

2024 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: **2024.01001**

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

Schedule	Title
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 TIERS ONLY)
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
42	ADDITIONAL INFORMATION
51	INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION
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
71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES ** NEW
72	CONTINUITY OF TAXES RECEIVABLE (SINGLE / LOWER-TIERS ONLY)
74	LONG TERM LIABILITIES, COMMITMENTS AND ASSET RETIREMENT OBLIGATIONS LIABILITIES
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)
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
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	2/25/26

Signature of Municipal Treasurer

Signature	Date

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 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

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2024

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)	2,150,736
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	29,455
9940	Subtotal	2,180,191
0510	Estimated Tax Revenue	
Government Transfers - Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)	382,700
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	382,700
Government Transfers - Conditional Grants		
0810	Ontario Conditional Grants (SLC 12 9910 01)	27,788
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	157,045
0820	Canada Conditional Grants (SLC 12 9910 02)	2,319
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	10,449
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0899	Subtotal	197,601
1098	Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue From Other Municipalities (SLC 12 9910 03)	231,612
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,562,323
Licences, Permits, Rents, etc.		
1410	Trailer Revenue and Permits	
1420	Licences and Permits	19,514
1421	Building Permits	44,279
1430	Rents, Concessions and Franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	63,793
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other Fines	242
1620	Penalties and Interest on Taxes	28,417
1698	Other	
1699	Subtotal	28,659
Other revenue		
1805	Investment Income	-135,683
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	18,471
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 84,650
1891	Other	Interest Income on Bank Account 66,642
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	34,080
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax (Municipal Accommodation Tax)	
1888	Vacant Home Tax	
1905	Increase (Decrease) in Government Business Enterprise Equity	
9910	TOTAL Revenues	5,680,959

FIR2024: Emo Tp

Asmt Code: 5919
 MAH Code: 87607

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
 for the year ended December 31, 2024

Continuity of Accumulated Surplus (Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	5,680,959
2020	LESS: Total Expenses (SLC 40 9910 11)	4,354,380
2030	PLUS: <input type="text"/>	
2040	PLUS: <input type="text"/>	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	1,326,579
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	17,858,269
2061	Prior Period Adjustments	-12,456
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	17,845,813
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	19,172,392
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	10,449
4299	Canada Community - Building Fund Recognized in the Year	10,449

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

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

for the year ended December 31, 2024

	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	2,761						
0445 Building Permit and Inspection Services							
0450 Emergency Measures							
0460 Provincial Offences Act (POA)			260				
0498 Other							
0499 Subtotal	2,761	0	260	0	0	0	0
Transportation Services							
0611 Roads - Paved							
0612 Roads - Unpaved				1,565	71,751		
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	1,565	71,751	0	0
Environmental Services							
0811 Wastewater Collection / Conveyance							
0812 Wastewater Treatment & Disposal				476,423			
0821 Urban Storm Sewer System							
0822 Rural Storm Sewer System							
0831 Water Treatment				152,259	56,984	10,449	
0832 Water Distribution / Transmission							
0840 Solid Waste Collection				53,953			
0850 Solid Waste Disposal				1,711,657			
0860 Waste Diversion	2,032						
0898 Other							
0899 Subtotal	2,032	0	0	2,394,292	56,984	10,449	0
Health Services							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries				16,375			
1098 Other - Hellipad Revenue				5,000			
1099 Subtotal	0	0	0	21,375	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		2,319					
1620 Recreation Programs							
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							
1634 Recreation Facilities - All Other			225,154	144,641	28,310		
1640 Libraries	2,029		6,198				
1645 Museums							
1650 Cultural Services							
1698 Other							
1699 Subtotal	2,029	2,319	231,352	144,641	28,310	0	0
Planning and Development							
1810 Planning and Zoning	3,466			450			
1820 Commercial and Industrial							
1830 Residential Development							
1840 Agriculture and Reforestation							
1850 Tile Drainage / Shoreline Assistance							
1898 Other							
1899 Subtotal	3,466	0	0	450	0	0	0
1910 Other							
9910 TOTAL	27,788	2,319	231,612	2,562,323	157,045	10,449	0

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2024

1. GENERAL PURPOSE LEVY INFORMATION

								Phase-In Taxable Assessment		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL			
9299		TOTAL						120,952,000		2,044,475	0	260,911	2,305,386			
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%	100,885,500	100,885,500	1.581319%	0.000000%	0.153000%	1.734319%	1,595,322	0	154,355	1,749,677
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%	6,472,300	6,472,300	0.395330%	0.000000%	0.038250%	0.433580%	25,587	0	2,476	28,063
0210	CT	0	Commercial	Full Occupied	1.686800	100%	9,077,600	9,077,600	2.667369%	0.000000%	0.880000%	3.547369%	242,133	0	79,883	322,016
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%	180,300	180,300	1.867158%	0.000000%	0.880000%	2.747158%	3,366	0	1,587	4,953
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%	0.880000%	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	120,952,000	120,952,000				2,044,475	0	260,911	2,305,386

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2024

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

													LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699		TOTAL												0		0
RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
6001																
9601																
							Subtotal	0	0				0		0	

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2024

		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)	25,700		3,110	28,810
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	2,070,175	0	264,021	2,334,196
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	71,080			71,080
8020	Fire service charges				0
8025	Minimum tax (differential only)	1,612			1,612
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	72,692	0	0	72,692
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	2,150,736	0	265,125	2,415,861

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2024

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

										PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL	
9299 TOTAL										946,000	24,959	0	2,771	27,730	
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			TOTAL 15 \$
								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 \$	
2001	0	Emo Tp													
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	23,600	23,600	1.581319%	0.000000%	0.000000%	1.581319%	373	0	0	373
1210	CF	0 Commercial	PIL: Full Occupied	1.686800	100%	313,300	313,300	2.667369%	0.000000%	0.880000%	3.547369%	8,357	0	2,757	11,114
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.686800	100%	607,500	607,500	2.667369%	0.000000%	0.000000%	2.667369%	16,204	0	0	16,204
5010	HF	0 Landfill	PIL: Full Occupied	1.000000	100%	1,600	1,600	1.581319%	0.000000%	0.880000%	2.461319%	25	0	14	39
												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
												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
												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			946,000	946,000					24,959	0	2,771	27,730

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2024

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9499 TOTAL											LT/ST PILS	UT PILS	Education PILS	TOTAL	
											0			0	
RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phase-In Assessment	Tax Rates				Municipal PILS			TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001												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
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal		0	0					0			0

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2024

		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	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

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2024

1. Municipal and School Board Taxation

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

TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
100.000%	80.797%	0.000%	19.203%	0.000%	0.000%

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
						LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
						4	5		7	8	9	10	11
	\$ 16	\$ 2	\$ 18	\$ 17	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10	\$ 11
0010 Residential	100,885,500	100,885,500	100,885,500	100,885,500	1,749,677	1,595,322	0	154,355	151,465		2,890		
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	6,472,300	1,618,075	6,472,300	1,618,075	28,063	25,587	0	2,476	2,389		87		
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	109,502,800	105,771,483	109,502,800	105,771,483	1,832,698	1,672,585	0	160,113	157,068	0	3,045	0	0
0210 Commercial	9,324,500	15,603,625	9,324,500	15,603,625	328,799	246,743	0	82,056	66,299	0	15,757	0	0
0215 Commercial New Construction	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
0320 Office Building	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
0340 Shopping Centre	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
9120 Subtotal	9,342,200	15,633,482	9,342,200	15,633,482	329,427	247,215	0	82,212	66,425	0	15,787	0	0
0510 Industrial	596,000	986,382	596,000	986,382	20,887	15,598	0	5,289	4,273	0	1,016	0	0
0515 Industrial New Construction	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
0615 Large Industrial New Construction	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	4,273	0	1,016	0	0
0705 Landfill	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	10,744	0	2,553	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					28,810	25,700	0	3,110	3,110				
9180 Total Levied by Rate					2,334,196	2,070,175	0	264,021	241,620	0	22,401	0	0
9190 Amts Added to Tax Bill					72,692	72,692	0	0					
9192 Other Taxation Amounts					8,973	7,869	0	1,104	892		212		
9199 TOTAL before Adj.	120,952,000	129,289,212	120,952,000	129,289,212	2,415,861	2,150,736	0	265,125	242,512	0	22,613	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	
						4	5	
	\$ 16	\$ 2	\$ 18	\$ 17	\$ 3	\$ 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

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2024

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	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	34,101		5,715				39,816			39,816	
0250	Corporate Management	498		51,890	23,320		30,659	120,317			120,317	
0260	Program Support	449,783		132,620	5,000			982,216	-89,896	-892,320	0	
0299	Subtotal	484,382	0	190,225	28,320	408,763	0	30,659	1,142,349	-89,896	-892,320	160,133
Protection Services												
0410	Fire	47,004		72,443		11,706		42,894		67,932	241,979	
0420	Police				177,961			0		1,000	178,961	
0421	Court Security							0			0	
0422	Prisoner Transportation							0			0	
0430	Conservation Authority							0			0	
0440	Protective Inspection and Control	7,997		26,743				0		13,559	48,299	
0445	Building Permit and Inspection Services							0			0	
0450	Emergency Measures							0		500	500	
0460	Provincial Offences Act (POA)							0			0	
0498	Other							0			0	
0499	Subtotal	55,001	0	99,186	177,961	11,706	0	42,894	0	82,991	469,739	
Transportation Services												
0611	Roads - Paved	33,548		33,592		5,963		40,103	3,505	44,185	160,896	
0612	Roads - Unpaved	189,810		190,061		33,740		95,986	19,831	198,899	728,327	
0613	Roads - Bridges and Culverts	15,923		15,944		2,831		8,777	1,664	16,969	62,108	
0614	Roads - Traffic Operations & Roadside							0			0	
0621	Winter Control - Except Sidewalks, Parking Lots	25,100		2,725				0		10,860	38,685	
0622	Winter Control - Sidewalks, Parking Lots Only							0			0	
0631	Transit - Conventional							0			0	
0632	Transit - Accessible							0			0	
0640	Parking							0			0	
0650	Street Lighting			37,529				6,356		1,500	45,385	
0660	Air Transportation							0			0	
0698	Other							0			0	
0699	Subtotal	264,381	0	279,851	0	42,534	0	151,222	25,000	272,413	1,035,401	
Environmental Services												
0811	Wastewater Collection / Conveyance							0			0	
0812	Wastewater Treatment & Disposal	1,192		398,608		29,310		52,280		187,889	669,279	
0821	Urban Storm Sewer System							0			0	
0822	Rural Storm Sewer System							0			0	
0831	Water Treatment		6,993	46,568				0	20,000	118,499	192,060	
0832	Water Distribution / Transmission						250,046	250,046			250,046	
0840	Solid Waste Collection				49,354			0		19,263	68,617	
0850	Solid Waste Disposal	26,901		14,480		9,085		2,150		20,536	73,152	
0860	Waste Diversion							0		500	500	
0898	Other							0			0	
0899	Subtotal	28,093	6,993	459,656	49,354	38,395	0	304,476	20,000	346,687	1,253,654	
Health Services												
1010	Public Health Services						65,161	0		1,500	66,661	
1020	Hospitals			7,500				0		7,500	7,500	
1030	Ambulance Services						213,159	0		1,500	214,659	
1035	Ambulance Dispatch							0			0	
1040	Cemeteries	4,705		6,528		771		648	16,599	4,938	34,189	
1098	Other							0			0	
1099	Subtotal	4,705	0	14,028	0	771	278,320	648	16,599	7,938	323,009	
Social and Family Services												
1210	General Assistance						22,044	0		2,500	24,544	
1220	Assistance to Seniors							0			0	
1230	Child Care and Early Years Learning						17,336	0		500	17,836	
1298	Other							0			0	
1299	Subtotal	0	0	0	0	0	39,380	0	0	3,000	42,380	
Social Housing												
1410	Public Housing						173,334	0		1,500	174,834	
1420	Non - Profit / Cooperative Housing							0			0	
1430	Rent Supplement Programs							0			0	
1497	Other							0			0	
1498	Other							0			0	
1499	Subtotal	0	0	0	0	0	173,334	0	0	1,500	174,834	

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2024

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Cultural Services												
1610	Parks	72,297		16,431		6,869		22,131	117,728	3,045	45,950	166,723
1620	Recreation Programs							0	0			0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634	Recreation Facilities - All Other	108,216		87,543		40,698		69,081	305,538	16,312	119,253	441,103
1640	Libraries	189,220		26,908		26,464		0	242,592	8,940	3,500	255,032
1645	Museums							0	0			0
1650	Cultural Services							0	0			0
1698	Other							0	0			0
1699	Subtotal	369,733	0	130,882	0	74,031	0	91,212	665,858	28,297	168,703	862,858
Planning and Development												
1810	Planning and Zoning	0		12,187	8,428			0	20,615		8,046	28,661
1820	Commercial and Industrial							0	0			0
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation	1,502			1,167			0	2,669		1,042	3,711
1850	Tile Drainage / Shoreline Assistance							0	0			0
1898	Other							0	0			0
1899	Subtotal	1,502	0	12,187	9,595	0	0	0	23,284	0	9,088	32,372
1910	Other							0	0			0
9910	TOTAL	1,207,797	6,993	1,186,015	265,230	576,200	491,034	621,111	4,354,380	0	0	4,354,380

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2024

Additional Information Contained in Schedule 40

		1
		\$
Total of Column 1 Includes:		
5010	Salaries and Wages	964,192
5020	Employee Benefits	243,605
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .	1,207,797
5050	Salaries, Wages and Employee Benefits Capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .	1,207,797
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	
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	65,161
5850	District Social Services Administration Board (DSSAB)	425,873
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	

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2024

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION						
		2024 Opening Net Book Value	2024 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2024 Closing Cost Balance	2024 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2024 Closing Amortization Balance	2024 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	13,748,878	24,251,916	399,974	0	10,248	0	24,641,642	10,503,038	621,111	0	11,124,149	13,517,493

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2024

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	

2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)
1	11
\$	\$
119,650	119,652
0	
1,063,426	1,095,735
518,914	583,886
108,381	92,784
0	
0	
1,810,371	1,892,057

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	

2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)
1	11
\$	\$
0	
0	
991,400	963,508
996,088	879,626
0	
9,951,019	9,782,302
0	
0	
11,938,507	11,625,436

9920 Total Tangible Capital Assets

13,748,878	13,517,493
-------------------	-------------------

Construction-in-progress

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

2024 Opening Net Book Value (NBV)	Expenditures in 2024	Less Assets Capitalized	2024 Closing Net Book Value (NBV)
1	2	3	11
\$	\$	\$	\$
471,930	71,623	162,706	380,847
14,220,808	71,623	162,706	13,898,340

FIR2024: 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, 2024

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

		1
		\$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)	1,326,579
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)	-399,974
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)	621,111
1031	Contributed (Donated) Tangible Capital Assets	
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)	91,083
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" value="Change in estimate"/>	1,676
1071	Other <input type="text"/>	
1099	Subtotal	313,896
1210	Change in Supplies Inventories	58,298
1220	Change in Prepaid Expenses	-14,904
1230	Other <input type="text"/>	
1299	Subtotal	43,394
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)	1,860,622
1420	Net Financial Assets (Net Debt), Beginning of Year	3,329,345
1422	Prior Period Adjustment	-3,884
1423	Restated Net Financial Assets (Net Debt), Beginning of Year	3,325,461
9910	Net Financial Assets (Net Debt), End of Year	5,186,083

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)	0
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)	0
0417	Community Benefits 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	0
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	157,045
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)	10,449
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	167,494
0499	Subtotal	167,494
0610	Contributed (Donated) Tangible Capital Assets	0
9920	Total Capital Financing	167,494
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-141,397

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2024

* 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

		2024 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

		2024 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

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2024

* 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

		2024 Actual 1 \$
Operating Transactions		
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)	1,326,579
2020	Non-Cash Items Including Amortization	-771,944
2021	Contributed (Donated) Tangible Capital Assets	
2022	Change In Non-Cash Assets and Liabilities	
2023	Accretion Expense	9,085
2030	Prepaid Expenses	-14,904
2040	Change In Deferred Revenue	161,121
2096	Other <input type="text" value="Remeasurement gains (loss)"/>	187,131
2097	Other <input type="text" value="Retrospective application of accounting change"/>	-14,262
2098	Other <input type="text"/>	
2099	Cash Provided By Operating Transactions	882,806
Capital Transactions		
0610	Proceeds On Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	-398,298
0630	Change In Construction-In-Progress	91,083
0698	Other <input type="text"/>	
0699	Cash Applied to Capital Transactions	-307,215
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	-823,552
0898	Other <input type="text"/>	
0899	Cash Provided By / (Applied To) Investing Transactions	-823,552
Financing Transactions		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	-10,155
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	-10,155
1210	Increase In Cash and Cash Equivalents	-258,116
1220	Cash and Cash Equivalents, Beginning of Year	1,223,120
9920	Cash and Cash Equivalents, End of Year	965,004

		2024 Actual 1 \$
Cash and Cash Equivalents Represented By:		
1401	Cash	965,005
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	Cash and Cash Equivalents, End of Year	965,005
Cash:		
1501	Unrestricted	947,180
1502	Restricted	17,825
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	965,005

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2024

5215	Roadways			
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street Lighting			
5223	Air Transportation			
Environmental Services:				
5225	Wastewater System		525	
5230	Storm Water System			
5235	Waterworks System		503,133	
5240	Solid Waste Collection			
5245	Solid Waste Disposal		355,614	
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			
5276	Museums			0
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)	121,189		
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		121,189	2,690,394	494,099

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
%	\$

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2024

		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
		1	2
		%	\$
Parkland			
6004	Parkland Special Account		
Community Benefits Charges			
6005	Community Benefits Charges Special Account		

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2024

FIR2024: Emo Tp

Schedule 70

Asmt Code: 5919

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 87607

for the year ended December 31, 2024

Financial Assets

		1
		\$
0299 Cash and Cash Equivalents.		965,005
Accounts Receivable		
0410 Canada		103,953
0420 Ontario		86,619
0430 Upper-Tier		
0440 Other Municipalities		
0450 School Boards		
0490 Other Receivables		2,303,560
0499 Subtotal		2,494,132
Taxes Receivable		
0610 Current Year's Levies		29,598
0620 Previous Year's Levies		325,781
0630 Prior Year's Levies		114,813
0640 Penalties and Interest		34,647
0690 Less: Allowance For Uncollectables		28,663
0699 Subtotal		476,176
Investments *		
0817 Portfolio Investments		
0818 Derivatives		
0819 Financial Assets, Designated to the Fair Value Category		
0820 Government Business Enterprises		
0828 Other	One Fund, etc.	2,725,647
0829 Subtotal		2,725,647
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		6,660,960

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		718,609
2271 Derivatives		
2272 Financial Liabilities, Designated to the Fair Value Category		
2290 Other		
2299 Subtotal		718,609
2301 Estimated Tax Liabilities (PS3510)		
Deferred Revenue		
2410 Obligatory Reserve Funds (SLC 60 2099 01)		121,189
2411 Prepaid Property Taxes		
2490 Other		262,596
2499 Subtotal		383,785
Long Term Liabilities		
2610 Debt Issued		
2620 Debt Payable to Others		
2630 Lease Purchase Agreements (Tangible Capital Leases)		
2640 Other		

FIR2024: Emo Tp

Schedule 70

Asmt Code: 5919

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 87607

for the year ended December 31, 2024

2650	Other		
2660	Less: Debt Issued On Behalf of Government Business Enterprise		
2699		Subtotal	0
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)		372,483
9940		TOTAL Liabilities	1,474,877
9945	Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities		5,186,083

Non-Financial Assets

			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		13,898,340
6250	Inventories of Supplies		43,043
6260	Prepaid Expenses		44,926
6261	Intangible Assets		
6262	Other		
6299		Total Non-Financial Assets	13,986,309
9970		Total Accumulated Surplus (Deficit)	19,172,392

Analysis of the Accumulated Surplus (Deficit)

			1
			\$
6410	Equity in Tangible Capital Assets		
6411	Investment in Intangible Assets		13,898,640
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		3,184,493
6430	General Surplus (Deficit)		2,232,851
6431	Unexpended Capital Financing		
6432	Remeasurement Gains (Losses)		

Local Boards

5030	Transit Operations		
5035	Water Operations		
5040	Wastewater Operations		
5041	Solid Waste Operations		
5045	Libraries		142,727
5050	Cemeteries		127,512
5055	Recreation, Community Centres and Arenas		121,733
5060	Business Improvement Area		
5076	Other	Parks	-163,178
5077	Other	Landfill (Funded in Reserves)	-372,386
5078	Other		
5079	Other		
5098		Total Local Boards	-143,592

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		
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		Total Other	0

9971		Total Accumulated Surplus (Deficit)	19,172,392
-------------	--	--	-------------------

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)		19,172,392
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)		0
9982	Total Accumulated Surplus (Deficit)		19,172,392

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2024

		1
		\$
0299	Accumulated Remeasurement Gains (Losses), Beginning of The Year	-176,753
Unrealized Gains (Losses) Attributable to:		
0410	Foreign Exchange	
0420	Derivatives	
0430	Portfolio Investments	-10,378
0440	Other Financial Instruments, Designated to Fair Value Category	
0499	Subtotal	-10,378
Realized (Gains) Losses, Reclassified to the Statement of Operations		
0610	Foreign Exchange	
0620	Derivatives	
0630	Portfolio Investments	187,131
0640	Other Financial Instruments, Designated to Fair Value Category	
0699	Subtotal	187,131
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)	0

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single / Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2024

Continuity of Taxes Receivable

		9
		\$
0210	Taxes Receivable, Beginning of Year	256,165
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	2,415,861
0225	PLUS: Current Year Penalties and Interest	27,701
0240	LESS: Total Cash Collections (SLC 72 0699 09)	2,239,977
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="Decrease in AFDA"/>	16,426
0290	Taxes Receivable, End of Year	476,176

Cash Collections

		9
		\$
0610	Current Year'S Tax	2,385,547
0620	Previous Year'S Tax	-167,523
0630	Penalties and Interest	21,953
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	2,239,977

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Single / Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2024

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	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
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	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	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	0

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	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
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	0

Additional Information

6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	242,512	0	22,613	0	0	265,125			

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

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 <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
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 <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
	LESS: Debt Retirement Funds	
0810	Wastewater	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	LESS: Own Sinking Funds (Actual Balances)	
1010	General Municipal	
1020	Enterprises and Others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	0

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

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	0

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	

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

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	0

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

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

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

12. Future Principal and Interest Payments on EXISTING Debt

RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
Principal 1 \$	Interest 2 \$	Principal 3 \$	Interest 4 \$	Principal 5 \$	Interest 6 \$	Principal 7 \$	Interest 8 \$
3210	Year 2025						
3220	Year 2026						
3230	Year 2027						
3240	Year 2028						
3250	Year 2029						
3260	Years 2030 to 2034						
3270	Years 2035 onwards						
3280	Interest to be Earned on Sinking Funds						
3299	TOTAL	0	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.*

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	Liabilities for ARO at Beginning of Year	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	3	4	5	6	7
	\$	\$	\$	\$	\$	\$
0299 General Government	0					0
0499 Protection Services	0					0
0699 Transportation Services	0					0
0899 Environmental Services	359,517	3,881		9,085		372,483
1099 Health Services	0					0
1299 Social and Family Services	0					0
1499 Social Housing	0					0
1699 Recreation and Cultural Services	0					0
1899 Planning and Development	0					0
1910 Other	0					0
9910 Total Asset Retirement Obligations	359,517	3,881	0	9,085	0	372,483

FIR2024: Emo Tp

Asmt Code: 5919
MAH Code: 87607

Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2024

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	
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	
	Net Equity	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	
1010	Municipality's Share (\$)																				0	
1020	Dividends paid																				0	

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2024

0210 District Social Services Administration Board

DSSAB Rainy River

% of Municipality's Share of DSSAB

Enter 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 Underconstruction
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 Constr.
1098	Other	Unfunded Liabilities
1099		

Accumulated Surplus (Deficit)

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
14,095,516	932,080	6.6%
4,263,158	281,906	6.6%
	0	6.6%
	0	6.6%
	0	6.6%
	0	6.6%
18,358,674	1,213,986	6.6%
10,834,791	716,461	6.6%
	0	6.6%
1,225,700	81,051	6.6%
0	0	6.6%
900,287	59,532	6.6%
2,527,155	167,111	6.6%
	0	6.6%
	0	6.6%
	0	6.6%
15,487,933	1,024,155	6.6%
2,870,741	189,831	6.6%
21,408,532	1,415,661	6.6%
0	0	6.6%
427,702	28,282	6.6%
714,606	47,254	6.6%
	0	6.6%
	0	6.6%
22,550,840	1,491,197	6.6%
25,421,581	1,681,027	6.6%
	0	6.6%
25,421,581	1,681,027	6.6%
21,408,532	1,415,661	6.6%
4,754,945	314,425	6.6%
2,657,509	175,730	6.6%
0	0	6.6%
714,606	47,254	6.6%
-4,114,011	-272,043	6.6%
25,421,581	1,681,027	6.6%

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
\$	\$	%
2,648,326	175,123	6.6%
7,865,088	520,087	6.6%
5,882,873	389,011	6.6%
485,825	32,126	6.6%
1,120,073	74,066	6.6%
18,002,185	1,190,412	6.6%
1,042,788	68,955	6.6%
	0	6.6%
1,042,788	68,955	6.6%
6,593,038	435,971	6.6%
	0	6.6%
6,593,038	435,971	6.6%
	0	6.6%
	0	6.6%
3,858,605	255,154	6.6%
	0	6.6%

FIR2024: Emo Tp

Asmt Code: 5919
 MAH Code: 87607

Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD
 for the year ended December 31, 2024

2099		Total Other Revenues	3,858,605	255,154	6.6%
9930		Total Revenues	29,496,616	1,950,493	6.6%
EXPENSES					
Social Services					
2210	Ontario Works		2,812,110	185,954	6.6%
2240	Child Care		7,703,793	509,421	6.6%
2250	Social Housing		6,897,321	456,092	6.6%
2260	Other	HPP	338,718	22,398	6.6%
2299		Total Social Services	17,751,942	1,173,865	6.6%
Health Services					
2410	Land Ambulance		7,586,814	501,686	6.6%
2420	Public Health			0	6.6%
2430	Other			0	6.6%
2440	DSSAB Administration		2,477,620	163,835	6.6%
2496	Other			0	6.6%
2497	Other			0	6.6%
2498	Other			0	6.6%
2499		Total Health Services	10,064,434	665,521	6.6%
9940		Total Expenses	27,816,376	1,839,386	6.6%
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	1,680,240	111,108	6.6%

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

HEALTH UNIT

for the year ended December 31, 2024

0210 Health Unit

Northwestern Health Unit

% of Municipality's Share of Health Unit

Enter 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

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
4,313,192	112,919	2.6%
1,421,651	37,219	2.6%
0	0	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
5,734,843	150,138	2.6%

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

2,946,456	77,138	2.6%
	0	2.6%
944,925	24,738	2.6%
	0	2.6%
967,246	25,323	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
4,858,627	127,199	2.6%

9910 Net Financial Assets (Net Debt)

876,216	22,939	2.6%
---------	--------	------

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

3,036,253	79,489	2.6%
	0	2.6%
396,701	10,386	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
3,432,954	89,875	2.6%

Accumulated Surplus (Deficit)

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

4,309,170	112,814	2.6%
	0	2.6%
4,309,170	112,814	2.6%

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)

3,036,253	79,489	2.6%
966,470	25,302	2.6%
306,447	8,023	2.6%
0	0	2.6%
	0	2.6%
	0	2.6%
4,309,170	112,814	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
\$	\$	%
17,776,511	465,389	2.6%
	0	2.6%
	0	2.6%
	0	2.6%
17,776,511	465,389	2.6%

Federal

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

HEALTH UNIT

for the year ended December 31, 2024

1611	Government of Canada		379,769	9,942	2.6%
1698	Other			0	2.6%
1699			379,769	9,942	2.6%
Total Federal Funding					
Municipal Contributions					
1810	Municipal Billings		2,488,743	65,155	2.6%
1898	Other			0	2.6%
1899			2,488,743	65,155	2.6%
Total Municipal Contributions					
Other Revenues					
2010	Investment Income		237,406	6,215	2.6%
2020	Deferred Revenue Earned		0	0	2.6%
2097	Other	Donations & Other Revenue	1,139,664	29,836	2.6%
2098	Other			0	2.6%
2099			1,377,070	36,052	2.6%
Total Other Revenues					
9930			22,022,093	576,538	2.6%
Total Revenues					
EXPENSES					
Health Services					
2410	Land Ambulance			0	2.6%
2420	Public Health		22,717,309	594,739	2.6%
2430	Other	Annual Surplus (deficit)	1,009	26	2.6%
2440	DSSAB Administration			0	2.6%
2496	Other			0	2.6%
2497	Other			0	2.6%
2498	Other			0	2.6%
2499			22,718,318	594,766	2.6%
Total Health Services					
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	-696,225	-18,227	2.6%

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 77

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

for the year ended December 31, 2024

1899		Total Municipal Contributions	0	0	
Other Revenues					
2010	Investment Income		0	0.0%	
2020	Deferred Revenue Earned		0	0.0%	
2097	Other		0	0.0%	
2098	Other		0	0.0%	
2099		Total Other Revenues	0	0	
9930		Total Revenues	0	0	
EXPENSES					
2693	Other		0	0.0%	
2694	Other		0	0.0%	
2695	Other		0	0.0%	
2696	Other		0	0.0%	
2697	Other		0	0.0%	
2698	Other		0	0.0%	
2699		Total Other Expenses	0	0	
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	0	0	

FIR2024: Emo Tp

Schedule 77

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

for the year ended December 31, 2024

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
		\$	\$	%
Financial Assets				
0410	Cash and Cash Equivalents	18,408,708	1,044,999	5.7%
0420	Accounts Receivable	5,684,809	319,124	5.6%
0430	Investments	0	0	
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	24,093,517	1,364,124	5.7%
Liabilities				
0610	Accounts Payable and Accrued Liabilities	13,781,247	793,600	5.8%
0620	Long-term Debt	0	0	
0630	Pensions and Other Employee Benefits	2,170,625	105,789	4.9%
0640	Other Accrued Liabilities	0	0	
0650	Deferred Revenue	1,867,533	84,855	4.5%
0660	Asset Retirement Obligations	2,527,155	167,111	6.6%
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	20,346,560	1,151,354	5.7%
9910	Net Financial Assets (Net Debt)	3,746,957	212,770	5.7%
Non-Financial Assets				
0810	Tangible Capital Assets	24,444,785	1,495,150	6.1%
0820	Inventories of Supplies	0	0	
0830	Prepaid Expenses	824,403	38,668	4.7%
0896	Other	714,606	47,254	6.6%
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	25,983,794	1,581,072	6.1%
Accumulated Surplus (Deficit)				
9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	29,730,751	1,793,842	6.0%
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	0	0	
9920	Accumulated Surplus (Deficit)	29,730,751	1,793,842	6.0%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	24,444,785	1,495,150	6.1%
1020	Reserves and Reserve funds	5,721,415	339,728	5.9%
1030	General Surplus (Deficit)	2,963,956	183,753	6.2%
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	0	0	
1097	Other	714,606	47,254	6.6%
1098	Other	-4,114,011	-272,043	6.6%
1099	Accumulated Surplus (Deficit)	29,730,751	1,793,842	6.0%

Consolidated Statement of Operations

		Total All	Municipality's Share	% of Municipality's Share of
		1	2	Total All
		\$	\$	%
REVENUES				
Provincial				
1410	Ontario Works	2,648,326	175,123	6.6%
1411	Province of Ontario	17,776,511	465,389	2.6%
1440	Child Care	7,865,088	520,087	6.6%
1450	Land Ambulance	5,882,873	389,011	6.6%
1460	Social Housing	485,825	32,126	6.6%
1497	Other	0	0	
1498	Other	1,120,073	74,066	6.6%
1499	Total Provincial Funding	35,778,696	1,655,802	4.6%
Federal				
1610	Social Housing	1,042,788	68,955	6.6%
1611	Government of Canada	379,769	9,942	2.6%
1698	Other	0	0	
1699	Total Federal Funding	1,422,557	78,898	5.5%

FIR2024: Emo Tp

Schedule 77

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

for the year ended December 31, 2024

Asmt Code: 5919
MAH Code: 87607

Municipal Contributions					
1810	Municipal Billings		9,081,781	501,127	5.5%
1898	Other		0	0	
1899	Total Municipal Contributions		9,081,781	501,127	5.5%
Other Revenues					
2010	Investment Income		237,406	6,215	2.6%
2020	Deferred Revenue Earned		0	0	
2097	Other		4,998,269	284,991	5.7%
2098	Other		0	0	
2099	Total Other Revenues		5,235,675	291,206	5.6%
9930	Total Revenues		51,518,709	2,527,032	4.9%
EXPENSES					
Social Services					
2210	Ontario Works		2,812,110	185,954	6.6%
2240	Child Care		7,703,793	509,421	6.6%
2250	Social Housing		6,897,321	456,092	6.6%
2260	Other		338,718	22,398	6.6%
2299	Total Social Services		17,751,942	1,173,865	6.6%
Health Services					
2410	Land Ambulance		7,586,814	501,686	6.6%
2420	Public Health		22,717,309	594,739	2.6%
2430	Other		1,009	26	2.6%
2440	DSSAB Administration		2,477,620	163,835	6.6%
2496	Other		0	0	
2497	Other		0	0	
2498	Other		0	0	
2499	Total Health Services		32,782,752	1,260,286	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		50,534,694	2,434,151	4.8%
9950	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)		984,015	92,880	9.4%

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2024

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		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	3.00	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		3.00
0250	Libraries	1.00		1.00
0255	Planning			
0290	Other	1.00	1.00	
0298	Subtotal	10.00	21.00	5.00

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			
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	21.00	5.00

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 1 #	Value of Contracts 2 \$
1010	Total Construction Contracts Awarded	0
1020	Construction Contracts Awarded at \$100,000 or Greater	0

4. Building Permit Information

Number of Building Permits 1	Total Value of Building Permits 2
------------------------------------	---

FIR2024: Emo Tp

Asmt Code: 5919
 MAH Code: 87607

Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2024

		#	\$
1210	Residential Properties	7	8,504
1220	Multi-Residential Properties		
1230	All Other Property Classes	3	4,072
1299	Subtotal	10	12,576

5. Insured Value of Physical Assets

1410	Buildings	1	
1420	Machinery and Equipment		\$ 13,494,498
1430	Vehicles		1,449,817
1497	Other		808,925
1498	Other		2,875,000
1499	Subtotal	18,628,240	

7. Vacant Home Tax

1710	Number of Properties for Which the Vacant Home Tax was Levied in 2024	0

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2024

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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

(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 Municipal 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%		

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2024

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%		

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2024

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 2024 based on permits issued.

1
\$
12,576

- 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
- 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.

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 #
1	3	4
1	2	3
2	1	3
		0
Subtotal	4	6
	6	10

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 #
3	4	
Subtotal	3	4
	4	0

Land Designated for Agricultural Purposes

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2024

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
4

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

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2024

	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																																																															
				2018																																																												
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>Number of structures where the condition of primary components is rated as good to very good, requiring</th> <th>Total Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2</td> </tr> <tr> <td>#</td> <td>#</td> </tr> <tr> <td>1</td> <td>1</td> </tr> <tr> <td>11</td> <td>11</td> </tr> <tr> <td>Subtotal</td> <td>12</td> </tr> </tbody> </table>				Number of structures where the condition of primary components is rated as good to very good, requiring	Total Number	1	2	#	#	1	1	11	11	Subtotal	12																																																
Number of structures where the condition of primary components is rated as good to very good, requiring	Total Number																																																															
1	2																																																															
#	#																																																															
1	1																																																															
11	11																																																															
Subtotal	12																																																															
	<table border="1"> <thead> <tr> <th>Column 1 #</th> <th>Column 2 #</th> <th>Column 3 #</th> <th>Description 4 LIST</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>Y</td> </tr> <tr> <td></td> <td></td> <td></td> <td>2023 Bridge & Culvert Study</td> </tr> </tbody> </table>				Column 1 #	Column 2 #	Column 3 #	Description 4 LIST				Y				2023 Bridge & Culvert Study																																																
Column 1 #	Column 2 #	Column 3 #	Description 4 LIST																																																													
			Y																																																													
			2023 Bridge & Culvert Study																																																													
	<table border="1"> <tbody> <tr> <td>1</td> <td></td> <td></td> <td></td> </tr> <tr> <td>#</td> <td></td> <td></td> <td></td> </tr> <tr> <td>0</td> <td></td> <td></td> <td></td> </tr> <tr> <td>9</td> <td></td> <td></td> <td></td> </tr> <tr> <td>331,939,540</td> <td></td> <td></td> <td></td> </tr> <tr> <td>1,327</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>103,612</td> <td></td> <td></td> <td></td> </tr> <tr> <td>0</td> <td></td> <td></td> <td></td> </tr> <tr> <td>14</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>77,479</td> <td></td> <td></td> <td></td> </tr> <tr> <td>3,891</td> <td></td> <td></td> <td></td> </tr> <tr> <td>12</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				1				#				0				9				331,939,540				1,327												103,612				0				14								77,479				3,891				12			
1																																																																
#																																																																
0																																																																
9																																																																
331,939,540																																																																
1,327																																																																
103,612																																																																
0																																																																
14																																																																
77,479																																																																
3,891																																																																
12																																																																
12. Environmental Services																																																																
1810	Wastewater Main Backups: Total number of backed up wastewater mains																																																															
1815	Wastewater Collection / Conveyance: Total KM of Wastewater Mains.																																																															
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated																																																															
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.																																																															
1850	Water Main Breaks: Number of water main breaks in a year																																																															
1855	Water Distribution/Transmission: Total kilometres of Water Distribution / Transmission Pipe.																																																															
1860	Solid Waste Collection: Total tonnes collected from all property classes.																																																															
1865	Solid Waste Disposal: Total tonnes disposed of from all property classes.																																																															
1870	Waste Diversion: Total tonnes diverted from all property classes.																																																															
13. Recreation Services																																																																
1910	Trails: Total kilometres of trails (owned by municipality and third parties) .																																																															
1920	Indoor recreation facility space: Square metres of indoor recreation facilities (municipally owned) .																																																															
1930	Outdoor recreation facility space: Square metres of outdoor recreation facility space (municipally owned) .																																																															
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.																																																															
2340	Waste Diversion: Other Revenue																																																															
				23,437																																																												
				2,031																																																												
2370	Assessment on Exempt Properties (Enter data from returned roll)																																																															
				11,730,900																																																												

FIR2024: 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, 2024

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2026
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).	10,155
0220	Interest (SLC 74 3099 02).	6,993
0299		
	Subtotal	17,148
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	Total Debt Charges	17,148

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099		
	Subtotal	0
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420		
	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	17,148

1610	Total Revenues (SLC 10 9910 01)	1
		\$
		5,680,959
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)	567,533
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	12,768
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	231,612
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)	151,292
2299	Subtotal	963,205
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	4,717,754
2620	25% of Net Revenues	1,179,439
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,162,291

For Illustration Purposes Only

Annual Interest Rate @ Term years =

FIR2024: Emo Tp

Asmt Code: 5919

MAH Code: 87607

Schedule 83

NOTES

for the year ended December 31, 2024

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:**