



2025 Financial Information Return

Schedule 53

Consolidated Statement of Change in Net Financial Assets (Net Debt) and Tangible Capital Asset Acquisition / Donations

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SCHEDULE 53: Consolidated Statement of Change in Net Financial Assets (Net Debt) and Tangible Capital Asset Acquisition / Donations

Consolidated Statement of Change in Net Financial Assets (Net Debt)

The statement of change in net financial assets (net debt) explains the difference between a municipality's surplus or deficit and its change in net financial assets or net debt in the same reporting year. This statement provides for the reporting of the acquisition of tangible capital assets and other significant items that have an impact on the difference between the annual surplus or deficit and the change in net financial assets or net debt.

Line 1010 - Annual Surplus (Deficit), Before Remeasurement Gains (Losses)

This line is automatically populated from line 2099, Schedule 10, Consolidated Statement of Operations: Revenue.

Line 1020 - Acquisition of Tangible Capital Assets

The acquisition of tangible capital assets is automatically populated from Schedule 51-lines 9910 03 plus 9910 14.

Line 1030 - Amortization of Tangible Capital Assets

Amortization of tangible capital assets is automatically populated from Schedule 51- line 9910 column 8.

Line 1031 - Contributed (Donated) Tangible Capital Assets.

Report the contribution/donation of tangible capital assets from developers, etc.

Line 1032 - Change in Construction-In-Progress

The change in construction-in-progress of tangible capital assets is automatically populated from Schedule 51 – lines 51B 2405 02 minus 2405 03.

Line 1040 - Gain / (Loss) on Sale of Tangible Capital Assets

Report the excess or deficiency of proceeds from the disposal / and / or sale of tangible capital assets over net book value.

Line 1050 - Proceeds on Sale of Tangible Capital Assets

Report the proceeds on sale of tangible capital assets.

Line 1060 - Write-Downs of Tangible Capital Assets

Report the write-downs of tangible capital assets.

Line 1070 - Other:

Please provide a description for other.

Line 1071 - Other:

Please provide a description for other.

Line 1099 - Subtotal:

The subtotal is automatically calculated. It is the sum of lines 1020 through 1071.

Line 1210 - Change in Supplies / Inventories

Report the difference between the cost of acquiring and consuming supplies inventories.

Line 1220 - Change in Prepaid Expenses

Report the difference between costs that are prepaid during the year and prepaid costs that are expensed.

Line 1230 - Other:

Please provide a description for other.

Line 1299 - Subtotal:

The subtotal is automatically calculated. It is the sum of lines 1210 through 1230.

Line 1301 - Net Change in Remeasurement Gains (Losses) For the Year.

This line is automatically populated from Schedule 71 - line 1299 - column 1.

Line 1410 - Increase (Decrease) in Net Financial Assets (Net Debt)

The increase (decrease) in net financial assets (net debt) is automatically calculated. It is the sum of lines 1010, 1099, 1299 and 1301.

Line 1420 - Net Financial Assets (Net Debt), Beginning of Year.

This line is automatically populated from the previous year's ending net financial assets (net debt).

Line 1422 - Prior Period Adjustment

Enter any prior period adjustment on this line.

Line 1423 - Restated Net Financial Assets (Net Debt), Beginning of Year.

This line is automatically calculated. It is the sum of lines 1420 and 1422.

Line 9910 - Net Financial Assets (Net Debt), End of Year

The ending net financial assets (net debt) is automatically calculated as the sum of lines 1410, and 1420, and 1422.

Sources of Financing for TCA Acquisitions / Donations

This section captures the method of financing the acquisition of tangible capital assets as shown on Schedule 53-line 1020 column 01.

Long Term Liabilities Incurred

Please report only new debt issued in this section.

Lines 204 to 220

On the following lines report long term liabilities issued under the following programs:

Line 0205 - Canada Mortgage and Housing Corporation (CMHC)

Line 0210 - Ontario Financing Authority

Line 0215 - Commercial Area Improvement Program

Line 0220 - Other Ontario Housing Programs

Lines 235 to 298

On the following lines, report debt by type where it has not been listed under any of the programs listed on lines 0205 through 0220:

Line 0235 - Serial Debentures

Line 0240 - Sinking Fund Debentures.

Line 0245 - Long Term Bank Loans

Line 0250 - Long Term Reserve Fund Loans

Line 0255 - Lease Purchase Agreements (Tangible Capital Leases)

Line 0260 - Construction Financing Debentures

Line 0265 - Infrastructure Ontario

Line 0297 - Other: (Please enter a description.)

Line 0298 - Other: (Please enter a description.)

Line 0299 - Subtotal:

The subtotal of long-term liabilities incurred is automatically calculated. It is the sum of lines 0205 through 0298.

Financing From Dedicated Revenue

Line 0405 - Municipal Property Tax by Levy

Report revenues specifically generated for the acquisition of tangible capital assets from the municipality's property tax levy including property tax revenues generated from special area rates.

Line 0406 - Reserves and Reserve Funds

This line is automatically calculated from Schedule 60-line 1012 column 2 plus Schedule 60- line 1012 column 3. (SLC 60 1012 02 + 03)

Reserves and reserve funds that have been utilized during the year for the acquisition of Tangible Capital Assets are reported on this line.

Line 0410 - Municipal User Fee & Service Charges

Report revenues specifically generated for the acquisition of tangible capital assets from municipal user fee and service charges.

Line 0415 - Development Charges

This line is automatically populated from Schedule 61- line 0299 - column 8.

Development charges revenues utilized in the reporting year that were generated for the acquisition of tangible capital assets are reported on this line.

Line 0416 - Recreation Land (The Planning Act)

This line is automatically populated from Schedule 60 - line 1032 - column 1.

Recreation land revenues utilized in the reporting year that were generated for the acquisition of tangible capital assets are reported on this line.

Line 0417 - Community Benefit Charges

This line is automatically populated from Schedule 60 Line 1036 Column 1.

Line 0419 - Donations

Report donation revenues received for the acquisition of tangible capital assets.

Line 0420 - Other:

Report other revenues. (Please provide a description for other revenues.)

Line 0446 - Proceeds From the Sale of Tangible Capital Assets, etc.

Report the proceeds from the sale of tangible capital assets that have been used to acquire tangible capital assets on this line.

Line 0447 - Investment Income

Report investment income or interest income used to acquire tangible capital assets.

Line 0448 - Prepaid Special Charges

Report any prepaid special charges used to acquire tangible capital assets.

Line 0495 - Other:

Report other revenues received, please describe other.

Line 0496 - Other:

Report other revenues received. (Please provide a description of the other revenues received.)

Line 0497 - Other:

Report other revenues received. (Please provide a description of the other revenues received.)

Line 0498 - Other:

Report other revenues received. (Please provide a description of the other revenues received.)

Line 0501- Subtotal: Financing from Dedicated Revenue:

This line is automatically calculated. It is the sum of lines 0405 to 0498

Government Transfers

Line 0425 - Capital Grants: Federal

This line is automatically calculated from Schedules 10 and 12.

This line excludes Canada Community-Building Fund (Federal Gas Tax) grants. Canada Community - Building Fund grants are shown on Schedule 53 - line 0440 - column 1.

Federal capital grants received for the acquisition of tangible capital assets and utilized in the reporting year are reported on this line.

Calculation: SLC 12 9910 06 – (SLC 10 4099 01)

Line 0430 - Capital Grants: Provincial

This line is automatically calculated from Schedule 10, Schedule 12, and Schedule 60.

This line excludes the Provincial Gas Tax funding for transit. Provincial gas tax grants are shown on Schedule 53-line 0445 column 1.

Provincial capital grants received for the acquisition of tangible capital assets and utilized in the reporting year are reported on this line.

Calculation: SLC 12 9910 05 – (SLC 10 4019 01 – SLC 60 1045 01)

Line 0435 - Capital Grants: Other Municipalities

This line is automatically calculated. It is equal to Schedule 12 - line 9910 - column 7.

Grants received from the other municipalities for the acquisition of tangible capital assets and utilized in the reporting year are reported on this line.

Line 0440 - Canada Community - Building Fund

This line is automatically populated from Schedule 10 - line 4099 - column 1.

Federal gas tax (Canada Community-Building Fund) revenues received and utilized in the reporting year to acquire tangible capital assets are reported on this line. (This fund is administered by the Association of Municipalities of Ontario (AMO)).

Line 0445 - Provincial Gas Tax

This line is automatically populated from Schedule 10 - line 4019 - column 1.

Provincial gas tax revenues received and utilized in the reporting year to acquire tangible capital assets are reported on this line.

Line 0502 - Subtotal: Government Transfers

This line is automatically calculated. It is the sum of lines 0425 through 0445.

Line 0499 - Subtotal: (Dedicated Revenue and Government Transfers)

This line is automatically calculated. It is the sum of line 0501 and line 0502.

Line 0610 - Contributed (Donated) Tangible Capital Assets

This line is automatically populated by multiplying line 1031 in this schedule by -1.

Line 9920 - Total Capital Financing

This line is the sum of lines 0299, 0499 and 0610.

Line 0810 - Unexpended Capital Financing or (Unfinanced Capital Outlay)

Both unexpended capital financing or unfinanced capital outlay measure the difference between the total capital financing and the sum of the acquisition of tangible capital assets, the change in construction in progress, and donated tangible capital assets.

Unexpended capital financing represents a surplus in capital financing and indicates financing received to date exceeds capital expenditures to date.

Unfinanced capital outlay represents a shortfall in capital financing and indicates capital expenditures exceed financing received to date.