Earned	0	0	
2097	Other	3,566,928	228,766	6.4%
2098	Other	0	0	
2099	Total Other Revenues	3,575,015	228,977	6.4%
9930	Total Revenues	27,579,269	1,756,336	6.4%
EXPENSES				
Social Services				
2210	Ontario Works	2,849,697	183,814	6.5%
2240	Child Care	6,998,243	451,408	6.5%
2250	Social Housing	6,197,955	399,787	6.5%
2260	Other	544,946	35,151	6.5%
2299	Total Social Services	16,590,841	1,070,159	6.5%
Health Services				
2410	Land Ambulance	7,595,018	489,901	6.5%
2420	Public Health	0	0	
2430	Other	0	0	
2440	DSSAB Administration	2,369,302	152,827	6.5%
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	9,964,320	642,729	6.5%
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	26,555,161	1,712,888	6.5%
9950	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	1,024,108	43,448	4.2%

FIR2023: Emo Tp

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2023

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	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	1.00
0255	Planning			
0290	Other	2.00	2.00	
0298	Subtotal	10.00	23.00	3.00
0300	Proportion of Municipal Employees Covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform		0.00	
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

2. Selected Investments of Own Sinking Funds as at Dec. 31

Own Municipality	Other Municipalities, School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$
0610	Own Sinking Funds		

3. Municipal Procurement This Year

Number of Contracts	Value of Contracts	
1	2	
#	\$	
1010	Total Construction Contracts Awarded	102,352
1020	Construction Contracts Awarded at \$100,000 or Greater	102,352

4. Building Permit Information

Number of Building Permits	Total Value of Building Permits
1	2

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2023

	#	\$
1210 Residential Properties	12	13,400
1220 Multi-Residential Properties	0	0
1230 All Other Property Classes	4	1,954
1299 Subtotal	16	15,354

5. Insured Value of Physical Assets

	#	\$
1410 Buildings	1	13,494,498
1420 Machinery and Equipment		1,449,817
1430 Vehicles		808,925
1497 Other <input type="text" value="A/R, valuables, etc"/>		2,875,000
1498 Other <input type="text"/>		
1499 Subtotal	1	18,628,240

6. Total Dollar Losses Due to Structural Fires

1510 Losses Due to Structural Fires, Averaged Over 3 Yrs (2021 - 2023)	1	\$	213,333
--	---	----	---------

7. Vacant Home Tax

1710 Number of Properties for Which the Vacant Home Tax was Levied in 2023	1	#	0
--	---	---	---

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Asmt Code: 5919

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2023

8. Consolidated Local Boards Including Joint Local Boards and All Local Entities Set Up By the Municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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

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

	Name of Board or Entity	Board Description	Board Code	Proportion of Total Municipal Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 \$	6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2023

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%		

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2023

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 2023 based on permits issued.

1
\$
15,354

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):

- 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
- 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.

Median Number of Working Days
1#
5

5

6

--

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)
- Category 4 : Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS), communications
- 1320
- 1322

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
2	10	12
	4	4
		0
		0
Subtotal	14	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

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

Land Designated for Agricultural Purposes

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2023

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

Column	Column	Column	Description
--------	--------	--------	-------------

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2023

	1 #	2 #	3 #	4 LIST																		
1722	Has the entire municipal road system been rated?																					
1725	Indicate the rating system used and the year the rating was conducted																					
				2017																		
1730	Roads: Total Unpaved Lane Km																					
	304																					
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																					
	<table border="1"> <thead> <tr> <th></th> <th colspan="2">Total Number</th> </tr> <tr> <th>Number of structures where the condition of primary components is rated as good to very good, requiring</th> <th>1</th> <th>2</th> </tr> <tr> <th>#</th> <th>#</th> <th>#</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>1</td> <td></td> </tr> <tr> <td>11</td> <td></td> <td>11</td> </tr> <tr> <td>Subtotal</td> <td>12</td> <td>12</td> </tr> </tbody> </table>					Total Number		Number of structures where the condition of primary components is rated as good to very good, requiring	1	2	#	#	#	1	1		11		11	Subtotal	12	12
	Total Number																					
Number of structures where the condition of primary components is rated as good to very good, requiring	1	2																				
#	#	#																				
1	1																					
11		11																				
Subtotal	12	12																				
	<table border="1"> <thead> <tr> <th>Column 1</th> <th>Column 2</th> <th>Column 3</th> <th>Description 4</th> </tr> <tr> <th>#</th> <th>#</th> <th>#</th> <th>LIST</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>Y</td> </tr> <tr> <td></td> <td></td> <td></td> <td>23 Bridge & Culvert Study</td> </tr> </tbody> </table>				Column 1	Column 2	Column 3	Description 4	#	#	#	LIST				Y				23 Bridge & Culvert Study		
Column 1	Column 2	Column 3	Description 4																			
#	#	#	LIST																			
			Y																			
			23 Bridge & Culvert Study																			
	Rating Of Bridges And Culverts																					
1765	Bridges																					
1766	Culverts																					
1767																						
1768	Have all bridges and culverts in the municipal system been rated?																					
1769	Indicate the rating system used and the year the rating was conducted.																					
				23 Bridge & Culvert Study																		
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																					
				156.476																		
1825	Wastewater Bypasses Treatment: Estimated megalitres of untreated wastewater.																					
				0.089																		
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.																					
				110.549																		
1850	Water Main Breaks: Number of water main breaks in a year																					
				0																		
1855	Water Distribution/Transmission: Total kilometres of Water Distribution / Transmission Pipe.																					
				14																		
1860	Solid Waste Collection: Total tonnes collected from all property classes.																					
				800																		
1865	Solid Waste Disposal: Total tonnes disposed of from all property classes.																					
				8,268																		
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) .																					
	1																					
1920	Indoor recreation facility space: Square metres of indoor recreation facilities (municipally owned) .																					
				0																		
1930	Outdoor recreation facility space: Square metres of outdoor recreation facility space (municipally owned) .																					
				3,388																		
				1,309																		
14. Other Revenue (Used for the calculation of Operating Cost)																						
2310	Fire Services: Other revenue.																					
	1																					
2320	Paved Roads: Other revenue.																					
				\$ 11,611																		
2330	Solid Waste Disposal: Other revenue.																					
				620																		
2340	Waste Diversion: Other Revenue																					
				6,101																		
2370	Assessment on Exempt Properties (Enter data from returned roll)																					
				11,290,200																		

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2023

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2025
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

Debt Charges for the Current Year		1
		\$
0210	Principal (SLC 74 3099 01).	1,155,216
0220	Interest (SLC 74 3099 02).	76,758
0299		
	Subtotal	1,231,974
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	Total Debt Charges	1,231,974
Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099		
	Subtotal	0
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)	1,043,515
1420		
	Total Debt Charges to be Excluded	1,043,515
9920	Net Debt Charges	188,459
1610	Total Revenues (SLC 10 9910 01)	4,656,364
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 + SLC10 0815 01)	782,113
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	633,601
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)	193,530
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 Charges) (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)	77,335
2299	Subtotal	1,686,579
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	2,969,785
2620	25% of Net Revenues	742,446
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	553,987

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

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Schedule 83

NOTES

for the year ended December 31, 2023

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:**

Sched 83. Paid off longterm debt on a Water & Sewer Project using reserves and CCBF (Gas Tax)