

## **CONFIDENTIAL - FOR DISCUSSION PURPOSES ONLY, NOT FOR DISTRIBUTION - SUBJECT TO CHANGE**

### **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!

FIR2023: Any Municipality

Asmt Code: XXXX

MAH Code: XXXXX

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

STATEMENT OF OPERATIONS: REVENUE			Own Purposes Revenue 1 \$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)		-
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	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)		
0695	Other		
0696	Other		
0697	Other		
0698	Other		
0699		Subtotal	-
Conditional Grants			
0810	Ontario conditional grants (SLC 12 9910 01)		-
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		-
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	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)		-
0899		Subtotal	-
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)		-
1099	Revenue from other municipalities (SLC 12 9910 03)		-
1299	Total User Fees and Service Charges (SLC 12 9910 04)		-
Licences, permits, rents, etc.			
1410	Trailer revenue and permits		
1420	Licences and permits		
1430	Rents, concessions and franchises		
1431	Royalties		
1432	Green Energy		
1498	Other		
1499		Subtotal	-
Fines and penalties			
1605	Provincial Offences Act (POA) Municipality which administers POA only		
1610	Other fines		
1620	Penalties and interest on taxes		
1698	Other		
1699		Subtotal	-
Other revenue			
1805	Investment income.		
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).		-
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		
1831	Donated Tangible Capital Assets (SLC 53 0610 01)		-
1840	Sale of publications, equipment, etc.		
1850	Contributions from non-consolidated entities		
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)		
1870	Gaming and Casino Revenues		
1890	Other		
1891	Other		
1892	Other		
1893	Other		
1894	Other		
1895	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	-

## Province of Ontario - Ministry of Municipal Affairs and Housing

2023.01001

## MAH Code: XXXXX

## for the year ended December 31, 2023

<b>Total of line 0899 includes:</b>		
<b>Canada Gas Tax Funding</b>		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	<b>Canada Gas Tax used for Capital Investments</b>	-
4205	Federal Gas Tax for Operating expenses: Capacity Building	
4299	<b>Canada Gas Tax Recognized in the year</b>	-

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	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	-	-	-	-	-	-					-

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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

2023 01001

FIR2023: Any Municipality

Asmt Code: XXXX

MAH Code: XXXXX

Schedule 51

INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION

for the year ended December 31, 2023

<b>Health Services</b>												
1010	Public Health Services	-	-				-					-
1020	Hospitals	-	-				-					-
1030	Ambulance Services	-	-				-					-
1035	Ambulance Dispatch	-	-				-					-
1040	Cemeteries	-	-				-					-
1098	Other						-					-
1099	Subtotal	-	-	-	-	-	-					-
<b>Social and Family Services</b>												
1210	General Assistance	-	-				-					-
1220	Assistance to Aged Persons	-	-				-					-
1230	Childcare	-	-				-					-
1298	Other	-	-				-					-
1299	Subtotal	-	-	-	-	-	-					-
<b>Social Housing</b>												
1410	Public Housing	-	-				-					-
1420	Non - Profit / Cooperative Housing	-	-				-					-
1430	Rent Supplement Programs	-	-				-					-
1497	Other	-	-				-					-
1498	Other	-	-				-					-
1499	Subtotal	-	-	-	-	-	-					-
<b>Recreation and Cultural Services</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	-	-	-	-	-	-					-
<b>Planning and Development</b>												
1810	Planning and zoning	-	-				-					-
1820	Commercial and Industrial	-	-				-					-
1830	Residential Development	-	-				-					-
1840	Agriculture and Reforestation	-	-				-					-
1850	Tile Drainage / Shoreline Assitance											
1898	Other	-	-				-					-
1899	Subtotal	-	-	-	-	-	-					-
1910	Other	-	-				-					-
9910	Total Tangible Capital Assets	-	-	-	-	-	-					-
2405	Construction-in-progress (WIP)	-	-				-					-
9921	Total Tangible Capital Assets - Land	-	-	-	-	-	-					-

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

2023 01001

## Schedule 51

### INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION

for the year ended December 31, 2023

MAH Code: XXXXX

## LAND IMPROVEMENTS

[illegible]

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

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## Asmt Code: XXXX

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

## for the year ended December 31, 2023

[illegible]

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

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

MAH Code: XXXXX

## BUILDINGS

	General Government	Protection Services	Transportation Services	Environmental Services
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

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## Asmt Code: XXXX

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

## for the year ended December 31, 2023

[illegible]

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

2023 01001

MAH Code: XXXXX

for the year ended December 31, 2023

## MACHINERY AND EQUIPMENT

[illegible]

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

2023 01001

**Asmt Code: XXXX**

MAH Code: XXXXX

## INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION

for the year ended December 31, 2023

[illegible]

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

2023 01001

## Schedule 51

## INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION

for the year ended December 31, 2023

## VEHICLES

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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-				-	-			-	-

[illegible][illegible][illegible]

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

2023 01001

## Asmt Code: XXXX

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

## for the year ended December 31, 2023

[illegible]

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

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

MAH Code: XXXXX

## LINEAR ASSETS

	General Government	Protection Services	Transportation Services	Environmental Services
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

2023 01001

## Asmt Code: XXXX

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

## for the year ended December 31, 2023

[illegible]

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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

2023 01001

FIR2023: Any Municipality

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 CLOSING NET BOOK VALUE						2023 Total Net Book Value 13 \$
		Land	Land Improvements	Machinery and Equipment	Buildings	Vehicles	Linear Assets	
		1	2	3	4	5	6	
		\$	\$	\$	\$	\$	\$	
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	-	-	-	-	-	-	-



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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

2023 01/01

**FIR2023: Any Municipality**

Asmt Code: XXXX

MAH Code: XXXXX

**Schedule 51**

**INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION**

for the year ended December 31, 2023

<b>Health Services</b>								
1010	Public Health Services	-	-	-	-	-	-	-
1020	Hospitals	-	-	-	-	-	-	-
1030	Ambulance Services	-	-	-	-	-	-	-
1035	Ambulance Dispatch	-	-	-	-	-	-	-
1040	Cemeteries	-	-	-	-	-	-	-
1098	Other	-	-	-	-	-	-	-
<b>1099</b>	<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
1210	General Assistance	-	-	-	-	-	-	-
1220	Assistance to Aged Persons	-	-	-	-	-	-	-
1230	Childcare	-	-	-	-	-	-	-
1298	Other	-	-	-	-	-	-	-
<b>1299</b>	<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Social Housing</b>								
1410	Public Housing	-	-	-	-	-	-	-
1420	Non - Profit / Cooperative Housing	-	-	-	-	-	-	-
1430	Rent Supplement Programs	-	-	-	-	-	-	-
1497	Other	-	-	-	-	-	-	-
1498	Other	-	-	-	-	-	-	-
<b>1499</b>	<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</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	-	-	-	-	-	-	-
<b>1699</b>	<b>Subtotal</b>	-	-	-	-	-	-	-
<b>Planning and Development</b>								
1810	Planning and zoning	-	-	-	-	-	-	-
1820	Commercial and Industrial	-	-	-	-	-	-	-
1830	Residential Development	-	-	-	-	-	-	-
1840	Agriculture and Reforestation	-	-	-	-	-	-	-
1850	Tile Drainage / Shoreline Assitance	-	-	-	-	-	-	-
1898	Other	-	-	-	-	-	-	-
<b>1899</b>	<b>Subtotal</b>	-	-	-	-	-	-	-
1910	Other	-	-	-	-	-	-	-
<b>9910</b>	<b>Total Tangible Capital As:sets</b>	-	-	-	-	-	-	-
<b>2405</b>	<b>Construction-in-progress (WIP)</b>	-	-	-	-	-	-	-
<b>9921</b>	<b>Total Tangible Capital Assets - Land</b>	-	-	-	-	-	-	-

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 01001

FIR2023: Any Municipality

Asmt Code: XXXX

MAH Code: XXXXX

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

Schedule 53

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

**FIR2023: Any Municipality**

Asmt Code: XXXX

MAH Code: XXXXX

**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 \$
<b>Long Term Liabilities Incurred</b>			
0205	Canada Mortgage and Housing Corporation (CMHC)		
0210	Ontario Financing Authority		
0215	Commercial Area Improvement Program		
0220	Other Ontario housing programs		
0235	Serial debentures		
0240	Sinking fund debentures		
0245	Long term bank loans		
0250	Long term reserve fund loans		
0255	Lease purchase agreements (Tangible capital leases)		
0260	Construction Financing Debentures		
0265	Infrastructure Ontario		
0297	Other		
0298	Other		
<b>0299</b>		<b>Subtotal</b>	-
<b>Financing from Dedicated Revenue</b>			
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		
<b>0501</b>		<b>Subtotal</b>	-
<b>Government Transfers</b>			
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)		-
<b>0502</b>		<b>Subtotal</b>	-
<b>0499</b>		<b>Subtotal</b>	-
0610	Contributed (Donated) tangible capital assets		-
<b>9920</b>		<b>Total Capital Financing</b>	-
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay)		-

FIR2023: Any Municipality

Asmt Code: XXXX

MAH Code: XXXXX

CONSOLIDATED STATEMENT OF CASH FLOW INDIRECT METHOD

for the year ended December 31, 2023

Schedule 54

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD		2023 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	
2020	Non-cash items including amortization	
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2023	Accretion expense	
2030	Prepaid expenses .	
2040	Change in deferred revenue .	
2096	Other	
2097	Other	
2098	Other	
2099		Cash provided by operating transactions
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	
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	
1097	Other	
1098	Other	
1099		Cash applied to financing transactions
1210	Increase in cash and cash equivalents .	
1220	Cash and cash equivalents, beginning of year .	
9920	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

2023.01001

**FIR2023: Any Municipality**

Asmt Code: XXXX

MAH Code: XXXXX

**Schedule 70****CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

for the year ended December 31, 2023

**Financial Assets**

			1
			\$
0299	<b>Cash and cash equivalents</b>		
	<b>Accounts receivable</b>		
0410	Canada		
0420	Ontario		
0430	Upper-tier		
0440	Other municipalities		
0450	School boards		
0490	Other receivables		
0499		<b>Subtotal</b>	-
	<b>Taxes receivable</b>		
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		<b>Subtotal</b>	-
	<b>Investments *</b>		
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		<b>Subtotal</b>	-
	<b>Debt Recoverable from Others</b>		
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		<b>Subtotal</b>	-
	<b>Other financial assets</b>		
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		<b>Subtotal</b>	-
9930		<b>TOTAL Financial Assets</b>	-

8010 \* Market value of Investments included in Line 0829 \*\* REMOVE THIS LINE

## FIR2023: Any Municipality

Asmt Code: XXXX

MAH Code: XXXXX

## Schedule 70

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2023

## Liabilities

## Temporary loans

2010	Operating purposes		1
	Tangible Capital Assets:		\$
2023	Canada		
2030	Ontario		
2040	Other		
2099		Subtotal	-

## 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	-

## 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)		-
------	---	--	---

**FIR2023: Any Municipality**

Asmt Code: XXXX

MAH Code: XXXXX

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

for the year ended December 31, 2023

**Schedule 70****Non-Financial Assets**

6210 Tangible Capital Assets (SLC 51B 9921 11)

6250 Inventories of Supplies

6260 Prepaid Expenses

6261 Intangible Assets

6262 Other

6299

**Total Non-Financial Assets**

9970

**Total Accumulated Surplus/(Deficit)****Analysis of the Accumulated Surplus/(Deficit)**

6410 Equity in Tangible Capital Assets

6411 Investments in Intangible Assets

6412 Other

6420 Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)

6430 General Surplus/ (Deficit)

6431 Unexpended capital financing

Local boards

5030 Transit operations

5035 Water operations

5040 Wastewater operations

5041 Solid waste operations

5045 Libraries

5050 Cemeteries

5055 Recreation, community centres and arenas

5060 Business Improvement Area

5076 Other

5077 Other

5078 Other

5079 Other

5098

**Total Local Boards**

5080 Equity in Government Business Enterprises (SLC 10 6090 01)

6601 Unfunded Employee Benefits

6602 Unfunded Landfill closure costs REMOVE

6603 Unfunded Remediation costs of contaminated sites

6604 Unfunded ARO costs

6610 Other

6620 Other

6630 Other

6640 Other

6699

**Total Other**

9971

**Total Accumulated Surplus/(Deficit)****Accumulated Surplus / (Deficit) comprised of:**

9980 Accumulated Surplus / (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)

9981 Accumulated Surplus / (Deficit), Remeasurement Gains / (Losses) (SLC 71 0025 01)

9982 **Total Accumulated Surplus/(Deficit)**



## FI Standard - NEW STATEMENT PROPOSED

Province of Ontario - Ministry of Municipal Affairs and Housing

2023.01001

## Schedule 71

## Statement of Remeasurement Gains and Losses

for the year ended December 31, 2023

		1
		\$
0299	Accumulated remeasurement gains (losses), beginning of year	-
	Unrealized gains (losses) attributable to:	
0410	Foreign exchange	
0420	Derivatives	
0430	Portfolio Investments	
0440	Other Financial Instruments, Designated to Fair Value Category	
0499	Subtotal	-
	Amounts 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	-
1099	Proportion of Other Comprehensive Income from Investment in Government Business Enterprise	
9910	Accumulated remeasurement gains (losses), end of year	-

# 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

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	Closing Liability for ARO at end of year
1	2	3	4	5	6	7
\$	\$	\$	\$	\$	\$	\$
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						

Agrees with Schedule 40

Agrees with schedule 70