### Financial Information Return (FIR) Updates - Mock-Up Schedules

Disclaimer: The information contained in this document is for internal review purposes only. These schedules are subject to change. Please do not use, publish, or redistribute without our prior written consent. Municipal reviewers can share the documents with their auditors to gather their comments and suggestions.

### Introduction

Thank you for your assistance in reviewing FIR updates. We appreciate your time!

We want to make sure that these FIR changes:

- -Accurately capture evolving PSAB Standards
- -Ensure FIR is workable at local level and changes make sense vis-à-vis changing standards

Each change is supported by the PSAB Standard section that requires the change. Please see this information in the tabs for each schedule.

- -Changes relating to FI Standards are in GREEN
- -Changes relating to ARO Standards are in BLUE
- -Other improvements (not related to evolving PSAB standards) are in ORANGE

The changes we are proposing may include adding lines, deleting lines or renaming lines. If we are deleting lines, we have added "REMOVE" to the line title. Formulas may not have been updated and some of these schedules are for content changes only.

If you feel it will help you, you may open up last year's FIR to compare FIR before changes with FIR after changes. FIRs from prior years can be found at the following link: FIR by Year and Municipality - Financial Information Return (gov.on.ca)

Thank you again!

Financial Instrument Standard changes in green

FIR2023: Any Municipality	Schedule 10
Asmt Code: XXXX	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
MAH Code: XXXXX	for the year ended December 31, 2023

	STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
2000	Property Taxation		1 \$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)		-
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)		-
9940		Subtotal	-
0510	Estimated tax revenue  Government Transfers		
0620	Ontario Municipal Partnership Fund (OMPF)		
0625 0626	Ontario Cannabis Legalization Implementation Fund (OCLIF) Safe Restart Agreement: Municipal Operating Funding		
0627	Safe Restart Agreement: Multicipal Operating Funding Safe Restart Agreement: Public Transit Funding		
0628	Social Services Relief Fund (SSRF)		
0695	Other		
0696 0697	Other Other		
0698	Other		
0699		Subtotal	-
0040	Conditional Grants		
0810 0815	Ontario conditional grants (SLC 12 9910 01) Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		<del>-</del>
0820	Canada conditional grants (SLC 12 9910 02)		-
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		-
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)		-
0831 <b>0899</b>	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	Subtotal	-
0000		Gustotui	
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)		-
1000	Develope from other municipalities (CLC 40 0040 02)		
1099	Revenue from other municipalities (SLC 12 9910 03)		-
1299	Total User Fees and Service Charges (SLC 12 9910 04)		-
1410	Licences, permits, rents, etc.		
1410 1420	Trailer revenue and permits Licences and permits		
1430	Rents, concessions and franchises		
1431	Royalties		
1432 1498	Green Energy Other		
1499	Other .	Subtotal	-
	Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only		
1610 1620	Other fines Penalties and interest on taxes		
1698	Other .		
1699		Subtotal	-
	Other revenue		
1805	Investment income.		
1806	Interest earned on reserves and reserve funds.		
1811 1812	Gain/Loss on sale of land & capital assets.  Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01).		_
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01).		-
1815	Deferred revenue earned (Community Benefits) (SLC 60 1036 01)		-
1830	Donations  Denoted Transities Constal Assets (OLO 50 0040 04)		
1831 1840	Donated Tangible Capital Assets (SLC 53 0610 01) Sale of publications, equipment, etc.		-
1850	Contributions from non-consolidated entities		
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)		
1870 1890	Gaming and Casino Revenues Other		
1890	Other . Other		
1892	Other .		
1893	Other .		
1894 1895	Other . Other		
1896	Other .		
1897	Other .		
1898	Other .		
1899		Subtotal	-
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)		
1886	Transient Accommodation Tax		
1905	Increase/Decrease in Government Business Enterprise equity		
9910		TOTAL Revenues	-

Financial Instrument Standard changes in green

FIR202	3: Any Municipality : xxxx	Schedule 10 NS: REVENUE
MAH Code:		led December 31, 2023
Co	entinuity of Accumulated Surplus/(Deficit)	1
		\$
	PLUS: Total Revenues (SLC 10 9910 01) LESS: Total Expenses (SLC 40 9910 11)	-
	PLUS:	
	PLUS: .	
	PLUS: PSAB Adjustments  Annual Surplus/(Deficit), Before Remeasurement Gains (Losses)	
2099 F	Annual Surplus/(Dencit), before Remeasurement Gams (Losses)	
	Accumulated surplus/(deficit), Before Remeasurement Gains (Losses) at the beginning of year	
	Prior period adjustments	
	Restated accumulated surplus/(deficit) at the beginning of year  Other comprehensive Income (loss) REMOVE  .	-
	Accumulated surplus/(deficit), Before Remeasurement Gains (Losses) at the end of year	
(	SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	
Co	entinuity of Government Business Enterprise Equity	1
00	intiliatty of Government Business Enterprise Equity	\$
6010 G	Sovernment Business Enterprise Equity, beginning of year	_
00.0	soronimon Buomoss Enterprise Equity, segimining or your	
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS: .	
<b>6090</b> G	Sovernment Business Enterprise Equity, end of year	-
Tot	tal of line 0899 includes:	
	ovincial Gas Tax Funding	1
		\$
	Provincial Gas Tax for Transit operating expenses.  Provincial Gas Tax for Transit capital expenses.	
	Provincial Gas Tax	-
<u>To</u>	etal of line 0899 includes:	
Ca	anada Gas Tax Funding	1
4025	General Government	\$
	Transportation Services:	
4030	Roads - Paved	
4031 4032	Roads - Unpaved	
4032	Roads - Bridges and Culverts Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045 4046	Air transportation Other	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062 4063	Urban storm sewer system Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066 4067	Solid waste collection Solid waste disposal	
4067	Waste diversion	
4069	Other	
407E	Recreation Facilities - All Other	
4075 4076	Cultural services	
- : <b>-</b>		
	Commercial and industrial	
4081 4082	Broadband Connectivity Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Gas Tax used for Capital Investments	-
4205	Federal Gas Tax for Operating expenses: Capacity Building	
4299	Canada Gas Tax Recognized in the year	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

### FIR2023: Any Municipality

Asmt Code: XXXX
MAH Code: XXXXX

Schedule 51
INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION
for the year ended December 31, 2023

### ASSET CLASS AND FUNCTIONAL CLASSIFICATION:

1	. LAND						LAND					
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals & Write downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	12	4	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government Protection Services	-	-				•					-
0410	Fire	_	_				_					-
0420	Police	_	-				_					-
0421	Court Security	-	-				-					-
0422	Prisoner Transportation	_	-				_					_
0430	Conservation Authority	-	-				-					-
0440	Protective Inspection and control	_					-					-
0445	Building Permit and Inspection Services	_	-				-					-
0450	Emergency Measures	_					-					-
0460	Provincial Offences Act (POA)	_										-
0498	Other	_										_
0499	Subto	al -	-	-	-	-	-					-
	Transportation Services											
0611	Roads - Paved	-	-				-					-
0612	Roads - Unpaved	_	-				-					-
0613	Roads - Bridges and Culverts	_	-				-					-
0614	Roads - Traffic Operations & Roadside	_	-				-					-
0621	Winter Control - Except sidewalks, Parking Lots	-	-				-					-
0622	Winter Control - Sidewalks, Parking Lots Only	-	-				-					-
0631	Transit - Conventional	-	-				-					-
0632	Transit - Disabled & Special Needs	-	-				-					-
0640	Parking	-	-				-					-
0650	Street lighting	-	-				-					-
0660	Air transportation	-	-				-					-
0698	Other	-	-				-					-
0699	Subtot	al -	-	-	-	-	-					-
	Environmental Services											
0811	Wastewater collection/conveyance	-	-				-					-
0812	Wastewater treatment & disposal	-	-				-					-
0821	Urban storm sewer system	-	-				-					-
0822	Rural storm sewer system	-	-				-					-
0831	Water treatment	-	-				-					-
0832	Water distribution/transmission	-	-				-					-
0840	Solid waste collection	-	-				-					-
0850	Solid waste disposal	-	-				-					-
0860	Waste diversion	-	-				-					-
0898	Other	-	-				-					-
0899	Subtot	al -	-	-	-	-	-					-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

Asmt Co	23: Any Municipality de: xxxx de: xxxxx								INFRAS	TRUCTURE SU		Schedule 51 SS & FUNCTION December 31, 2023
	Health Services											
1010	Public Health Services		-	-				-			-	
1020	Hospitals		-	-				-			-	
1030	Ambulance Services		-	-				-			-	
1035	Ambulance Dispatch		-	-				-			-	
1040	Cemeteries		-	-				-			-	
1098	Other		-	-				-			-	
1099	On alah and Familia Camida a	Subtotal	-	-	-	-	-	•			-	
1010	Social and Family Services General Assistance											
1210			-	<u> </u>				-			-	
1220 1230	Assistance to Aged Persons Childcare		-					-			-	
1298	Other										-	
1299	Other	Subtotal	-			_	_				_	
1233	Social Housing	Gubiotai			-		-	-			-	
1410	Public Housing		-					-				
1420	Non - Profit / Cooperative Housing											
1430	Rent Supplement Programs		-					-				
1497	Other		-					-			-	
1498	Other		-					-			-	
1499		Subtotal	-		-	-	-	-			-	
	Recreation and Cultural Services	<b>s</b>										
1610	Parks		-	-				-			-	
1620	Recreation Programs		-	-				-			-	
1631	Recreation Facilities - Golf Course	Marina, Ski Hill	-	-				-			-	
1634	Recreation Facilities - All Other		-	-				-			-	
1640	Libraries		-	-				-			-	
1645	Museums		-	-				-			-	
1650	Cultural Services		-	-				-			-	
1698	Other		-	-				-			-	
1699		Subtotal	-	-	-	-	-	-			-	
4040	Planning and Development											
1810	Planning and zoning		-	-				•			-	
1820	Commercial and Industrial		•	-				-			-	
1830	Residential Development		-	-				-			-	
1840 1850	Agriculture and Reforestation Tile Drainage / Shoreline Assitance		-	-				-			•	
1898	Other		-	_				_			_	
1899	Other	Subtotal	-		_			-			-	
1033		Subiotal	-	-	-	•	-	•			•	
1910	Other		-	•				-			-	
9910		Total Tangible Capital Assets	-	-	-	-	-	-			-	
2405	Construction-in-progress (WIP)		-	•				-			-	
9921	Total	Tangible Capital Assets - Land	-	-	-	-	-	-			-	

ARO Standard changes in blue

Asmt Code: XXXX

MAH Code: XXXXX

Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

### FIR2023: Any Municipality

Schedule 51

INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION

for the year ended December 31, 2023

2	LAND IMPROVEMENTS					LAND II	MPROVE	MENTS				
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals & Write downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	12	4	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government	-	-			•	-	-			-	
	Protection Services											
0410	Fire	-	-				-	-			-	-
0420	Police	-	-				-	-			-	-
0421	Court Security	-	-				-	-			-	-
0422	Prisoner Transportation	-	-				-	-			-	-
0430	Conservation Authority	-	-				-	-			-	-
0440	Protective Inspection and control	-	-				-	-			-	-
0445	Building Permit and Inspection Services	-	-				-	-			-	-
0450	Emergency Measures	-	-				-	-			-	-
0460	Provincial Offences Act (POA)	-	-				-	-			-	-
0498	Other	-	-				-	-			-	-
0499	Subtotal	-	-	-	-	-	-	-	-	-	-	-
	Transportation Services											
0611	Roads - Paved	-					-	-				-
0612	Roads - Unpaved	-	-				-	-			-	-
0613	Roads - Bridges and Culverts	-	-				-	-			-	-
0614	Roads - Traffic Operations & Roadside	-	-				-	-			-	-
0621	Winter Control - Except sidewalks, Parking Lots	-	-				-	-			-	-
0622	Winter Control - Sidewalks, Parking Lots Only	-	-				-	-			-	-
0631	Transit - Conventional	-	-				-	-			-	-
0632	Transit - Disabled & Special Needs	-	-				-	-			-	-
0640	Parking	-	-				-	-			-	-
0650	Street lighting	-	-				-	-			-	-
0660	Air transportation	-	-				-	-			-	-
0698	Other	-	-				-	-			-	-
0699	Subtotal	-	-	-	-	-	-	-	-	-	-	-
	Environmental Services											
0811	Wastewater collection/conveyance	-	-				-	-			-	-
0812	Wastewater treatment & disposal	-	-				-	-			-	-
0821	Urban storm sewer system	-	-				-	-			-	-
0822	Rural storm sewer system	-	-				-	-			-	-
0831	Water treatment	-	-				-	-			-	-
0832	Water distribution/transmission	-	-				-	-			-	-
0840	Solid waste collection	-	-				-	-			-	-
0850	Solid waste disposal	-	-				-	-			-	-
0860	Waste diversion	-	-				-	-			-	-
0898	Other	-	-				-	-			-	-
0899	Subtotal	-	-	-	-	-	-	-	-	-	-	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

Asmt Co	023: Any Municipality ode: xxxx de: xxxxx							ı	NFRASTRU	CTURE SU	MMARY BY	ASSET CL
	Health Services											
1010	Public Health Services	-	-				-	-			-	-
1020	Hospitals	-	-				-	-			-	-
1030	Ambulance Services	-	-				-	-			-	-
1035	Ambulance Dispatch	-	-				-	-			-	-
1040	Cemeteries	-	-				-	-			-	-
1098	Other	-	-				-	-			-	-
1099	Subtotal	-	-	-	-	-	-	-	-	-	-	-
	Social and Family Services											
1210	General Assistance	-	-				-	-			-	-
1220	Assistance to Aged Persons	-	-				-	-			-	-
1230	Childcare	-	-				-	-			-	-
1298	Other	-	-				-	-			-	-
1299	Subtotal	-	-	-	-	-	-	-	-	-	-	-
4440	Social Housing				I				l	I		
1410	Public Housing	-	-				-	-			-	-
1420	Non - Profit / Cooperative Housing	-	-				-	-			-	-
1430	Rent Supplement Programs	-	-				-	-			-	-
1497	Other	-	-				-	-			-	-
1498	Other Subtotal	-	-				-	-			-	-
1499	Recreation and Cultural Services	-	-	-	-	-	-	-	-	-	-	-
1610	Parks						_			1		
1610 1620	Recreation Programs	-	-				-					
1631	Recreation Frograms  Recreation Facilities - Golf Course Marina, Ski Hill	-	-				-	-			-	-
1634	Recreation Facilities - All Other	-	-				-	-			-	
1640	Libraries	-	-				-	-			-	
1645	Museums	_	-					-			-	
1650	Cultural Services		-					_			-	
1698	Other	_						_			_	-
1699	Subtotal	-		-		-	-	_	-	_		-
	Planning and Development								ı			
1810	Planning and zoning	-	-				-	-			-	-
1820	Commercial and Industrial	-	-				-	-			-	-
1830	Residential Development	-	-				-	-			-	-
1840	Agriculture and Reforestation	-	-				-	-			-	-
1850	Tile Drainage / Shoreline Assitance											
1898	Other	-	-				-	-			-	-
1899	Subtotal	-	-	-	-	-	-	-	-	-	-	-
1010	Other				1					1		
1910	Other	-	-				-	-			-	-
9910	Total Tangible Capital Assets	-		-	-	-	-	-	-	-	-	-
040-					1					1		
2405	Construction-in-progress (WIP)	-	-				•	-			-	•
9921	Total Tangible Capital Assets - Land Improvement	-		-	-	-	-	-	-	-	-	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

# FIR2023: Any Municipality Asmt Code: XXXX MAH Code: XXXXX MAH Code: XXXXX for the year ended December 31, 2023

3.	BUILDINGS					I	BUILDINGS					
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals & Write downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	12	4	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government	-	-				-	-			-	-
	Protection Services											
0410	Fire	-	-				-	-			-	-
0420	Police	-	-				-	-			-	-
0421	Court Security	-	-				-	-			-	-
0422	Prisoner Transportation	-	-				-	-			-	-
0430	Conservation Authority	-	-				-	-			-	-
0440	Protective Inspection and control	-	-				-	-			-	-
0445	Building Permit and Inspection Services	-	-				-	-			-	-
0450	Emergency Measures	-	-				-	-			-	-
0460	Provincial Offences Act (POA)	-	-				-	-			-	-
0498	Other	-	-				-	-			-	-
0499	Subtotal	-	-	-	-	-	-	-	-	-	-	-
	Transportation Services											
0611	Roads - Paved	-	-				-	-			-	-
0612	Roads - Unpaved	-	-				-	-			-	-
0613	Roads - Bridges and Culverts	-	-				-	-			-	-
0614	Roads - Traffic Operations & Roadside	-	-				-	-			-	-
0621	Winter Control - Except sidewalks, Parking Lots	-	-				-	-			-	-
0622	Winter Control - Sidewalks, Parking Lots Only	-	-				-	-			-	-
0631	Transit - Conventional	-	-				-	-			-	-
0632	Transit - Disabled & Special Needs	-	-				-	-			-	-
0640	Parking	-	-				-	-			-	-
0650	Street lighting	-	-				-	-			-	-
0660	Air transportation	-	-				-	-			-	-
0698	Other	-	-				-	-			-	-
0699	Subtotal	-	-	-	-	-	-	-	-	-	-	-
2011	Environmental Services									I		
0811	Wastewater collection/conveyance	-	-				-	-			-	-
0812	Wastewater treatment & disposal	-	-				-	-			-	-
0821	Urban storm sewer system	-	-				-	-			-	-
0822	Rural storm sewer system	-	-				-	-			-	-
0831	Water treatment	-	-				-	-			-	-
0832	Water distribution/transmission	-	-				-	-			-	-
0840	Solid waste collection	-	-				-	-			-	-
0850	Solid waste disposal Waste diversion	-	-				-	-			-	-
0860		-	-				-	-			-	-
0898	Other	-	-				-	-			-	-
0899	Subtotal	-	•	-	-	-	-	-	-	-	-	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

2023 01001	narro - ministry or municipal Anairs and Housing												
	23: Any Municipality									NED ACTOL	IOTUBE OU		* COET OI
	de: XXXX									NFRASTRU	JCTURE SU	MMARY BY	
MAH Co	de: XXXXX											for	the year end
	Health Services												
1010	Public Health Services		-	-				-	-			-	-
1020	Hospitals		-	-				-	-			-	-
1030	Ambulance Services		-	-				-	-			-	-
1035	Ambulance Dispatch		-	-				-	-			-	-
1040	Cemeteries		-	-				-	-			-	-
1098	Other		-	-				-	-			-	-
1099		Subtotal	-		-	-	-	-	-	-	-	-	-
	Social and Family Services												
1210	General Assistance		-	-				-	-			-	-
1220	Assistance to Aged Persons		-	-				-	-			-	-
1230	Childcare		-	-				-	-			-	-
1298	Other		-	•				-	-			-	-
1299		Subtotal	-	-	-	-	-	-	-	-	-	-	-
	Social Housing							I			1		
1410	Public Housing		-	•				-	-			-	-
1420	Non - Profit / Cooperative Housing	,	-	•				-	-			-	-
1430	Rent Supplement Programs		-	-				-	-			-	-
1497	Other		-	-				-	-			-	-
1498	Other		-	•				-	-			-	-
1499	December and Oaksent Oamston	Subtotal	-	-	-	-	-	-	-	-	-	-	-
1010	Recreation and Cultural Services	I				1							
1610	Parks		-	-				-	-			-	-
1620	Recreation Programs Recreation Facilities - Golf Course Marina, Ski Hill		-	· ·				-				-	-
1631 1634	Recreation Facilities - Golf Codise Marina, Ski Filii Recreation Facilities - All Other							-	-			-	-
1640	Libraries		-					-				-	-
1645	Museums		-					-				-	_
1650	Cultural Services		-					-	-			-	-
1698	Other							-	-				-
1699	Culci	Subtotal		-	_	_	_	-	-	-		-	-
	Planning and Development	1	-					ı					
1810	Planning and zoning							_					
1820	Commercial and Industrial		-					-	-			-	-
1830	Residential Development							-	-			-	-
1840	Agriculture and Reforestation		-					-	-			-	-
1850	Tile Drainage / Shoreline Assitance												
1898	Other		-	-				-	-			-	-
1899	1	Subtotal	-	-	-	-	-	-	-	-	-	-	-
40.10	Others												
1910	Other		-	-				-	-			-	-
9910	Total Tangible Capi	ital Assets	-		-	-	-	-	-	-	-	-	-
040-						1				1			
2405	Construction-in-progress (WIP)	I	-	-				-	-			-	-
9921	Total Tangible Capital Assets	- Buildings	-	-	-	-	-	-	-	-	-	-	-

ARO Standard changes in blue

MAH Code: XXXXX

Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

# FIR2023: Any Municipality Schedule 51 Asmt Code: XXXX INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION

for the year ended December 31, 2023

MACHINERY AND EQUIPMENT 4. MACHINERY AND EQUIPMENT 2023 Opening 2023 Closing 2023 Closing 2023 Opening 2023 Opening 2023 Closing Additions and ARO Increase Disposals & Annual Amortization Net Book Amortization Amortization Net Book Betterments Write downs Cost Balance in TCA Cost Cost Balance Amortization Disposal Value Balance Balance Value 2 3 12 9 10 11 8 \$ \$ \$ \$ \$ \$ \$ 0299 **General Government Protection Services** 0410 0420 Police 0421 Court Security 0422 Prisoner Transportation Conservation Authority 0430 0440 Protective Inspection and control 0445 **Building Permit and Inspection Services** 0450 **Emergency Measures** Provincial Offences Act (POA) 0460 0498 Other 0499 Subtotal **Transportation Services** 0611 Roads - Paved 0612 Roads - Unpayed 0613 Roads - Bridges and Culverts 0614 Roads - Traffic Operations & Roadside 0621 Winter Control - Except sidewalks, Parking Lots Winter Control - Sidewalks, Parking Lots Only 0631 Transit - Conventional 0632 Transit - Disabled & Special Needs 0640 Parking 0650 Street lighting 0660 Air transportation 0698 Other Subtotal 0699 **Environmental Services** Wastewater collection/conveyance 0811 Wastewater treatment & disposal 0812 0821 Urban storm sewer system Rural storm sewer system 0822 0831 Water treatment Water distribution/transmission 0832 0840 Solid waste collection Solid waste disposal 0850 0860 Waste diversion 0898 Other 0899 Subtotal

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

2023 01001	122: Any Municipal Additionality											
	23: Any Municipality								NED ACTOL	IOTUBE OU		* COET OI
	de: XXXX							ļ	NFRASIRU	JCTURE SU	MMARY BY	
MAH Co	de: XXXXX										for	the year end
	Health Services											
1010	Public Health Services	-	-				-	-			-	-
1020	Hospitals	-	-				-	-			-	-
1030	Ambulance Services	-	-				-	-			-	-
1035	Ambulance Dispatch	-	-				-	-			-	-
1040	Cemeteries	-	-				-	-			-	-
1098	Other	-	-				-	-			-	-
1099	Subtot	al -	-	-	-	-	-	-	-	-	-	-
	Social and Family Services											
1210	General Assistance	-	-				-	-			-	-
1220	Assistance to Aged Persons	-	-				-	-			-	-
1230	Childcare	-	-				-	-			-	-
1298	Other	-	-				-	-			-	-
1299	Subtot	al -	-	-	-	-	-	-	-	-	-	-
	Social Housing							1		1		
1410	Public Housing	-	-				-	-			-	-
1420	Non - Profit / Cooperative Housing	-	-				-	-			-	-
1430	Rent Supplement Programs	-	-				-	-			-	-
1497	Other	-	-				-	-			-	-
1498	Other		-				-	-			-	-
1499	Subtot	al -	-	-	-	-	-	-	-	-	-	-
1010	Recreation and Cultural Services			I	I	I		I	I	I	1	I
1610	Parks	-	-				-	-			-	-
1620	Recreation Programs Recreation Facilities - Golf Course Marina, Ski Hill	-					-				-	-
1631 1634	Recreation Facilities - Golf Course Marina, Ski Filli Recreation Facilities - All Other	-	-				-	-			-	
1640	Libraries	-	-				-	-			-	-
1645	Museums		-								-	_
1650	Cultural Services	-	-				-	-			-	_
1698	Other	-					-	-			-	-
1699	Subtot			-	_	_	-	-	-		-	-
	Planning and Development											
1810	Planning and zoning		-				-	_				
1820	Commercial and Industrial	-	-				-	-			-	-
1830	Residential Development	-	-				-	-			-	-
1840	Agriculture and Reforestation	-	-				-	-			-	-
1850	Tile Drainage / Shoreline Assitance											
1898	Other	-	-				-	-			-	-
1899	Subtot	al -	-	-	-	-	-	-	-	-	-	-
1010	Other				1	1			1			
1910	Other	-	-				-	-			-	-
9910	Total Tangible Capital Asset	s -	-	-	-	-	-		-	-	-	-
2405					1							
2405	Construction-in-progress (WIP)	-	-				-	-			-	-
9921	Total Tangible Capital Assets - Machinery and Equipmer	nt -	-	-	-	-	-	-	-	-	-	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

# FIR2023: Any Municipality Asmt Code: XXXX MAH Code: XXXXX MAH Code: XXXXX INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION for the year ended December 31, 2023

5.	VEHICLES						<b>VEHICLES</b>					
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals & Write downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	12	4	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government	-	-				-	-			-	-
	Protection Services											
0410	Fire	-	-				-	-			-	-
0420	Police	-	-				-	-			-	-
0421	Court Security	-	-				-	-			-	-
0422	Prisoner Transportation	-	-				-	-			-	-
0430	Conservation Authority	-	-				-	-			-	-
0440	Protective Inspection and control	-	-				-	-			-	-
0445	Building Permit and Inspection Services	-	-				-	-			-	-
0450	Emergency Measures	-	-				-	•			-	-
0460	Provincial Offences Act (POA)	-	-				-	-			-	-
0498	Other	-	-				-	•			-	-
0499	Subtotal	-	-	-	-	-	-	-	-	-	-	-
	Transportation Services											
0611	Roads - Paved	-	-				-	-			-	-
0612	Roads - Unpaved	-	-				-	-			-	-
0613	Roads - Bridges and Culverts	-	-				-	-			-	-
0614	Roads - Traffic Operations & Roadside Winter Control - Except sidewalks, Parking Lots	-	-				-	-			-	-
0621 0622	Winter Control - Except sidewalks, Parking Lots Winter Control - Sidewalks, Parking Lots Only	-	-				-	-			-	-
0622	Transit - Conventional	-	-				-	-			-	-
0632	Transit - Conventional  Transit - Disabled & Special Needs	-	-				-	-			-	-
0640	Parking	-	-				-	-			-	-
0650	Street lighting	-	-				-	-			-	-
0660	Air transportation	-	-				-	-			-	-
0698	Other	-	-				-	-			-	
0699	Subtotal	-		_	-	-	-			_	_	-
	Environmental Services						1					
0811	Wastewater collection/conveyance		-								-	_
0812	Wastewater treatment & disposal	-	-				-	-			-	-
0821	Urban storm sewer system	-	-				-	-			-	-
0822	Rural storm sewer system	-	-				-	-			-	-
0831	Water treatment	-	-				-				-	-
0832	Water distribution/transmission	-	-				-	-			-	-
0840	Solid waste collection	-	-				-	-			-	-
0850	Solid waste disposal	-	-				-	-			-	-
0860	Waste diversion	-	-				-	-			-	-
0898	Other	-	-				-	-			-	-
0899	Subtotal	-	-	-	-	-	-	-	-	-	-	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

2023 01001	ntario - Ministry of Municipal Affairs and Housing											
	23: Any Municipality											
									NEDACTOL	OTUDE OU		ACCET OF
	de: XXXX								NFRASIRU	ICTURE SU	MMARY BY	
ИАН Со	de: XXXXX										for	the year ende
	Health Services											*
1010	Public Health Services	_					-	-			_	-
1020	Hospitals	-					-	-			-	
1030	Ambulance Services	-	-				-	-			-	-
1035	Ambulance Dispatch	-					-	-			-	-
1040	Cemeteries	-	-				-	-			-	-
1098	Other	-	-				-	-			-	-
1099	Subto	otal -	-	-	-	-	-	-	-	-	-	-
	Social and Family Services											
1210	General Assistance	-	-				-	-			-	-
1220	Assistance to Aged Persons	-	-				-	-			-	-
1230	Childcare	-	-				-	-			-	-
1298	Other	-	-				-	-			-	-
1299	Subto	otal -	-	-	-	-	-	-	-	-	-	-
	Social Housing											
1410	Public Housing	-	-				-	-			-	-
1420	Non - Profit / Cooperative Housing	-	-				-	-			-	-
1430	Rent Supplement Programs	-	-				-	-			-	-
1497	Other	-	-				-	-			-	-
1498	Other	-	-				-	-			-	-
1499	Subto	otal -	-	-	-	-	-	-	-	-	-	-
	Recreation and Cultural Services											
1610	Parks	-	-				-	-			-	-
1620	Recreation Programs	-	-				-	-			-	-
1631	Recreation Facilities - Golf Course Marina, Ski Hill	-	-				-	-			-	-
1634	Recreation Facilities - All Other	•	-				-	-			-	-
1640	Libraries	-	-				-	-			-	-
1645	Museums	-	-				-	-			-	-
1650	Cultural Services	-	-				-	-			-	-
1698	Other	-	-				-	-			-	-
1699	Subto	otal -	-	-	-	-	-	-	-	-	-	-
1810	Planning and Development Planning and zoning											
1820	Commercial and Industrial	-					-	-			-	-
1830	Residential Development	-						-			-	
1840	Agriculture and Reforestation	-	-				-	-			-	-
1850	Tile Drainage / Shoreline Assitance	-	-	l			-	-			-	
1898	Other	_	_				_	_			_	_
1899	Subto			-	_		-			_	-	-
1000	Jubic	-	•				•				_	
1910	Other	-	-				-	-			-	-
0010	Total Tangible Conital Asse	ets -	_							_		
9910	Total Tangible Capital Asse	-	-	-	-	-	-	-	-	-	-	-
2405	Construction-in-progress (WIP)	-	-				-	-			-	-
				l	1	İ	1		1	1	1	
9921	Total Tangible Capital Assets - Vehicl	les -	-	-	-	-	-	-	-	-	-	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

# FIR2023: Any Municipality Schedule 51 Asmt Code: XXXX INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION MAH Code: XXXXX for the year ended December 31, 2023

LINEAR ASSETS 6. LINEAR ASSETS 2023 Opening 2023 Closing 2023 Closing 2023 Opening 2023 Opening 2023 Closing Additions and ARO Increase Disposals & Annual Amortization Net Book Amortization Amortization Net Book Betterments Cost Balance in TCA Cost Write downs Cost Balance Amortization Disposal Value Balance Balance Value 2 3 12 6 9 10 11 8 \$ \$ \$ \$ \$ \$ \$ 0299 **General Government Protection Services** 0410 0420 Police 0421 Court Security 0422 Prisoner Transportation Conservation Authority 0430 0440 Protective Inspection and control 0445 **Building Permit and Inspection Services** 0450 **Emergency Measures** Provincial Offences Act (POA) 0460 0498 Other 0499 Subtotal **Transportation Services** 0611 Roads - Paved 0612 Roads - Unpaved 0613 Roads - Bridges and Culverts 0614 Roads - Traffic Operations & Roadside 0621 Winter Control - Except sidewalks, Parking Lots Winter Control - Sidewalks, Parking Lots Only 0631 Transit - Conventional 0632 Transit - Disabled & Special Needs 0640 Parking 0650 Street lighting 0660 Air transportation 0698 Other Subtotal 0699 **Environmental Services** Wastewater collection/conveyance 0811 Wastewater treatment & disposal 0812 0821 Urban storm sewer system Rural storm sewer system 0822 0831 Water treatment Water distribution/transmission 0832 0840 Solid waste collection Solid waste disposal 0850 0860 Waste diversion 0898 Other 0899 Subtotal

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

R2023: Any Municipality It Code: XXXX I Code: XXXXX								'	NFRASTRU	ICTURE SU		ASSET CLAS
Health Services	,											
010 Public Health Services		-	-				-	-			-	-
020 Hospitals		-	-				-	-			-	-
30 Ambulance Services		-	-				-	-			-	-
035 Ambulance Dispatch		-	-				-	-			-	-
040 Cemeteries		-	-				-	-			-	-
098 Other		-	-				-	-			-	-
099	Subtotal	-	-	-	-	-	-	-	-	-	-	-
Social and Family Services												
210 General Assistance		-	-				-	-			-	-
220 Assistance to Aged Persons		-	-				-	-			-	-
230 Childcare		-	-				-	-			-	-
298 Other	Subsect	-	-				-	-			-	-
299 Social Housing	Subtotal	-	-	-	-	-	-	-	-	-	-	-
_	1											
Public Housing  Non - Profit / Cooperative Housing		-	-				-	-			-	-
		-	-				-	-			-	-
130 Rent Supplement Programs 197 Other							-	-				
98 Other		-	-					-			-	-
199	Subtotal	-	-		-	_	-	-	_		-	-
Recreation and Cultural Services		-	-	-	-	-	-	-	-	-	-	-
610 Parks	•	-	-				_	_			_	-
20 Recreation Programs		-					-	-			-	-
Recreation Facilities - Golf Course	Marina Ski Hill	-	-				-	-			-	-
34 Recreation Facilities - All Other	Marina, Oli Tilli	-					_				-	-
640 Libraries		-	-				-	-				-
645 Museums		-					_	_				-
550 Cultural Services		-					-	-			-	_
698 Other		-					-	-			-	
699	Subtotal	-	-	_	-	-	-	-	-	-	-	_
Planning and Development												
10 Planning and zoning		-	-				-	-			-	-
320 Commercial and Industrial		-	-				-	-			-	-
30 Residential Development		-	-				-	-			-	-
40 Agriculture and Reforestation		-	-				-	-			-	-
Tile Drainage / Shoreline Assitance	•											
398 Other		-	-				-	-			-	-
99	Subtotal	-	-	-	-	-	-	-	-	-	-	-
Otto						1				1		
Other		-	-				-	-			-	-
10	Total Tangible Capital Assets	-	-	-	-	-	-	-	-	-	-	-
	]											
105 Construction-in-progress (WIP)	I	-	-				-	-			-	-
921 Total Tangible	Capital Assets - Linear Assets	-	-	-	-	-	-	_	-	-	-	-

ARO Standard changes in blue

Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

### FIR2023: Any Municipality

7. TOTAL NET BOOK VALUE

Asmt Code: XXXX

MAH Code: XXXXX

Schedule 51
INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION
for the year ended December 31, 2023

	7. TOTAL NET BOOK VALUE		2023 CEOSING NET BOOK VALUE						
		Land	Land Improvements	Machinery and Equipment	Buildings	Vehicles	Linear Assets		2023 Total Net Book Value
		1	2	3	4	5	6		13
		\$	\$	\$	\$	\$	\$		\$
0299	General Government	Ψ -	- v	Ψ -	Ψ -	Ψ	- v		· -
0233	Protection Services		-	-	_	_	-		
0410	Fire	_	_	_	_	_	-		_
0410	Police				-	-	-		
0420	Court Security	-		-		_	-		-
0421	Prisoner Transportation	-	-	-	-	-	-		-
0422	Conservation Authority				-	-			-
0430	Protective Inspection and control	-	-	-	-				
	Building Permit and Inspection Services					-	-		-
0445	Emergency Measures	-	-	-	-	-	-		-
0450		-	-	-	-	-	-		-
0460	Provincial Offences Act (POA)	-	-	-	-	-	-		-
0498	Other	-	-	-	-	-	-		-
0499	Subto	otal -	-	-	-	-	-		-
0011	Transportation Services			1			1	ı	
0611	Roads - Paved								-
0612	Roads - Unpaved								-
0613	Roads - Bridges and Culverts								-
0614	Roads - Traffic Operations & Roadside								-
0621	Winter Control - Except sidewalks, Parking Lots								-
0622	Winter Control - Sidewalks, Parking Lots Only								-
0631	Transit - Conventional								-
0632	Transit - Disabled & Special Needs								-
0640	Parking								-
0650	Street lighting								-
0660	Air transportation								-
0698	Other								-
0699	Subto	otal -	-	-	-	-	-		-
	Environmental Services								
0811	Wastewater collection/conveyance	-	-	-	-	-	-		-
0812	Wastewater treatment & disposal	-	-	-	-	-	-		-
0821	Urban storm sewer system	-	-	-	-	-	-		-
0822	Rural storm sewer system	-	-	-	-	-	-		-
0831	Water treatment	-	-	-	-	-	-		-
0832	Water distribution/transmission	-	-	-	-	-	-		-
0840	Solid waste collection	-	-	-	-	-	-		-
0850	Solid waste disposal	_	-	-	-	-	-		-
0860	Waste diversion	_	-	-	-	-	-		-
0898	Other	_	-	-	-	-	-		-
0899	Subto	otal -	-	-	-	-	-		-

2023 CLOSING NET BOOK VALUE

ARO Standard changes in blue
Other improvements in orange - new proposed statement to replace 51A TO 51C

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR20	23: Any Municipality								Schedule 51
	de: XXXX							INFRASTRI	UCTURE SUMMARY BY ASSET CLASS & FUNCTION
MAH Co	de: XXXXX								for the year ended December 31, 2023
	Health Services								
1010	Public Health Services	-	-	-	-	-	-	-	
1020	Hospitals	-	-	-	-	-	-	-	
1030	Ambulance Services	-	-	-	-	-	-	-	
1035	Ambulance Dispatch	-	-	-	-	-	-	-	
1040	Cemeteries	-	-	-	-	-	-	-	
1098	Other	-	-	-	-	-	-	-	
1099	Subtotal	-	-	-	-	-	-		
	Social and Family Services								
1210	General Assistance	-	-	-	-	-	-	-	
1220	Assistance to Aged Persons	-	-	-	-	-	-	-	
1230	Childcare	-	-	-	-	-	-	-	
1298	Other	-	-	-	-	-	-	-	
1299	Subtotal	-	-	-	-	-	-		
	Social Housing							P	
1410	Public Housing	-	-	-	-	-	-	-	
1420	Non - Profit / Cooperative Housing	-	-	-	-	-	-	-	
1430	Rent Supplement Programs	-	-	-	-	-	-	-	
1497	Other	-	-	-	-	-	-	-	
1498	Other	-	-	-	-	-	-	-	
1499	Subtotal	-	-	-	-	-	-		
	Recreation and Cultural Services		ı				ı		
1610	Parks	-	-	-	-	-	-	-	
1620	Recreation Programs	-	-	-	-	-	-	-	
1631	Recreation Facilities - Golf Course Marina, Ski Hill	-	-	-	-	-	-	-	
1634	Recreation Facilities - All Other	-	-	-	-	-	-	-	
1640	Libraries	-	-	-	-	-	-	-	
1645	Museums	-	-	-	-	-	-	-	
1650	Cultural Services	-	-	-	-	-	-	-	
1698	Other	-	-	-	-	-	-	-	
1699	Subtotal Payalanment	-	-	-	-	-	-	-	
1810	Planning and Development Planning and zoning	_	_	_	-	-	_	_	
1820	Commercial and Industrial		-	-	-	-	-	-	
1830	Residential Development	-	-	-	-	-	-	-	
1840	Agriculture and Reforestation	-	-	-			-	-	
1850	Tile Drainage / Shoreline Assitance	-	-	-	-	-	-	-	
1898	Other	-	-	-	_	_	_		
1899	Subtotal	-		-				_	
1033	Gubtotai		<u>-</u>	-	-	-	<u> </u>		
1910	Other	-	-	-	-	-	-	-	
9910	Total Tangible Capital Assets	-	-	-	-	-	-	-	
2405	Construction-in-progress (WIP)	-	-	-	-	-	-	-	
0024	Total Tangible Conital Access 1 and		_	_					
9921	Total Tangible Capital Assets - Land	-	-	-	-	-	-	-	

Schedule 51

Financial Instrument Standard changes in green

ARO Standard changes in blue

Other improvements in orange

Asmt Code: XXXX MAH Code: XXXXX

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Any Municipality

Schedule 53 CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) & TCA ACQUISITION FINANCING/DONATIONS for the year ended December 31, 2023

	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)		
	· · · ·		1
1010	Annual Surplus/(Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)		-
1015 1020 1030 1031 1032 1040 1050 1060 1065 1070	Annual Surplus/(Deficit) Before Remeasurement Gains (Losses) Acquisition of tangible capital assets Amortization of tangible capital assets (SLC 51 9910 08) Contributed (Donated) tangible capital assets Change in construction-in-progress (Gain)/Loss on sale of tangible capital assets Proceeds on sale of tangible capital assets Write-downs of tangible capital assets Accretion expense Other		
1071 <b>1099</b>	Other	Subtotal	-
1210 1220 1230 <b>1299</b>	Change in supplies inventories Change in prepaid expenses Other	Subtotal	_
1300	(Increase)/decrease in net financial assets/(net debt), before net remeasurement gains / (losses)		-
1301 1302 1303 1304 1305 1310	Net Remeasurement Gains / (Losses) Foreign Exchange (SLC 71) Derivatives (SLC 71) Portfolio Investments (SLC 71) Other Comprehensive income (loss) (SLC 71) (Increase)/decrease in net financial assets/(net debt), net remeasurement gains / (losses)	Subtotal	_
1410	(Increase)/decrease in net financial assets/(net debt)		-
1420 1450 1451 <b>1421</b> <b>9910</b>	Net financial assets (net debt), beginning of year Prior Period Adjustment Restated Net Financial assets (net debt), beginning of year Other comprehensive income (loss) REMOVE THIS LINE Net financial assets (net debt), end of year		-

Financial Instrument Standard changes in green

ARO Standard changes in blue

Other improvements in orange

MAH Code: XXXXX

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Any Municipality

Asmt Code: XXXX

Schedule 53 CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) & TCA ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2023

# CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
0005	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 Serial debentures	
0235 0240	Sinking fund debentures	
0240	Long term bank loans	
0243	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	-
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	-
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	-
0417	Community Benefit Charges (SLC 60 1036 01)	-
0419	Donations	-
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	-
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	_
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	_
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	_
0440	Canada Gas Tax (SLC 10 4099 01)	_
0445	Provincial Gas Tax (SLC 10 4019 01)	_
0502	Subtotal	_
JUJ <u>E</u>	Gustotai	
0499	Subtotal	-
0610	Contributed (Donated) tangible capital assets	-
9920	Total Capital Financing	-
0040	Unexpended Capital Financing or (Unfinanced Capital Outlay)	
0810	onexpended Capitai i manoling or (Onlinanced Capitai Odnay)	-

Financial Instrument Standard changes in green

ARO Standard changes in blue

Asmt Code: XXXX

MAH Code: XXXXX

9920

Cash and cash equivalents, end of year.

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Any Municipality

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW INDIRECT METHOD

for the year ended December 31, 2023

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A. 2023 CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD Actual 1 \$ **Operating Transactions** 2010 Annual Surplus/(Deficit) (SLC 10 2099 01) Non-cash items including amortization 2020 2021 Contributed (Donated) tangible capital assets 2022 Change in non-cash assets and liabilities 2023 **Accretion expense** 2030 Prepaid expenses. Change in deferred revenue. 2040 Other 2096 2097 Other Other 2098 Cash provided by operating transactions 2099 **Capital Transactions** 0610 Proceeds on sale of tangible capital assets 0620 Cash used to acquire tangible capital assets Change in construction-in-progress 0630 0698 Other 0699 Cash applied to capital transactions **Investing Transactions** 0810 Proceeds from portfolio investments. 0820 Portfolio investments . 0898 Other 0899 Cash provided by / (applied to) investing transactions **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 Other 1097 1098 Other Cash applied to financing transactions 1099 Increase in cash and cash equivalents . 1210 1220 Cash and cash equivalents, beginning of year.

Financial Instrument Standard changes in green

ARO Standard changes in blue

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Any Municipality

Schedule 54

2023

CONSOLIDATED STATEMENT OF CASH FLOW INDIRECT METHOD

Asmt Code: XXXX MAH Code: XXXXX

for the year ended December 31, 2023

		Actual
		1
	Cash and cash equivalents represented by:	\$
1401	Cash.	
1402	Temporary borrowings .	
1403	Short term investments .	
1404	Other	
9940	Cash and cash equivalents, end of year .	
		1
	Cash:	\$
1501	Unrestricted .	
1502	Restricted.	
1503	Unallocated .	
9950	Cash and cash equivalents, end of year .	

Financial Instrument Standard changes in green

**ARO Standard changes in blue** 

Other improvements in orange

Province of Ontario - Ministry of Municipal Affairs and Housing

2023.010

### FIR2023: Any Municipality

Schedule 70

Asmt Code: XXXX CONSOLIDATED STATEMENT OF FINANCIAL POSITION
MAH Code: XXXXX for the year ended December 31, 2023

	Financial Assets	1
0299	Cash and cash equivalents	\$
	Accounts receivable	
0410	Canada	
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	
0499	Subtotal	_
	Taxes receivable	
0610	Current year's levies	
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	
0690	LESS: Allowance for uncollectables	
0699	Subtotal	-
	Investments *	
0805	Canada ** REMOVE THIS LINE	
0810	Ontario ** REMOVE THIS LINE	
0815	Municipal ** REMOVE THIS LINE	
0820	Government business enterprises	
0821	Portfolio Investments	
0822	Derivatives.	
0823	Financial assets, designated to the fair value category	
0828	Other	
0829	Subtotal	-
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	-
0862	School Boards (SLC 74 0620 01)	_
0863	Retirement Funds (SLC 74 0899 01)	-
0864	Sinking Funds (SLC 74 1099 01)	-
0865	Individuals	
0868	Other	
0845	Subtotal	-
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0852	Development Charge Installments receivable (SLC 60 5636 01)	_
0890	Other	
0891	Other	
0898	Subtotal	_
9930	TOTAL Financial Assets	
8010	* Market value of Investments included in Line 0829 ** REMOVE THIS LINE	

Financial Instrument Standard changes in green

**ARO Standard changes in blue** 

Other improvements in orange

Province of Ontario - Ministry of Municipal Affairs and Housing

2023.010

### FIR2023: Any Municipality

Schedule 70

Asmt Code: XXXX CONSOLIDATED STATEMENT OF FINANCIAL POSITION
MAH Code: XXXXX for the year ended December 31, 2023

	11.199	
	Liabilities	1
0040	Temporary loans	\$
2010	Operating purposes	
0000	Tangible Capital Assets:	
2023	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	-
0040	Accounts Payable	
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	
2271	Derivatives	
2272	Financial liabilities, designated to the fair value category	
2290	Other	
2299	Subtotal	-
2301	Estimated Tax Liabilities (PS3510)	
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	-
2490	Other	
2499	Subtotal	-
	Long term liabilities	
2610	Debt issued	
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	_
	Solid Waste Management Facility Liabilities - ** REMOVE THIS SECTION	
2799	Solid waste landfill closure and post-closure	
	Post employment benefits	
2810	Accumulated si	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	_
0040	Liability for contaminated sites	
2910	Remediation costs of contaminated sites	
	Liability for Asset Retirement Obligations	
2920	Asset Retirement Obligation Liabilities	
9940	TOTAL Liabilities	-
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	_

Financial Instrument Standard changes in green

ARO Standard changes in blue

Other improvements in orange

Asmt Code: XXXX

Province of Ontario - Ministry of Municipal Affairs and Housing

2023.010

### FIR2023: Any Municipality

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: XXXXX for the year ended December 31, 2023 **Non-Financial Assets** 1 \$ 6210 Tangible Capital Assets (SLC 51B 9921 11) 6250 Inventories of Supplies 6260 **Prepaid Expenses** Intangible Assets 6261 6262 Other 6299 **Total Non-Financial Assets** 9970 **Total Accumulated Surplus/(Deficit)** Analysis of the Accumulated Surplus/(Deficit) 1 \$ 6410 **Equity in Tangible Capital Assets** Investments in Intangible Assets 6411 6412 Other Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) 6420 General Surplus/ (Deficit) 6430 Unexpended capital financing 6431 Local boards 5030 Transit operations 5035 Water operations Wastewater operations 5040 5041 Solid waste operations 5045 Libraries 5050 Cemeteries Recreation, community centres and arenas 5055 **Business Improvement Area** 5060 5076 Other 5077 Other 5078 Other Other 5079 5098 **Total Local Boards** 5080 Equity in Government Business Enterprises (SLC 10 6090 01) 6601 Unfunded Employee Benefits Unfunded Landfill closure costs REMOVE 6602 Unfunded Remediation costs of contaminated sites 6603 6604 **Unfunded ARO costs** 6610 Other 6620 Other 6630 Other Other 6640 **Total Other** 6699 9971 Total Accumulated Surplus/(Deficit) Accumulated Surplus / (Deficit) comprised of: 9980 Accumuated Surplus / (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01) 9981 Accumuated Surplus / (Deficit), Remeasurement Gains / (Losses) (SLC 71 0025 01) **Total Accumulated Surplus/(Deficit)** 9982

FI Standard - NEW STATEMENT PROPOSED

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2023: Any Municipality

**Statement of Remeasurement Gains and Losses** 

MAH Code: XXXXX

Asmt Code: XXXX

for the year ended December 31, 2023

Schedule 71

Unr	realized gains (losses) attributable to:		
0410	Foreign exchange		
0420	Derivatives		
0430	Portfolio Investments		
0440	Other Financial Instruments, Designated to Fair Value Category		
0499		Subtotal	-
Am	ounts reclassified to the Statement of Operations		
0610	Foreign exchange		
0620	Derivatives		
0630	Portfolio Investments		
0640	Other Financial Instruments, Designated to Fair Value Category		
0699		Subtotal	-

2023 0100

FIR2023: Any Municipality

Asmt Code: XXXX

MAH Code: XXXXX

# Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

### 14. Asset Retirement Obligation Liability

ANALYSIS BY FUNCTIONAL CLASSIFICATION					
0299	General government				
0499	Protection services				
0699	Transportation services				
0899	Environmental services				
1099	Health services				
1299	Social and family services				
1499	Social Housing				
1699	Recreation and cultural services				
1899	Planning and development				
1910	Other				
9910	Total Asset Retirement Obligations				

Liabilities for ARO at beginning of year	Transfer of Solid Waste Landfill Liability	Liability incurred during the year	Liability settled during the year	Increase in liabilities due to accretion expense	Increase (decrease) reflecting change in the estimate of Liability 6	Closing Liability for ARO at end of year
\$	\$	\$	\$	\$	\$	\$

Agrees with Schedule 40

Agrees with schedule 70