CONFIDENTIAL - SUBJECT TO CHANGE

2027 Financial Information Return (FIR) Updates - Mock-Up Schedules

Additions are noted in green.

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.

Not all 2024, 2025, or 2026 FIR changes may be reflected in this version.

Formulas may not have been updated and some of these schedules are for content changes only.

Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Asmt Code: 9999 MAH Code: 99999

	STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue 1
	Property Taxation		\$
0299 0499	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)		0
9940	Revised - Content Subject to	Subtotal	0
0510	Estimated Tax Revenue		
0000	Government Transfers - Unconditional Grants		
0620 0625	Ontario Municipal Partnership Fund (OMPF) Ontario Cannabis Legalization Implementation Fund (OCLIF)		
0626	Safe Restart Agreement: Municipal Operating Funding		
0627	Safe Restart Agreement: Public Transit Funding		
0628	Social Services Relief Fund (SSRF)		
0629	Provincial COVID-19 Recovery Funding		
0695	Other		
0696	Other		
0697 0698	Other Other		
0699	Other	Subtotal	0
	Government Transfers - Conditional Grants		
0810	Ontario Conditional Grants (SLC 12 9910 01)		0
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		0
0820	Canada Conditional Grants (SLC 12 9910 02)		0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		0
0830 0899	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	Subtotal	0
	D 5 0(1 M 1 1111 6 7 111 0 1(1.1.4 1 101.0 40.0040.07)	Subtotal	
1098	Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)		0
1099	Revenue From Other Municipalities (SLC 12 9910 03)		0
1299	Total User Fees and Service Charges (SLC 12 9910 04)		0
	Licences, Permits, Rents, etc.		
1410	Trailer Revenue and Permits		
1420	Licences and Permits		
1421 1430	Building Permits Rents, Concessions and Franchises		
1431	Royalties		
1432	Green Energy		
1498	Other		
1499		Subtotal	0
	Fines and penalties		
1605 1610	Provincial Offences Act(POA)Municipality which administers POA only Other Fines		
1620	Penalties and Interest on Taxes		
1698	Other		
1699		Subtotal	0
	Other revenue		
1805	Investment Income		
1806	Interest Earned on Reserves and Reserve Funds		
1811	Gain (Loss) on Sale of Land & Capital Assets		
1812 1813	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)		0
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)		0
1830	Donations		
1831	Donated Tangible Capital Assets (SLC 53 0610 01)		0
1840	Sale of Publications, Equipment, etc.		
1850	Contributions From Non-consolidated Entities		
1865 1870	Other Revenues from Government Business Enterprise (i.e, Dividends, etc.) Gaming and Casino Revenues		
1890	Other		
1891	Other		
1892	Other		
1893	Other		
1894	Other		
1895 1896	Other Other		
1000	Outo		

Province of Ontario - Ministry of Municipal Affairs and Housing 21.11.2025 10:58 FIR2027: **Municipality** Schedule 10 **CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE** Asmt Code: 9999 MAH Code: 99999 for the year ended December 31, 2027 1897 Other Other 1898 1899 **Subtotal** 0 Municipal Land Transfer Tax (City of Toronto Act, 2006) 1880 Transient Accommodation Tax (Municipal Accommodation Tax) 1886 **Vacant Home Tax** 1888 1905 Increase (Decrease) in Government Business Enterprise Equity 9910 **TOTAL Revenues** 0 2020 LESS: Total Expenses (SLC 40 9910 11) 0 2030 PLUS: 2040 PLUS: 2045 PLUS: PSAB Adjustments 2099 **Annual Surplus (Deficit)** 0 Continuity of Government Business Enterprise Equity \$ 6010 Government Business Enterprise Equity, Beginning of the Year 6020 PLUS: Net Income for Government Business Enterprise for Year PLUS: Other Comprehensive Income for Year (SLC 76 0840 20) 0 6030 6060 PLUS: LESS: Dividends Paid 6065

0

0

0

1

\$

6090

4018

4019

4020

4205

4099

4299

Government Business Enterprise Equity, End of Year

Provincial Gas Tax for Transit Operating Expenses

Canada Community - Building Fund for Capital Expenses

Canada Community - Building Fund Recognized in the Year

Canada Community - Building Fund - (Federal Gas Tax)

Canada Community - Building Fund for Operating Expenses: Capacity Building

Provincial Gas Tax for Transit Capital Expenses

Provincial Gas Tax Recognized in the Year

Total of line 0899 includes: Provincial Gas Tax Funding

Total of Line 0899 Includes:

Schedule 53

Asmt Code: 9999 MAH Code: 99999

0447

0448

0495

0496

0497

Investment Income

Other

Other Other

Prepaid Special Charges

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS

	for the		
CON	SOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT	-)	
	,	′ [1
			\$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)		0
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)		0
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)		0
1031	Contributed (Donated) Tangible Capital Assets		
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)		0
1040	Gain / (Loss) on Sale of Tangible Capital Assets		
1050	Proceeds on Sale of Tangible Capital Assets		
1060	Write-downs of Tangible Capital Assets		
1070	Other		
1071	Other Current Schedule su		
1099	Su	btotal	0
1210	Change in Supplies Inventories		
1220	Change in Prepaid Expenses		
1230	Other		
1299	Su	btotal	0
1301	Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)	Г	0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)		0
1420	Net Financial Assets (Net Debt), Beginning of Year		
1422	Prior Period Adjustment		
1423	Restated Net Financial Assets (Net Debt), Beginning of Year	_	0
9910	Net Financial Assets (Net Debt), End of Year		0
SOUF	RCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS		
			1
2	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	Senai Depentures 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		btotal	0
	Financing From Dedicated Revenue		
0405	Municipal Property Tax by Levy		
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)		0
0410	Municipal User Fees & Service Charges		
0415	Development Charges (SLC 61 0299 08)		0
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)		0
0417	Community Benefits Charges (SLC 60 1036 01)		0
0419	Donations		
0420	Other		
0446	Proceeds From the Sale of Tangible Capital Assets, etc.		

Schedule 53

Asmt Code: 9999 **MAH Code:** 99999

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS

0498	Other	1	
0501		Subtotal	0
	Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)		0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)		0
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502		Subtotal	0
0499		Subtotal	0
0610	Contributed (Donated) Tangible Capital Assets		0
9920		Total Capital Financing	0
			_
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		0

Schedule 53

Asmt Code: 9999 FUNDING SOURCES FOR TANGIBLE CAPITAL ASSETS

MAH Code: 99999

\$
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0.19 1 C C C C C
Subtotal 0
0
0
0
0
Subtotal 0
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0
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0
0
Subtotal 0
Subtotal 0
0
tal Capital Financing 0

0

0

0

FIR2027: **Municipality**

Schedule 54

Asmt Code: 9999 MAH Code: 99999

1097

1098

1099

1210

1220

9920

Other

Other

Increase in Cash and Cash Equivalents

Cash and Cash Qquivalents, End of Year

Cash and Cash Equivalents, Beginning of Year

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

Cash Provided By / (Applied To) Financing Transactions

for the year ended December 31, 2027

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B. **CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD** 2027 Actual **Operating Transactions Cash Received From** \$ 0210 Taxes Current Schedule 0220 Transfers 0230 User Fees Fees, Permits, Licenses and Fines 0240 0250 Enterprises. 0260 Investments 0298 Other 0 0299 Subtotal **Cash Paid For** 0410 Salaries, Wages and Employment Contracts and Benefits Material and Supplies 0420 **Contracted Services** 0430 0440 Financing Charges 0450 **External Transfers** 0498 Other 0 0499 Subtotal 2099 Cash Provided By / (Applied To) Operating Transactions 0 **Capital Transactions** 0610 Proceeds on Sale of Tangible Capital Assets Cash Used to Acquire Tangible Capital Assets 0620 0630 Change in Construction-in-progress 0698 Other 0 0699 Cash Provided By / (Applied To) Capital Transactions **Investing Transactions** 0810 Proceeds From Portfolio Investments 0820 Portfolio Investments 0898 Other Cash Provided By / (Applied To) Investing Transactions 0 0899 **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

Schedule 54

Asmt Code: 9999 MAH Code: 99999 **CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

for the year ended December 31, 2027

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

1401 1402	Cash and Cash Equivalents Represented By: Cash Temporary Borrowings	2027 Actual 1 \$
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	

Schedule 54

Asmt Code: 9999 MAH Code: 99999

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

Enterprises. Investments Investments Investments Investments Investing Transactions Investing Transactions Investment Serior Porvided By / (Applied To) Capital Transactions Investing Transactions Investments Investing Transactions Investments Investing Transactions Investing Transactions Investments Inves	Muni	cipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.	
Cash and Cash Equivalents, Beginning of Year Operating Transactions Cash Received From Taxes Taxes Recycled - Contient Subject to Taxes Other Other Other Subtotal Other Subtotal Other Subtotal Cash Paid For Subtotal Cash Paid For Subtotal Cash Paid For Subtotal Contracted Sarvices Cash Paid For Subtotal Contracted Sarvices Cash Provided By / (Applied To) Operating Transactions Capital Transactions Proceeds on Sale of Targetes Cash Provided By / (Applied To) Investing Transactions Investing Transactions Proceeds From Portfolio Investments Proceeds From Portfolio Investments Cash Provided By / (Applied To) Investing Transactions Capital Transactions Proceeds From Portfolio Investments Proceeds From Long Term Bett Issues Proceeds From Long Term Bett Issues Proceeds From Long Term Bett Issues Proceeds From Long Term Dett Issues Proceeds From Long Te	СО	NSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD	Actual
Operating Transactions Cash Received From Transfers PREVISED - Contient: Subject: to User Fees Distriptions Entroprises Universitives Universi	1220	Cash and Cash Equivalents, Beginning of Year	\$
Cash Received From Transfers Revised - Contient Subjection User Food User Subtotal Cash Paid For Cash Paid For Subtotal Contracted Services User Food Extended Services User Food Extended Transfers User Food User Subtotal Cash Provided By / (Applied To) Operating Transactions Cash Very Food User Food Cash Provided By / (Applied To) Capital Transactions Investing Transactions Proceeds on Sate of Tangbia Capital Assets Cash Provided By / (Applied To) Capital Transactions Investing Transactions Proceeds From Pordfolio Investments Proceeds From Long Transactions Financing Transactions Financing Transactions Financing Transactions Financing Transactions From Food Investments Cash Provided By / (Applied To) Investing Transactions Investing Transactions Financing Transactions Financ			
Transfers Revised Confident Subjection Transfers Revised Confident Subjection Uses Fees, Permits, Licenses and Fines Enterprises Enterprise Enterprise			
Just Fees Permits, Licenses and Fines Contracts and Fines Enterprises. Cash Paid For Subtotal Cash Paid For Subtotal Cash Paid For Financing Transactions Investment Investments Other Cash Provided By / (Applied To) Capital Transactions Investing Transactions Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Investing Transactions Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Investing Transactions Cash Provided By / (Applied To) Investing Transactions Investing Transactions Cash Provided By / (Applied To) Investing Transactio	0040		
Just Fees Jemins, Licenses and Fines Contracts		Transfers Revised - Confent Subject to	
Fees, Permits, Licenses and Fines Coherprises. Chatprises. Chatpri			
Investments Other Cash Part For Cash Provided By / (Applied To) Capital Transactions Investments Other Cash Provided By / (Applied To) Investing Transactions Net Cash Provided By / (Applied To) Operating Transactions Net Cash Provided By / (Applied To) Investing Transactions	0240		
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Cash Paid For Cash Paid For Material and Supplies Contracted Services Contracted Service Co	260		
Cash Paid For Material and Supplies Contracted Services Financing Crash Provided By / (Applied To) Operating Transactions Cash Provided By / (Applied To) Investing Transactions Investing Transactions Proceeds From Portfolio Investments Portfolio Investments Cash Provided By / (Applied To) Investing Transactions Investing Transactions Proceeds From Portfolio Investments Cash Provided By / (Applied To) Investing Transactions Investing Transactions Financing Transactions Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Financing Transactions Financing Transactions Financing Transactions Financing Transactions Financing Transactions Financing Transactions Cash Provided By / (Applied To) Investing Transactions Cash Provided By / (Applied To) Financing Transactions	298	Other	
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Material and Supplies Contracted Services Florancing Charges External Transfers Other Other Subtotal Cash Provided By / (Applied To) Operating Transactions Capital Transactions Proceeds on Sale of Tangible Capital Assets Change in Construction-in-progress Other Cash Provided By / (Applied To) Capital Transactions Investing Transactions Proceeds From Portfolio Investments Other Cash Provided By / (Applied To) Investing Transactions Investing Transactions Proceeds From Portfolio Investments Other Cash Provided By / (Applied To) Investing Transactions Financing Chapt		Cash Paid For	
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Financing Charges External Transfers Other Capital Transactions Change in Construction-in-progress Other Cash Provided By / (Applied To) Capital Transactions Investing Transactions Proceeds From Portfolio Investments Other Cash Provided By / (Applied To) Investing Transactions Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Cash Provided By / (Applied To) Financing Transactions	0420		
External Transfers	0430		
Other Cash Provided By / (Applied To) Operating Transactions Capital Transactions Proceeds on Sale of Tangible Capital Assets Change in Construction-in-progress Other Cash Provided By / (Applied To) Capital Transactions Cash Provided By / (Applied To) Capital Transactions Investing Transactions Proceeds From Portfolio Investments Other Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Other Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Cash Provided By / (Applied To) Financing Transactions Cash Provided By / (Applied To) Financing Transactions Cash Provided By / (Applied To) Financing Transactions	0440		
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Capital Transactions Proceeds on Sale of Tangible Capital Assets Cash Used to Acquire Tangible Capital Assets Cash Used to Acquire Tangible Capital Assets Cash Used to Acquire Tangible Capital Assets Cash Provided By / (Applied To) Capital Transactions Investing Transactions Investing Transactions Investing Transactions Other Cash Provided By / (Applied To) Capital Transactions Investing Transactions Cash Provided By / (Applied To) Investing Transactions Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Net Cash and Cash Equivalents, Before Financing Transactions Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other Other Other Other Other Other Cash Provided By / (Applied To) Financing Transactions Cash Provided By / (Applied To) Financing Transactions)499	Subtotal	
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Cash Used to Acquire Tangible Capital Assets Change in Construction-in-progress Other Cash Provided By / (Applied To) Capital Transactions Investing Transactions Proceeds From Portfolio Investments Other Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Other Cash Provided By / (Applied To) Investing Transactions Other Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other Other Other Cash Provided By / (Applied To) Financing Transactions			
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Investing Transactions	0630		
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Proceeds From Portfolio Investments Other Cash Provided By / (Applied To) Investing Transactions Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Net Cash and Cash Equivalents, Before Financing Transactions Financing Transactions Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other Other Other Other Cash Provided By / (Applied To) Financing Transactions	1699		
Other Cash Provided By / (Applied To) Investing Transactions Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Net Cash and Cash Equivalents, Before Financing Transactions Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other O	1910	·	
Cash Provided By / (Applied To) Investing Transactions Cash Provided By / (Applied To) Investing Transactions Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Net Cash and Cash Equivalents, Before Financing Transactions Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other Other Other Cash Provided By / (Applied To) Financing Transactions			
Cash Provided By / (Applied To) Investing Transactions Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Net Cash and Cash Equivalents, Before Financing Transactions Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other Other Other Cash Provided By / (Applied To) Financing Transactions			
Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions Net Cash and Cash Equivalents, Before Financing Transactions Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other Other Other Other Other Cash Provided By / (Applied To) Financing Transactions	0899		(
Financing Transactions Proceeds From Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Repayment of Temporary Loans Other Off Other		The state of the s	
Financing Transactions 110 Proceeds From Long Term Debt Issues 120 Principal Long Term Debt Repayment 131 Temporary Loans 131 Repayment of Temporary Loans 136 Other 137 Other 138 Other 139 Other 139 Cash Provided By / (Applied To) Financing Transactions	9905	Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions	(
Principal Long Term Debt Issues Principal Long Term Debt Repayment Temporary Loans Other O	910	Net Cash and Cash Equivalents, Before Financing Transactions	(
Principal Long Term Debt Repayment Temporary Loans Other Oth			
Temporary Loans Repayment of Temporary Loans Officer O	1010		
Repayment of Temporary Loans Other Other Other Other Cash Provided By / (Applied To) Financing Transactions	1020		
Other	1030		
Other	1031		
Oge Other Cash Provided By / (Applied To) Financing Transactions	1096		
Cash Provided By / (Applied To) Financing Transactions			
20 Cash and Cash Equivalents, End of Year	1033	Cash Provided by / (Applied 10) Pinancing Transactions	
	9920	Cash and Cash Equivalents, End of Year	0

Schedule 54

Asmt Code: 9999 **CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD** MAH Code: 99999

for the year ended December 31, 2027

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

		2027 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	0
		1
	Cash:	\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	0

Schedule 54 **CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

Asmt Code: 9999 MAH Code: 99999

* Municip	palities must choose either the direct or indirect method. If direct method	is chosen, please use Schedule 54A.	
CON	SOLIDATED STATEMENT OF CASH FLOW - INDI	RECT METHOD	2027 Actual 1
	Operating Transactions		\$
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10	2099)	0
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 Change In Deferred Revenue		
2040			
2096	Other		
2097	Other		
2098	Other		
2099		sh Provided By / (Applied To) Operating Transactions	0
0040	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 0699	Other	Cash Provided By / (Applied To) Capital Transactions	0
0099	Investing Transactions	Cash Provided by / (Applied 10) Capital Transactions	U
0810	Proceeds From Portfolio Investments		
0820	Portfolio Investments		
0898	Other		
0899		sh Provided By / (Applied To) Investing Transactions	0
0000	Financing Transactions	on Frontier by Applied Toy invocating 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	Cas	sh Provided By / (Applied To) Financing Transactions	0
4040	Increase in Ocah and Ocah Emiliate		
1210	Increase In Cash and Cash Equivalents		0
1220 9920	Cash and Cash Equivalents, Beginning of Year Cash and Cash Equivalents, End of Year		0
9920	Casil and Casil Equivalents, End of Teal		0
	Cook and Cook Equivalents Represented By		2027 Actual 1
1404	Cash and Cash Equivalents Represented By: Cash		\$
1401 1402	Casn Temporary Borrowings		
1402	Short Term Investments		
1404	Other .		
9940	Cash and Cash Equivalents, End of Year		0
			Ū
	Cash:		1 \$
1501	Unrestricted		Ψ
1501	Restricted		
1502	Unallocated		
9950	Cash and Cash Equivalents, End of Year		0
0000	Cuon and Cuon Equivalents, End of Todi		0

Schedule 54

Asmt Code: 9999 CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 99999 for the year ended December 31, 2027

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A. 2027 CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD Actual 1 \$ 1220 Cash and Cash Equivalents, Beginning of Year **Operating Transactions** 0 2010 Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099) 2020 Non-Cash Items Including Amortization 2021 Contributed (Donated) Tangible Capital Assets 2022 Change In Non-Cash Assets and Liabilities Revised - Content Subject to 2023 Accretion Expense 2030 Prepaid Expenses 2040 Change In Deferred Revenue Change 2096 Other 2097 Other 2098 Other Cash Provided By / (Applied To) Operating Transactions 2099 0 **Capital Transactions** 0610 Proceeds On Sale of Tangible Capital Assets 0620 Cash Used to Acquire Tangible Capital Assets 0630 Change In Construction-In-Progress 0698 Other Cash Provided By / (Applied To) Capital Transactions 0699 0 **Investing Transactions** 0810 Proceeds From Portfolio Investments 0820 Portfolio Investments 0898 Other Cash Provided By / (Applied To) Investing Transactions 0899 0 9905 Net Cash Provided By / (Applied To) Operating, Capital, and Investing Transactions 0 9910 Net Cash and Cash Equivalents, Before Financing Transactions 0 **Financing Transactions** 1010 Proceeds From Long Term Debt Issues 1020 Principal Long Term Debt Repayment 1030 **Temporary Loans** 1031 Repayment of Temporary Loans 1096 Other 1097 Other 1098 Other Cash Provided By / (Applied To) Financing Transactions 1099 0 9920 Cash and Cash Equivalents, End of Year 0 2027 Actual 1 Cash and Cash Equivalents Represented By: \$ 1401 **Temporary Borrowings** 1402 Short Term Investments 1403 1404 9940 Cash and Cash Equivalents, End of Year 0 1 Cash: \$ 1501 Unrestricted 1502 Restricted 1503 Unallocated 9950 Cash and Cash Equivalents, End of Year 0

Per Service Purpose:

Asmt Code: 99999 **MAH Code:** 99999

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

			Obligatory Reserve	Discretionary Reserve	
			Funds, Deferred Revenue	Funds	Reserves
			1	2	3 \$
0299	Balance, Beginning of Year		\$	\$	\$
0312	Contribution From Operations:				
	Development Charges Act				
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 6	61B 0299 03).	0		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC	C 61A 0299 18).	0		
0699		Subtotal Development Charges Act	0		
0810	Lot Levies				
0820	Subdivider Contributions				
0830 0834	Recreational Land (The Planning Act) Community Benefits Charges	rent Schedu			
0841	Investment Income				
0842	Interest Earned On Development Charges Receivable (SLC 61A	A 0299 18)	0		
0860	Gasoline Tax - Province				
0861	Building Code Act, 1992				
0862	Canada Community - Building Fund (Federal Gas Tax)				
0864	Building Canada Fund (BCF)				
0870 0895	Inter - Reserve Fund / Reserves Transfer Other				
0896	Other				
0897	Other				
0898	Other				
9940		TOTAL Revenues & Surplus	0	0	0
	Less: Utilization of Reserve Funds and Reserves (Transfers)				
1012	For Acquisition of Tangible Capital Asset				
1015	For Current Operations				
1025	Development Charges Earned to Tangible Capital Asset Acquisi	ition (SLC 61B 0299 08).	0		
1026	Development Charges Earned to Operations (SLC 61B 0299 07)		0		
1027	Monies Borrowed From Development Charges Reserve Fund (S		0		
1032 1035	Recreational Land (the Planning Act) Earned to Tangible Capital Recreational Land (the Planning Act) Earned to Operations	Asset Acquisition			
1035	Community Benefits Charges				
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Ope	erations)			
1045	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Cap	pital)			
1070	Inter - Reserve Fund / Reserves Transfer				
0910	Less: Utilization (Deferred Revenue Recognized)		0	0	0
2099	Balance, End of Year		0	0	0
			Obligatory Reserve	Discretionary Reserve	
			Funds, Deferred Revenue	Funds	Reserves
	Totals in Line 2099 are Analysed as Follows:		1	2	3
			\$	\$	\$
5010	Working Funds				
5020	Contingencies				
5030	Asset Replacement Funds For: Sewer & Water Sewer				
5040	Water				
5050	Replacement of Equipment				
5060	Sick Leave				
5070	Insurance				
5080	Workplace Safety and Insurance Board (WSIB)				
5090	Post-Employment Benefits				
5091 5630	Tax Rate Stabilization				
5630 5660	Lot Levies Parking Revenues				
5670	Debenture Repayment				
5680	Exchange Rate Stabilization				

Asmt Code: 9999 **MAH Code:** 99999

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

5205	General Government				
5210	Protection Services				
E04E	Transportation Services:				
5215	Roadways Winter Control				
5216					
5220 5221	Transit Parking				
5222	Street Lighting				
5223	Air Transportation				
3223	Environmental Services:				
5225	Wastewater System				
5230	Storm Water System				
5235	Waterworks System				
5240	Solid Waste Collection				
5245	Solid Waste Disposal				
5246	Waste Diversion				
5250	Health Services				
5255	Social and Family Services				
5260	Housing and Homelessness Services				
	Recreation and Cultural Services:				
5265	Parks				
5266	Recreation Programs				
5271	Recreation Facilities - Golf Course, Marina, Ski Hill				
5274	Recreation Facilities - All Other				
5275	Libraries				
5276	Museums				
5277	Cultural Services				
5280	Planning and Development				
5290	Other				
	Obligatory Deferred Revenue:				
5635	Development Charges Cash Collected (SLC 61B 0299 28)		0		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)		0		
5640	Subdivider Contributions				
5650	Recreational Land (The Planning Act)				
5655	Community Benefits Charges				
5661	Building Code Act, 1992				
5690	Gasoline Tax - Province				
5691	Canada Community-Building Fund (Federal Gas Tax)				
5693	Building Canada Fund (BCF)				
5695 5696	Other Other				
5697	Other				
5698	Other				
5699	Other				
9930		TOTAL	0	0	0

Asmt Code: 99999 MAH Code: 99999

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2027

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

Special Account

Non-Residential (Standard Rate)
 Residential (Standard Rate)
 Residential (Alternative Rate)

5804 Other

C: Community Benefit Charges

Special Account

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

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

Development Charges

6001 Highways (Roads and Structures)

Wastewater Services, Including Sewers and Treatment Services
 Water Supply Services, Including Distribution and Treatment

Parkland

6004 Parkland Special Account

Community Benefits Charges

6005 Community Benefits Charges Special Account

Amount of Land	Value of Land
1	2
#	\$

Value of In Kind
Contributions
1
\$

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

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

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

Asmt Code: 9999 MAH Code: 99999

Schedule 60A

DEFERRED REVENUE: OBLIGATORY RESERVE FUND

for the year ended December 31, 2027

		Obligatory Reserve Funds Opening Balance January 1, 2027	Contributions / Government Transfers	Investment Income	Recognized Revenue for Operations	Recognized Revenue for Capital Acquisitions	Other	Obligatory Reserve Funds at Year End December 31, 2027
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
	Development Charges Act							
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).							0
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).							0
0699	Subtotal Development Charges Act	0	0	0	0	0	0	0
				1				
0820	Subdivider Contributions							0
0830	Recreational Land (The Planning Act) Community Benefits Charges Casalina Tax. Province	12-1-0-12	4	Hara				0
0834 0860	Community Benefits Charges Gasoline Tax - Province	1-1-5-1-1		H04-C-0				0
0861				-				0
0862	Building Code Act, 1992 Canada Community - Building Fund (Federal Gas Tax)							0
0864	Building Canada Fund (BCF)	20120						0
0895	Building Canada Fund (BCF) Other	1-6-1-1-3						0
0896	Other							0
0897	Other							0
0898	Other							0
9940	TOTAL Revenues & Surplus	0	0	0	0	0	0	0

Amount of Land

Value of In Kind

Contributions

Spend / Allocate

Opening Balance

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

Special Account

5801 Non-Residential (Standard Rate) Residential (Standard Rate)

5802 5803 Residential (Alternative Rate)

5804 Other

C: Community Benefit Charges

Special Account

In Kind Contributions (Reported In Year Building Permit Issued)

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

Development Charges

6001 Highways (Roads and Structures)

6002 Wastewater Services, Including Sewers and Treatment Services 6003

Water Supply Services, Including Distribution and Treatment

Parkland

6004

Spend / Allocate Opening Balance %

Spend / Allocate Opening Balance %

Parkland Special Account

Community Benefits Charges

Schedule 60B

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2027

Asmt Code: 9999

MAH Code: 99999

5630

5660

5670

5680

Lot Levies

Parking Revenues

Debenture Repayment

Exchange Rate Stabilization

		Discretionary Reserve Funds	Reserves
	Pariced - Content Culticat	2	3
	Revised - Content Subject	C 2 g	\$ \$
0299	Palance Paginning of Voar	Ψ	Ψ
0200	Concerning of Teal		
	Add: Contributions to Reserves / Reserve Funds		
0312	Contribution From Operations:		
0810	Lot Levies		
0841	Investment Income		
0870	Inter - Reserve Fund / Reserves Transfer		
	Subtotal Contributions to Reserves / Reserve Funds	0	0
	Less: Utilization of Reserve Funds and Reserves (Transfers)		
1012	For Acquisition of Tangible Capital Asset		
1015	For Current Operations		
1070	Inter - Reserve Fund / Reserves Transfer		
0910	Subtotal Utilization of Reserve Funds / Reserves (Transfers)	0	0
	· · · · · · · · · · · · · · · · · · ·		
2099	Balance, End of Year	0	0
		Discretionary Reserve	Reserves
		Funds	i Nesei ves
	Totals in Line 2099 are Analysed as Follows:	2	3
		\$	\$
5010	Working Funds		
5020	Contingencies		
	Asset Replacement Funds For: Sewer & Water		
5030	Sewer		
5040	Water		
5050	Replacement of Equipment		
5060	Sick Leave		
5070	Insurance		
5080	Workplace Safety and Insurance Board (WSIB)		
5090	Post-Employment Benefits		
5001	Tay Rate Stabilization		

Schedule 60B

Asmt Code: 9999 MAH Code: 99999

CONTINUITY OF RESERVES AND RESERVE FUNDS

	Per Service Purpose:	
5205	General Government	
5210	Protection Services	
	Transportation Services:	
5215	Roadways	
5216	Winter Control	
5220	Transit	
5221	Parking	
5222	Street Lighting	
5223	Air Transportation	
	Environmental Services:	
5225	Wastewater System	
5230	Storm Water System	
5235	Waterworks System	
5240	Solid Waste Collection	
5245	Solid Waste Disposal	
5246	Waste Diversion	
5250	Health Services	
5255	Social and Family Services	
5260	Housing and Homelessness Services	
	Recreation and Cultural Services:	
5265	Parks	
5266	Recreation Programs	
5271	Recreation Facilities - Golf Course, Marina, Ski Hill	
5274	Recreation Facilities - All Other	
5275	Libraries	
5276	Museums	
5277	Cultural Services	
5280	Planning and Development	
5290	Other	

0

Schedule 70

FIR2027: Municipality

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Asmt Code: 9999

MAH C	ode: 99999	for the year en	ded December 31, 2027
Ass	sets		
	ncial Assets		1
0299	Cash and Cash Equivalents.		\$
	Accounts Receivable		
0410 0420	Canada Ontario	d Composer Culoisock to	
0420	Upper-Tier 12/15	d - Content Subject to	
0440	Other Municipalities	-	
0450 0490	School Boards Other Receivables	Change	
0499	Other receivables	Subtotal	0
2212	Taxes Receivable		
0610 0620	Current Year's Levies Previous Year's Levies		
0630			
0640	Penalties and Interest		
0690 0699	Less: Allowance For Uncollectables	Subtotal	0
0033	Investments *	Subiolai	0
0817	Portfolio Investments		
0818	Derivatives	To Wales Oaks many	
0819 0820	Financial Assets, Designated to the Fa Government Business Enterprises	ir Value Category	
0828	Other		
0829		Subtotal	0
	Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01).		0
	School Boards (SLC 74 0620 01).		0
0863 0864	Retirement Funds (SLC 74 0899 01). Sinking Funds (SLC 74 1099 01).		0
0865	Individuals		U
0868	Other		
0845		Subtotal	0
	Other Financial Assets		
0830	Inventories Held For Resale		
0831	Land Held For Resale		
0835 0840			
0850			
	Development Charges Installments Re	ceivable (SLC 60 5636 01)	0
0890 0891	Other Other		
0891 0898	Otilei	Subtotal	0
1099		Subtotal Financial Assets	0
Non-	Financial Assets		

6210	Tangible Capital Assets (SLC 5	i1 9921 11).		0
6250	Inventories of Supplies			
6260	Prepaid Expenses			
6261	Intangible Assets			
6262	Other			
6299			Subtotal Non-Financial Assets	0

9930 **Total Assets**

Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Asmt Code: 9999 MAH Code: 99999

for the year ended December 31, 2027

Liabilities

Financi	liabi	1:4:
	12 M	ппас

			1
	Temporary Loans		\$
2010	Operating Purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		Subtotal	0
	Accounts Payable and Accrued Liabilities		
2210	Canada		
2220	Ontario		
2230	Upper-tier		
2240	Other Municipalities		
2250	School Boards		
2260	Interest On Debt		
2270	Trade Accounts Payable		
2271	Derivatives		
2272	Financial Liabilities, Designated to the Fair Value Category		
2290	Other		
2299		Subtotal	0
2301	Estimated Tax Liabilities (PS3510)		
	Deferred Revenue		
2410	Obligatory Reserve Funds (SLC 60 2099 01)		0
2411	Prepaid Property Taxes		
2490	Other		
2499		Subtotal	0
	Debt		
2610	Debt Issued		
2620	Debt Payable to Others		
2630	Lease Purchase Agreements (Tangible Capital Leases)		
2635	Public-Private Partnership Obligation (Financial Liability Model)	1	
2640	Other		
2650	Other		
2660	Less: Debt Issued On Behalf of Government Business Enterprise	Subtatal	0
2699		Subtotal	0
	Post Employment Benefits		
2810	Accumulated Sick Leave		
	Accrued Vacation Pay		
	Accrued Pensions Payable		
2840			
2898			
2899		Subtotal	0
	Liability For Contaminated Sites		
2910	Remediation Costs of Contaminated Sites		
	Liability For Asset Retirement Obligations		
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)		0
3099		Subtotal Financial Liabilities	0

Schedule 70

Asmt Code: 9999 MAH Code: 99999

CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2027

Non	Financial Liabilities		
NON-	Financial Liabilities		1
			\$
	Public-Private Partnership Obligations (User Pay Model)		
3120	Other Performance Obligations	1	
3130	Other		
3140 3199	Other	Subtotal Non-Financial Liabilities	0
3133		Subtotal Non-Financial Liabilities	0
9940		TOTAL Liabilities	0
9945		TOTAL Net Assets (Net Liabilities)	0
	Analysis of Total Net Assets (Net Liabilities)		1
			\$
6410	Equity in Tangible Capital Assets		
6411	Investment in Intangible Assets		
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		0
6430	General Surplus (Deficit)		
6431	Unexpended Capital Financing		
6432	Remeasurement Gains (Losses) (SLC 71 9910 01)		0
	Local Boards		
5030	Transit Operations		
	Water Operations		
	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	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		0
	Unfunded Employee Benefits		
6603	Unfunded Remediation Costs of Contaminated Sites		
6604 6610	Unfunded Asset Retirement Obligation Costs Other	1	
6620	Other		
6630	Other		
6640	Other		
6699		Total Other	0
9971		TOTAL Net Assets (Net Liabilities)	0
	Net Assets (Net Liabilities) Components:		
9980	Accumulated Surplus (Deficit)/SLC 74 000F 04)		0
9981	Accumulated Surplus (Deficit)(SLC 71 9905 01) Accumulated Remeasurement Gains (Losses)(SLC 9910 01)		0
9983	Accumulated Other (SLC 71 1899 01)		0
3303	Accumulated Other (OLO 11 1000 01)		0
9982		TOTAL Net Assets (Net Liabilities)	0
		,	

0

for the year ended December 31, 2027

FIR2027: Municipality

Schedule 71

Asmt Code: 9999 MAH Code: 99999

9910

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

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

Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)

Schedule 71

Asmt Code: 9999 MAH Code: 99999

CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS (NET DEBT)

for the year ended December 31, 2027

CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS (NET DEBT)

Conti	nuity of Accumulated Surplus (Deficit)	1 \$
0210	Annual Surplus (Deficit) (SLC 10 2099 01)	0
0220	Accumulated Surplus (Deficit) Opening Balance	
0230	Prior Period Adjustments	
0240	Restated Accumulated Surplus (Deficit), Opening Balance, Revised	0
9905	Accumulated Surplus (Deficit) Closing Balance (SLC 10 2099 01 + SLC 71 0240 01)	0
Jnreal	ized Gains (Losses) Attributable to:	
0410	Foreign Exchange Revised - Content Subject to	
0420	Derivatives	
0430	Portfolio Investments	
0440	Other Financial Instruments, Designated to Fair Value Category	
0499	Subtotal	0
Realize	ed (Gains) Losses, Reclassified to the Statement of Operations	
0610	Foreign Exchange	
0620	Derivatives	
0630	Portfolio Investments	
0640	Other Financial Instruments, Designated to Fair Value Category	
0699	Subtotal	0
1099	Other Comprehensive Income (Loss), Government Business Enterprises	
1299	Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 71 0699 01 + SLC 71 1099 01)	0
1410	Accumulated Remeasurement Gains (Losses), Opening Balance	
1420	Prior Period Adjustments	
1430	Restated Accumulated Remeasurement Gains (Losses), Opening Balance, Revised	0
9910	Accumulated Remeasurement Gains (Losses), Closing Balance (SLC 10 0299 01 + SLC 71 1299 01)	0
Continuity of Accumulated Other		
Jnreal	ized Gains (Losses) Attributable to:	
Other R	Revenue and Expenses Recognized Directly in Net Assets:	
1610	That Will be Permanently Excluded From the Surplus or Deficit	
1620	That Will be Reclassified to a Future Surplus or Deficit	
1630	Less: Other Revenue and Expense Reclassified to Deficit	
1699	Net Change in Accumulated Other	0
1810	Accumulated Other, Opening Balance	
1820	Prior Period Adjustments	
1830	Restated Accumulated Other, Opening Balance, Revised	0
1899	Accumulated Other, Closing Balance	0
9920	TOTAL Net Assets (Net Debt)	0