

**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  
\$

<b>Property Taxation</b>		
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)	-
<b>9940</b>		<b>Subtotal</b> -
0510	Estimated tax revenue	
<b>Government Transfers</b>		
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	
<b>0699</b>		<b>Subtotal</b> -
<b>Conditional Grants</b>		
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)	-
<b>0899</b>		<b>Subtotal</b> -
1098	<b>Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)</b>	-
1099	<b>Revenue from other municipalities (SLC 12 9910 03)</b>	-
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04)</b>	-
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits	
1420	Licences and permits	
1430	Rents, concessions and franchises	
1431	Royalties	
1432	Green Energy	
1498	Other	
<b>1499</b>		<b>Subtotal</b> -
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	
1620	Penalties and interest on taxes	
1698	Other	
<b>1699</b>		<b>Subtotal</b> -
<b>Other revenue</b>		
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	
<b>1899</b>		<b>Subtotal</b> -
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
<b>9910</b>		<b>TOTAL Revenues</b> -



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

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

**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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>0299 General Government</b>	-	-			-					-
<b>Protection Services</b>										
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	-	-			-					-
<b>0499 Subtotal</b>	-	-	-	-	-					-
<b>Transportation Services</b>										
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	-	-			-					-
<b>0699 Subtotal</b>	-	-	-	-	-					-
<b>Environmental Services</b>										
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	-	-			-					-
<b>0899 Subtotal</b>	-	-	-	-	-					-























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

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 \$	
<b>0299</b>	<b>General Government</b>	-	-	-	-	-	-	-
	<b>Protection Services</b>							
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	-	-	-	-	-	-	-
<b>0499</b>	<b>Subtotal</b>	-	-	-	-	-	-	-
	<b>Transportation Services</b>							
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							-
<b>0699</b>	<b>Subtotal</b>	-	-	-	-	-	-	-
	<b>Environmental Services</b>							
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	-	-	-	-	-	-	-
<b>0899</b>	<b>Subtotal</b>	-	-	-	-	-	-	-

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

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 Assets</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**

**Schedule 53**

for the year ended December 31, 2023

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

		1
		\$
<b>1010</b>	<b>Annual Surplus/(Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)</b>	-
<b>1015</b>	<b>Annual Surplus/(Deficit) Before Remeasurement Gains (Losses)</b>	
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	
<b>1065</b>	<b>Accretion expense</b>	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	-
1210	Change in supplies inventories	
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
<b>1299</b>	<b>Subtotal</b>	-
<b>1300</b>	<b>(Increase)/decrease in net financial assets/(net debt), before net remeasurement gains / (losses)</b>	-
<b>1301</b>	<b>Net Remeasurement Gains / (Losses)</b>	
<b>1302</b>	<b>Foreign Exchange (SLC 71)</b>	
<b>1303</b>	<b>Derivatives (SLC 71)</b>	
<b>1304</b>	<b>Portfolio Investments (SLC 71)</b>	
<b>1305</b>	<b>Other Comprehensive income (loss) (SLC 71)</b>	
<b>1310</b>	<b>(Increase)/decrease in net financial assets/(net debt), net remeasurement gains / (losses)</b>	-
<b>1410</b>	<b>(Increase)/decrease in net financial assets/(net debt)</b>	-
1420	Net financial assets (net debt), beginning of year	-
1450	Prior Period Adjustment	
1451	Restated Net Financial assets (net debt), beginning of year	-
<b>1421</b>	<b>Other comprehensive income (loss) REMOVE THIS LINE</b>	
<b>9910</b>	<b>Net financial assets (net debt), end of year</b>	-



**FIR2023: Any Municipality**

Asmt Code: XXXX  
MAH Code: XXXXX

**CONSOLIDATED STATEMENT OF CASH FLOW INDIRECT METHOD**

**Schedule 54**

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 Actual 1 \$
<b>CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD</b>		
<b>Operating Transactions</b>		
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 <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
<b>2099</b>		<b>Cash provided by operating transactions</b>
<b>Capital Transactions</b>		
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"/>	
<b>0699</b>		<b>Cash applied to capital transactions</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments .	
0820	Portfolio investments .	
0898	Other <input type="text"/>	
<b>0899</b>		<b>Cash provided by / (applied to) investing transactions</b>
<b>Financing Transactions</b>		
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"/>	
<b>1099</b>		<b>Cash applied to financing transactions</b>
1210	Increase in cash and cash equivalents .	
1220	Cash and cash equivalents, beginning of year .	
<b>9920</b>	Cash and cash equivalents, end of year .	

Financial Instrument Standard changes in green

ARO Standard changes in blue

Province of Ontario - Ministry of Municipal Affairs and Housing

2023.01

**FIR2023: Any Municipality**

Asmt Code: XXXX  
MAH Code: XXXXX

**CONSOLIDATED STATEMENT OF CASH FLOW INDIRECT METHOD**

**Schedule 54**

for the year ended December 31, 2023

		2023 Actual
<b>Cash and cash equivalents represented by:</b>		1
1401	Cash .	\$
1402	Temporary borrowings .	
1403	Short term investments .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year .</b>	
<b>Cash:</b>		1
1501	Unrestricted .	\$
1502	Restricted .	
1503	Unallocated .	
<b>9950</b>	<b>Cash and cash equivalents, end of year .</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**

**Schedule 70**

Asmt Code: XXXX

MAH Code: XXXXX

**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	
<b>0499</b>	<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	
<b>0699</b>	<b>Subtotal</b>	-
	<b>Investments *</b>	
<b>0805</b>	<b>Canada</b> <b>** REMOVE THIS LINE</b>	
<b>0810</b>	<b>Ontario</b> <b>** REMOVE THIS LINE</b>	
<b>0815</b>	<b>Municipal</b> <b>** REMOVE THIS LINE</b>	
0820	Government business enterprises	
<b>0821</b>	<b>Portfolio Investments</b>	
<b>0822</b>	<b>Derivatives.</b>	
<b>0823</b>	<b>Financial assets, designated to the fair value category</b>	
0828	Other <input type="text"/>	
<b>0829</b>	<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 <input type="text"/>	
<b>0845</b>	<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 <input type="text"/>	
0891	Other <input type="text"/>	
<b>0898</b>	<b>Subtotal</b>	-
<b>9930</b>	<b>TOTAL Financial Assets</b>	-

**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

2023.01001

**FIR2023: Any Municipality**

**Schedule 70**

Asmt Code: XXXX

MAH Code: XXXXX

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

for the year ended December 31, 2023

**Liabilities**

**Temporary loans**

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

**Accounts Payable**

2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	
<b>2271</b>	<b>Derivatives</b>	
<b>2272</b>	<b>Financial liabilities, designated to the fair value category</b>	
2290	Other	
<b>2299</b>	<b>Subtotal</b>	-

2301	Estimated Tax Liabilities (PS3510)	
------	------------------------------------	--

**Deferred revenue**

2410	Obligatory reserve funds (SLC 60 2099 01)	-
2490	Other	
<b>2499</b>	<b>Subtotal</b>	-

**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	
<b>2699</b>	<b>Subtotal</b>	-

**Solid Waste Management Facility Liabilities - \*\* REMOVE THIS SECTION**

<b>2799</b>	<b>Solid waste landfill closure and post-closure</b>	
-------------	--	--

**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	
<b>2899</b>	<b>Subtotal post employment benefits</b>	-

**Liability for contaminated sites**

2910	Remediation costs of contaminated sites	
------	---	--

**Liability for Asset Retirement Obligations**

<b>2920</b>	<b>Asset Retirement Obligation Liabilities</b>	
-------------	--	--

<b>9940</b>	<b>TOTAL Liabilities</b>	-
-------------	--------------------------	---

<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	-
-------------	--	---



**FIR2023: Any Municipality**

Asmt Code: XXXX

MAH Code: XXXXX

**Schedule 71**

**Statement of Remeasurement Gains and Losses**

for the year ended December 31, 2023

		1
		\$
<b>0299</b>	<b>Accumulated remeasurement gains (losses), beginning of year</b>	-
	<b>Unrealized gains (losses) attributable to:</b>	
<b>0410</b>	<b>Foreign exchange</b>	
<b>0420</b>	<b>Derivatives</b>	
<b>0430</b>	<b>Portfolio Investments</b>	
<b>0440</b>	<b>Other Financial Instruments, Designated to Fair Value Category</b>	
<b>0499</b>	<b>Subtotal</b>	-
	<b>Amounts reclassified to the Statement of Operations</b>	
<b>0610</b>	<b>Foreign exchange</b>	
<b>0620</b>	<b>Derivatives</b>	
<b>0630</b>	<b>Portfolio Investments</b>	
<b>0640</b>	<b>Other Financial Instruments, Designated to Fair Value Category</b>	
<b>0699</b>	<b>Subtotal</b>	-
<b>1099</b>	<b>Proportion of Other Comprehensive Income from Investment in Government Business Enterprise</b>	
<b>9910</b>	<b>Accumulated remeasurement gains (losses), end of year</b>	-

# 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							
<b>9910 Total Asset Retirement Obligations</b>							

Agrees with Schedule 40

Agrees with schedule 70