

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

STATEMENT OF OPERATIONS: REVENUE

Own Purposes Revenue	
1	
\$	
	0
	0
Subtotal	0

Property Taxation

- 0299 Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)
- 0499 Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)

9940

Subtotal

0510 Estimated Tax Revenue

Government Transfers - Unconditional Grants

- 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)
- 0629 Provincial COVID-19 Recovery Funding
- 0695 Other
- 0696 Other
- 0697 Other
- 0698 Other

0699

Subtotal

Government Transfers - Conditional Grants

- 0810 Ontario Conditional Grants (SLC 12 9910 01)
- 0815 Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)
- 0820 Canada Conditional Grants (SLC 12 9910 02)
- 0825 Canada Grants for Tangible Capital Assets (SLC 12 9910 06)
- 0830 Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)

0899

Subtotal

1098 **Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)**

1099 **Revenue From Other Municipalities (SLC 12 9910 03)**

1299 **Total User Fees and Service Charges (SLC 12 9910 04)**

Licences, Permits, Rents, etc.

- 1410 Trailer Revenue and Permits
- 1420 Licences and Permits
- 1421 Building Permits
- 1430 Rents, Concessions and Franchises
- 1431 Royalties
- 1432 Green Energy
- 1498 Other

1499

Subtotal

Fines and penalties

- 1605 Provincial Offences Act (POA) Municipality which administers POA only
- 1610 Other Fines
- 1620 Penalties and Interest on Taxes
- 1698 Other

1699

Subtotal

Other revenue

- 1805 Investment Income
- 1806 Interest Earned on Reserves and Reserve Funds
- 1811 Gain (Loss) on Sale of Land & Capital Assets
- 1812 Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)
- 1813 Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)
- 1815 Deferred Revenue Earned (Community Benefits Charges) (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 (i.e., Dividends, etc.)
- 1870 Gaming and Casino Revenues
- 1890 Other
- 1891 Other
- 1892 Other
- 1893 Other
- 1894 Other

Revised - Content Subject to Change

FIR2027: Municipality

Schedule 10

Asmt Code: 9999

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 99999

for the year ended December 31, 2027

1895	Other			
1896	Other			
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:				1
Provincial Gas Tax Funding				\$
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:				1
Canada Community - Building Fund - (Federal Gas Tax)				\$
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)

		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	
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

Current Schedule

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)	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	

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

0496	Other			
0497	Other			
0498	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	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

Revised - Content Subject to Change

		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 <input style="width: 150px; height: 15px;" type="text"/>	
0298	Other <input style="width: 150px; height: 15px;" type="text"/>	
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 <input style="width: 150px; height: 15px;" type="text"/>	
0446	Proceeds From the Sale of Tangible Capital Assets, etc.	
0447	Investment Income	
0448	Prepaid Special Charges	
0495	Other <input style="width: 150px; height: 15px;" type="text"/>	
0496	Other <input style="width: 150px; height: 15px;" type="text"/>	
0497	Other <input style="width: 150px; height: 15px;" type="text"/>	
0498	Other <input style="width: 150px; height: 15px;" type="text"/>	
0499	Other <input style="width: 150px; height: 15px;" type="text"/>	
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 <input type="text"/>	
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 <input type="text"/>	
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 <input type="text"/>	
0699		Cash Provided By / (Applied To) Capital Transactions
		0
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other <input type="text"/>	
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 <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
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	0
9920	Cash and Cash Qquivalents, End of Year	0

Current Schedule

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.

		2027 Actual
Cash and Cash Equivalents Represented By:		
1401	Cash	1 \$
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	Cash and Cash Equivalents, End of Year	0
Cash:		
1501	Unrestricted	1 \$
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, 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.

		2027 Actual
Cash and Cash Equivalents Represented By:		1
1401	Cash	\$
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	Cash and Cash Equivalents, End of Year	0
Cash:		1
1501	Unrestricted	\$
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	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

2027 Actual 1 \$

1220 Cash and Cash Equivalents, Beginning of Year

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	

Revised - Content Subject to Change

Cash Provided By / (Applied To) Operating Transactions

0
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

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

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

- 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

Development Charges Act

0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	
0699	Subtotal Development Charges Act	

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

Revised - Content Subject to Change

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
\$	\$	\$	\$	\$	\$	\$
						0
						0
0	0	0	0	0	0	0
						0
						0
						0
						0
						0
						0
						0
						0
0	0	0	0	0	0	0

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
1
#

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
1
%

Parkland

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

Spend / Allocate Opening Balance
1
%

Community Benefits Charges

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

Spend / Allocate Opening Balance
1
%

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 60B

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2027

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 <input type="text"/>		

FIR2027: Municipality

Schedule 70

Asmt Code: 9999

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 99999

for the year ended December 31, 2027

Assets

Financial Assets

0299 Cash and Cash Equivalents.

1
\$

Accounts Receivable

- 0410 Canada
- 0420 Ontario
- 0430 Upper-Tier
- 0440 Other Municipalities
- 0450 School Boards
- 0490 Other Receivables

Revised - Content Subject to Change

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

Subtotal 0

Investments *

- 0817 Portfolio Investments
- 0818 Derivatives
- 0819 Financial Assets, Designated to the Fair Value Category
- 0820 Government Business Enterprises
- 0828 Other

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

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

Subtotal 0

1099 Subtotal Financial Assets 0

Non-Financial Assets

- 6210 Tangible Capital Assets (SLC 51 9921 11).
- 6250 Inventories of Supplies
- 6260 Prepaid Expenses
- 6261 Intangible Assets
- 6262 Other
- 6299

1
\$

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

		1
		\$
3110	Public-Private Partnership Obligations (User Pay Model)	
3120	Other Performance Obligations	
3130	Other	
3140	Other	
3199		
	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	
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	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
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	0
9971	TOTAL Net Assets (Net Liabilities)	0

Net Assets (Net Liabilities) Components:

9980	Accumulated Surplus (Deficit)(SLC 71 9905 01)	0
9981	Accumulated Remeasurement Gains (Losses)(SLC 9910 01)	0
9983	Accumulated Other (SLC 71 1899 01)	0
9982	TOTAL Net Assets (Net Liabilities)	0

FIR2027: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 71

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)

Continuity of Accumulated Surplus (Deficit)

- 0210 Annual Surplus (Deficit) (SLC 10 2099 01)
- 0220 Accumulated Surplus (Deficit) Opening Balance
- 0230 Prior Period Adjustments
- 0240 Restated Accumulated Surplus (Deficit), Opening Balance, Revised
- 9905 Accumulated Surplus (Deficit) Closing Balance (SLC 10 2099 01 + SLC 71 0240 01)

1	
\$	
	0
	0
	0

Unrealized Gains (Losses) Attributable to:

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

Revised - Content Subject to Change

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)

- 1410 Accumulated Remeasurement Gains (Losses), Opening Balance
- 1420 Prior Period Adjustments
- 1430 Restated Accumulated Remeasurement Gains (Losses), Opening Balance, Revised
- 9910 Accumulated Remeasurement Gains (Losses), Closing Balance (SLC 10 0299 01 + SLC 71 1299 01)

	0
	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
- 1899 Accumulated Other, Closing Balance

	0
	0

9920 **TOTAL Net Assets (Net Debt)**

0