

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.

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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.

FIR2027: Municipality

Asmt Code: 9999
MAH Code: 99999

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2027

1897	Other			
1898	Other			
1899			Subtotal	0
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)			
1886	Transient Accommodation Tax (Municipal Accommodation Tax)			
1888	Vacant Home Tax			
1905	Increase (Decrease) in Government Business Enterprise Equity			
9910			TOTAL Revenues	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		1 \$
6010	Government Business Enterprise Equity, Beginning of the Year		
6020	PLUS: Net Income for Government Business Enterprise for Year		
6030	PLUS: Other Comprehensive Income for Year (SLC 76 0840 20)		0
6060	PLUS:		
6065	LESS: Dividends Paid		
6090	Government Business Enterprise Equity, End of Year		0

	Total of line 0899 includes:		
	Provincial Gas Tax Funding		1 \$
4018	Provincial Gas Tax for Transit Operating Expenses		
4019	Provincial Gas Tax for Transit Capital Expenses		
4020	Provincial Gas Tax Recognized in the Year		0

	Total of Line 0899 Includes:		
	Canada Community - Building Fund - (Federal Gas Tax)		1 \$
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building		
4099	Canada Community - Building Fund for Capital Expenses		
4299	Canada Community - Building Fund Recognized in the Year		0

FIR2027: Municipality**Schedule 53**

Asmt Code: 9999

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 99999

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

for the year ended December 31, 2027

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

1010 Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)

1

\$

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

1099**Subtotal**

0

1210 Change in Supplies Inventories

1220 Change in Prepaid Expenses

1230 Other

1299**Subtotal**

0

1301 Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)

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

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

1

\$

Long Term Liabilities Incurred

0205 Canada Mortgage and Housing Corporation (CMHC)

0210 Ontario Financing Authority

0215 Commercial Area Improvement Program

0220 Other Ontario Housing Programs

0235 Serial Debentures

0240 Sinking Fund Debentures

0245 Long Term Bank Loans

0250 Long Term Reserve Fund Loans

0255 Lease Purchase Agreements (Tangible Capital Leases)

0260 Construction Financing Debentures

0265 Infrastructure Ontario

0297 Other

0298 Other

0299**Subtotal**

0

Financing From Dedicated Revenue

0405 Municipal Property Tax by Levy

0406 Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)

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 Benefits 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

0

0

0

0

0

FIR2027: Municipality**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**

for the year ended December 31, 2027

0498	Other		
0501			
	Government Transfers	Subtotal	0
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

FIR2027: Municipality

Schedule 53

Asmt Code: 9999

FUNDING SOURCES FOR TANGIBLE CAPITAL ASSETS

MAH Code: 99999

for the year ended December 31, 2027

FUNDING SOURCES FOR TANGIBLE CAPITAL ASSETS

				1
				\$
Long Term Liabilities Incurred				
0205	Canada Mortgage and Housing Corporation (CMHC)			
0210	Ontario Financing Authority			
0215	Commercial Area Improvement Program			
0220	Other Ontario Housing Programs			
0235	Serial Debentures			
0240	Sinking Fund Debentures			
0245	Long Term Bank Loans			
0250	Long Term Reserve Fund Loans			
0255	Lease Purchase Agreements (Tangible Capital Leases)			
0260	Construction Financing Debentures			
0265	Infrastructure Ontario			
0297	Other			
0298	Other			
0299			Subtotal	0
Financing From Dedicated Revenue				
0405	Municipal Property Tax by Levy			
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)			0
0410	Municipal User Fees & Service Charges			
0415	Development Charges (SLC 61 0299 08)			0
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)			0
0417	Community Benefits Charges (SLC 60 1036 01)			0
0419	Donations			
0420	Other			
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			
0499	Other			
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	Unfunded Capital			0

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 54
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.***CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2027 Actual 1 \$
Operating Transactions		
Cash Received From		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other	
0299		Subtotal
		0
Cash Paid For		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
0499		Subtotal
		0
2099	Cash Provided By / (Applied To) Operating Transactions	0
Capital Transactions		
0610	Proceeds on Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	
0630	Change in Construction-in-progress	
0698	Other	
0699	Cash Provided By / (Applied To) Capital Transactions	0
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other	
0899	Cash Provided By / (Applied To) Investing Transactions	0
Financing Transactions		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other	
1097	Other	
1098	Other	
1099	Cash Provided By / (Applied To) Financing Transactions	0
1210	Increase in Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	
9920	Cash and Cash Qquivalents, End of Year	0

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 54

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.

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	

2027 Actual 1 \$
0

Cash:

1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	

1 \$
0

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2027

Schedule 54

* 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
1
\$

1220 Cash and Cash Equivalents, Beginning of Year

Operating Transactions

Cash Received From

0210 Taxes
0220 Transfers
0230 User Fees
0240 Fees, Permits, Licenses and Fines
0250 Enterprises.
0260 Investments
0298 Other

Subtotal 0

Cash Paid For

0410 Salaries, Wages and Employment Contracts and Benefits
0420 Material and Supplies
0430 Contracted Services
0440 Financing Charges
0450 External Transfers
0498 Other

Subtotal 0

2099 Cash Provided By / (Applied To) Operating Transactions 0

Capital Transactions

0610 Proceeds on Sale of Tangible Capital Assets
0620 Cash Used to Acquire Tangible Capital Assets
0630 Change in Construction-in-progress
0698 Other

Cash Provided By / (Applied To) Capital Transactions 0

Investing Transactions

0810 Proceeds From Portfolio Investments
0820 Portfolio Investments
0898 Other

Cash Provided By / (Applied To) Investing Transactions 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 0

9920 Cash and Cash Equivalents, End of Year 0

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

		2027 Actual 1 \$
		0
		1 \$
		0

Cash and Cash Equivalents Represented By:

1401Cash

1402Temporary Borrowings

1403Short Term Investments

1404Other

9940Cash and Cash Equivalents, End of Year

Cash:

1501Unrestricted

1502Restricted

1503Unallocated

9950Cash and Cash Equivalents, End of Year

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 54
CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD
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.***CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD****Operating Transactions**

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	
2023	Accretion Expense	
2030	Prepaid Expenses	
2040	Change In Deferred Revenue	
2096	Other	
2097	Other	
2098	Other	
2099	Cash Provided By / (Applied To) Operating Transactions	0

Capital Transactions

0610	Proceeds On Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	
0630	Change In Construction-In-Progress	
0698	Other	
0699	Cash Provided By / (Applied To) Capital Transactions	0

Investing Transactions

0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other	
0899	Cash Provided By / (Applied To) Investing Transactions	0

Financing Transactions

1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other	
1097	Other	
1098	Other	
1099	Cash Provided By / (Applied To) Financing Transactions	0

1210	Increase In Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	
9920	Cash and Cash Equivalents, End of Year	0

2027
Actual
1
\$

0

Current Schedule

Cash Provided By / (Applied To) Operating Transactions

0

Cash Provided By / (Applied To) Capital Transactions

0

Cash Provided By / (Applied To) Investing Transactions

0

Cash Provided By / (Applied To) Financing Transactions

0

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

Cash:

1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	0

2027
Actual
1
\$

0

1
\$

0

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

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

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.***CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD****1220 Cash and Cash Equivalents, Beginning of Year**2027
Actual
1
\$**Operating Transactions**

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

2023 Accretion Expense

2030 Prepaid Expenses

2040 Change In Deferred Revenue

2096 Other

2097 Other

2098 Other

2099**Cash Provided By / (Applied To) Operating Transactions**

0

Capital Transactions

0610 Proceeds On Sale of Tangible Capital Assets

0620 Cash Used to Acquire Tangible Capital Assets

0630 Change In Construction-In-Progress

0698 Other

0699**Cash Provided By / (Applied To) Capital Transactions**

0

Investing Transactions

0810 Proceeds From Portfolio Investments

0820 Portfolio Investments

0898 Other

0899**Cash Provided By / (Applied To) Investing Transactions**

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

1099**Cash Provided By / (Applied To) Financing Transactions**

0

9920 Cash and Cash Equivalents, End of Year

0

Cash and Cash Equivalents Represented By:

1401 Cash

1402 Temporary Borrowings

1403 Short Term Investments

1404 Other

9940 Cash and Cash Equivalents, End of Year2027
Actual
1
\$

0

Cash:

1501 Unrestricted

1502 Restricted

1503 Unallocated

9950 Cash and Cash Equivalents, End of Year1
\$

0

	Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve 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 61B 0299 03).	0		
0616 Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	0		
0699 Subtotal Development Charges Act	0		
0810 Lot Levies			
0820 Subdivider Contributions			
0830 Recreational Land (The Planning Act)			
0834 Community Benefits Charges			
0841 Investment Income			
0842 Interest Earned On Development Charges Receivable (SLC 61A 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 Inter - Reserve Fund / Reserves Transfer			
0895 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 Acquisition (SLC 61B 0299 08).	0		
1026 Development Charges Earned to Operations (SLC 61B 0299 07).	0		
1027 Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).	0		
1032 Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition			
1035 Recreational Land (the Planning Act) Earned to Operations			
1036 Community Benefits Charges			
1042 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)			
1045 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)			
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (Deferred Revenue Recognized)	0	0	0
2099 Balance, End of Year	0	0	0
Totals in Line 2099 are Analysed as Follows:			
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			
5091 Tax Rate Stabilization			
5630 Lot Levies			
5660 Parking Revenues			
5670 Debenture Repayment			
5680 Exchange Rate Stabilization			

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			
	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	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930		TOTAL	0	00

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

Special Account

5801	Non-Residential (Standard Rate)
5802	Residential (Standard Rate)
5803	Residential (Alternative Rate)
5804	Other

Amount of Land	Value of Land
1	2
#	\$

C: Community Benefit Charges

Special Account

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

Value of In Kind Contributions
1
\$

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

Development Charges

6001	Highways (Roads and Structures)
6002	Wastewater Services, Including Sewers and Treatment Services
6003	Water Supply Services, Including Distribution and Treatment

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

Parkland

6004	Parkland Special Account
------	--------------------------

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

Community Benefits Charges

6005	Community Benefits Charges Special Account
------	--

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

FIR2027: Municipality

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
0820	Subdivider Contributions							0
0830	Recreational Land (The Planning Act)							0
0834	Community Benefits Charges							0
0860	Gasoline Tax - Province							0
0861	Building Code Act, 1992							0
0862	Canada Community - Building Fund (Federal Gas Tax)							0
0864	Building Canada Fund (BCF)							0
0895	Other							0
0896	Other							0
0897	Other							0
0898	Other							0
9940	TOTAL Revenues & Surplus	0	0	0	0	0	0	0

Municipal Development-Related Charges

B: Parkland Special Account		Amount of Land
Parkland provided in the year		1
Special Account		#
5801	Non-Residential (Standard Rate)	
5802	Residential (Standard Rate)	
5803	Residential (Alternative Rate)	
5804	Other	
C: Community Benefit Charges		Value of In Kind Contributions
Special Account		1
5901 In Kind Contributions (Reported In Year Building Permit Issued)		\$
D: Spending or Allocation of Opening Obligatory Reserve Fund Balances		Spend / Allocate Opening Balance
Development Charges		1
6001 Highways (Roads and Structures)		%
6002 Wastewater Services, Including Sewers and Treatment Services		
6003 Water Supply Services, Including Distribution and Treatment		
Parkland		Spend / Allocate Opening Balance
6004 Parkland Special Account		1
		%
Community Benefits Charges		Spend / Allocate Opening Balance
6005 Community Benefits Charges Special Account		1
		%

Schedule 60B

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2027

Revised - Content Subject to Change

Discretionary Reserve Funds	Reserves
2	3
\$	\$

0299 Balance, Beginning of Year

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
---	---

Totals in Line 2099 are Analysed as Follows:

Discretionary Reserve Funds	Reserves
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

5091 Tax Rate Stabilization

5630 Lot Levies

5660 Parking Revenues

5670 Debenture Repayment

5680 Exchange Rate Stabilization

[illegible]

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		

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 70**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

for the year ended December 31, 2027

Assets**Financial Assets**

1

\$

0299 Cash and Cash Equivalents.**Accounts Receivable**

0410 Canada

0420 Ontario

0430 Upper-Tier

0440 Other Municipalities

0450 School Boards

0490 Other Receivables

0499**Subtotal**

0

Taxes Receivable

0610 Current Year's Levies

0620 Previous Year's Levies

0630 Prior Year's Levies

0640 Penalties and Interest

0690 Less: Allowance For Uncollectables

0699**Subtotal**

0

Investments *

0817 Portfolio Investments

0818 Derivatives

0819 Financial Assets, Designated to the Fair Value Category

0820 Government Business Enterprises

0828 Other

0829**Subtotal**

0

Debt Recoverable from Others

0861 Municipalities (SLC 74 0630 01).

0862 School Boards (SLC 74 0620 01).

0863 Retirement Funds (SLC 74 0899 01).

0864 Sinking Funds (SLC 74 1099 01).

0865 Individuals

0868 Other

0845**Subtotal**

0

Other Financial Assets

0830 Inventories Held For Resale

0831 Land Held For Resale

0835 Notes Receivable

0840 Mortgages Receivable

0850 Deferred Taxes Receivable

0852 Development Charges Installments Receivable (SLC 60 5636 01)

0890 Other

0891 Other

0898**Subtotal**

0

1099**Subtotal Financial Assets**

0

Non-Financial Assets

1

\$

6210 Tangible Capital Assets (SLC 51 9921 11).

6250 Inventories of Supplies

6260 Prepaid Expenses

6261 Intangible Assets

6262 Other

6299

Subtotal Non-Financial Assets

0

9930

Total Assets

0

FIR2027: Municipality**Schedule 70**

Asmt Code: 9999

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 99999

for the year ended December 31, 2027

Liabilities**Financial Liabilities**

		1
		\$
Temporary Loans		
2010 Operating Purposes		
Tangible Capital Assets:		
2020 Canada		
2030 Ontario		
2040 Other		
2099	Subtotal	0
Accounts Payable and Accrued Liabilities		
2210 Canada		
2220 Ontario		
2230 Upper-tier		
2240 Other Municipalities		
2250 School Boards		
2260 Interest On Debt		
2270 Trade Accounts Payable		
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)		
2640 Other		
2650 Other		
2660 Less: Debt Issued On Behalf of Government Business Enterprise		
2699	Subtotal	0
Post Employment Benefits		
2810 Accumulated Sick Leave		
2820 Accrued Vacation Pay		
2830 Accrued Pensions Payable		
2840 Accrued Workplace Safety and Insurance Board Claims (Wsib)		
2898 Other		
2899	Subtotal	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

FIR2027: Municipality**Schedule 70**

Asmt Code: 9999

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 99999

for the year ended December 31, 2027

Non-Financial Liabilities

3110 Public-Private Partnership Obligations (User Pay Model)

3120 Other Performance Obligations

3130 Other

3140 Other

3199

Subtotal Non-Financial Liabilities

9940

TOTAL Liabilities

9945

TOTAL Net Assets (Net Liabilities)

1

\$

0

0

0

Analysis of Total Net Assets (Net Liabilities)

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)

6430 General Surplus (Deficit)

6431 Unexpended Capital Financing

6432 Remeasurement Gains (Losses) (SLC 71 9910 01)

1

\$

0

0

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

6603 Unfunded Remediation Costs of Contaminated Sites

6604 Unfunded Asset Retirement Obligation Costs

6610 Other

6620 Other

6630 Other

6640 Other

6699

Total Other

9971

TOTAL Net Assets (Net Liabilities)**Net Assets (Net Liabilities) Components:**

9980 Accumulated Surplus (Deficit)(SLC 71 9905 01)

9981 Accumulated Remeasurement Gains (Losses)(SLC 9910 01)

9983 Accumulated Other (SLC 71 1899 01)

9982

TOTAL Net Assets (Net Liabilities)

0

0

0

0

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2027

0299 Accumulated Remeasurement Gains (Losses), Beginning of The Year

1
\$

Unrealized Gains (Losses) Attributable to:

- 0410 Foreign Exchange
- 0420 Derivatives
- 0430 Portfolio Investments
- 0440 Other Financial Instruments, Designated to Fair Value Category
- 0499

Current Schedule

Subtotal0

Realized (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

Subtotal0

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

9910 Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)

0

CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS (NET DEBT)

Continuity 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

Unrealized Gains (Losses) Attributable to:

0410	Foreign Exchange	
0420	Derivatives	
0430	Portfolio Investments	
0440	Other Financial Instruments, Designated to Fair Value Category	
0499		Subtotal 0

Realized (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

Unrealized Gains (Losses) Attributable to:

Other 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