



## 2025 Financial Information Return

### **Schedule 54** **Consolidated Statement of Cash** **Flows**

# Table of Contents

SCHEDULE 54: Consolidated Statement of Cash Flows .....	5
General Information .....	5
Direct Method (Schedule 54A):.....	5
Operating Transactions:.....	5
Cash Received From:.....	6
Cash Paid For:.....	6
Capital Transactions:.....	6
Investing Transactions: .....	7
Line 0810 - Proceed from Portfolio Transactions.....	7
Line 0820 - Portfolio investments .....	7
Line 0898 – Other .....	7
Line 0899 - Cash Provided By / (Applied to) Investing Transactions.....	7
Financing Transactions .....	7
Line 1010 - Proceeds From Long-Term Debt Issues.....	7
Line 1020 - Principal Long Term Debt Repayment.....	7
Line 1030 - Temporary Loans.....	8
Line 103 - Repayment of Temporary Loans .....	8
Lines 1096 to 1098 - Other .....	8
Line 1099 - Cash Applied to Financing Transactions .....	8
Line 1210 - Increase in Cash and Cash Equivalents.....	8
Line 1220 - Cash and Cash Equivalents, Beginning of Year.....	8
Line 9920 - Cash and Cash Equivalents, End of Year .....	8
Cash and Cash Equivalents Represented By: .....	9
Line 1401 - Cash .....	9
Line 1402 - Temporary Borrowings .....	9
Line 1403 - Short Term Investments .....	9
Line 1404 - Other.....	9
Line 9940 - Cash and Cash Equivalents, End of Year .....	9
Cash:.....	10
Line 1501 - Unrestricted .....	10
Line 1502 - Restricted.....	10
Line 1503 - Unallocated.....	10
Line 9950 - Cash and Cash Equivalents, End of Year .....	10
Indirect Method (Schedule 54B): .....	10
Operating Transactions:.....	10

Line 2010 - Annual Surplus (Deficit), Before Remeasurement Gains (Losses).....	11
Line 2020 - Non-Cash Items Including Amortization. ....	11
Line 2021 - Contributed (Donated) Tangible Capital Assets.....	11
Line 2022 - Change in Non-Cash Assets and Liabilities.....	11
Line 2023 - Accretion Expense.....	11
Line 2030 - Prepaid Expenses.....	12
Line 2040 - Change in Deferred Revenue .....	12
Lines 2096 to 2098 - Other .....	12
Line 2099 - Cash Provided by Operating Transactions .....	12
<b>Capital Transactions.....</b>	<b>12</b>
<b>Investing Transactions .....</b>	<b>12</b>
Line 0810 - Proceed From Portfolio Transactions. ....	13
Line 0820 - Portfolio Investments .....	13
Line 0898 - Other: .....	13
Line 0899 - Cash Provided by (Applied to) Investing Transactions. ....	13
<b>Financing Transactions .....</b>	<b>13</b>
Line 1010 - Proceeds From Long-Term Debt Issues.....	13
Line 1020 - Principal Long-Term Debt Repayment .....	13
Line 1030 - Temporary Loans.....	13
Line 1031 - Repayment of Temporary Loans .....	13
Lines 1096 to 1098 – Other .....	14
Line 1099 - Cash Applied to Financing Transactions .....	14
<b>Increase in Cash and Cash Equivalents .....</b>	<b>14</b>
Line 1210 - Increase in Cash and Cash Equivalents.....	14
Line 1220 - Cash and Cash Equivalents, Beginning of Year:.....	14
Line 9920 - Cash and Cash Equivalents, End of Year .....	14
<b>Cash and Cash Equivalents Represented By: .....</b>	<b>14</b>
Line 1401 - Cash .....	15
Line 1402 - Temporary Borrowings .....	15
Line 1403 - Short Term Investments .....	15
Line 1404 - Other.....	15
Line 9940 - Cash and Cash Equivalents, End of Year .....	15
<b>Cash: .....</b>	<b>15</b>
Line 1501 - Unrestricted .....	15
Line 1502 - Restricted.....	16
Line 1503 - Unallocated.....	16

Line 9950 - Cash and Cash Equivalents, End of Year ..... 16

# **SCHEDULE 54: Consolidated Statement of Cash Flows**

## **General Information**

The consolidated statement of cash flows reflects the effects of a municipality's activities on its cash resources. The statement of cash flows shows how a municipality generated and used cash in the reporting year and the change in cash and cash equivalents at the beginning and end of the reporting year.

The statement of cash flows reports cash flows classified by operating, capital, investing and financing activities.

PSA Section 1202 Financial Statement Presentation allows a municipality to use either the direct or indirect method to report cash activities in municipal financial statements.

**Please utilize the method in the FIR that was used in the municipal financial statements.**

**The information provided in the statement of cash flows for the FIR should be the same as reported in the municipal financial statement.**

## **Direct Method (Schedule 54A):**

Please do not report revenues and expenses calculated using the accrual method, instead report gross cash receipts and gross cash payments. Cash receipts (inflows) should be reported as positive amounts and cash payments (outflows) should be reported as negative amounts.

## **Operating Transactions:**

This category includes cash received and cash spent during the year on the municipality's operations.

Refer to the instructions for Schedule 10 Consolidated Statement of Operations: Revenue and Schedule 40 Consolidated Statement of Operations: Expenses for more information on the line items within the operating transactions category.

## **Cash Received From:**

**Line 0210 - Taxes**  
**Line 0220 - Transfers**  
**Line 0230 - User Fees**  
**Line 0240 - Fees, Permits, Licenses and Fines.**  
**Line 0250 - Enterprises**  
**Line 0260 - Investments**  
**Line 0298 - Other**  
**Line 0299 - Subtotal: (Sum of Lines 0210 to 0298.)**

## **Cash Paid For:**

**Line 0410 - Salaries, Wages, Employment Contracts and Benefits**  
**Line 0420 - Material and Supplies**  
**Line 0430 - Contracted Services**  
**Line 0440 - Financing Charges**  
**Line 0450 - External Transfers**  
**Line 0498 - Other**  
**Line 0499 - Subtotal: (Sum of Lines 0410 to 0498.)**  
**Line 2099 - Cash Provided by Operating Transactions:**  
**(Line 0299 less Line 0499.)**

## **Capital Transactions:**

This category includes cash flow related to the acquisition and disposal of tangible capital assets.

**Line 0610 - Proceeds From the Sale of Tangible Capital Assets**  
**Line 0620 - Cash Used to Acquire Tangible Capital Assets.**  
**Line 0630 - Change in Construction-In-Progress**  
**Line 0698 - Other**  
**Line 0699 - Cash Applied to Capital Transactions**  
**(Sum of Lines 0610 to 0698.)**

## **Investing Transactions:**

Cash flow from investing transactions relates to the purchase and disposal of investments. This category includes investments such as marketable securities and investments in government-controlled business enterprises. Refer to PS 3041 Portfolio investments for a definition of portfolio investments.

### **Line 0810 - Proceed from Portfolio Transactions.**

Report the proceeds from portfolio transactions, such as disposals and redemptions.

### **Line 0820 - Portfolio investments**

Report cash used to purchase portfolio investments.

### **Line 0898 – Other**

Please provide a description.

### **Line 0899 - Cash Provided By / (Applied to) Investing Transactions**

This line is automatically calculated. It is the sum of lines 0810 to 0898.

## **Financing Transactions**

Cash flow from financing transactions includes the issuance and payment of debt obligations by the municipality. This category also includes cash transactions associated with tangible capital assets acquired through a capital lease.

### **Line 1010 - Proceeds From Long-Term Debt Issues**

Report the proceeds from debt issued.

### **Line 1020 - Principal Long Term Debt Repayment**

Report only the principal debt repayment on this line.

## **Line 1030 - Temporary Loans**

Report the proceeds from temporary loans.

## **Line 103 - Repayment of Temporary Loans**

Report the repayment of temporary loans.

## **Lines 1096 to 1098 - Other**

Please provide a description for Other.

## **Line 1099 - Cash Applied to Financing Transactions**

This line is automatically calculated. It is the sum of lines 1010 to 1098.

## **Line 1210 - Increase in Cash and Cash Equivalents**

Increase (decrease) in cash and cash equivalents is automatically calculated as follows:

**Increase (decrease) in cash and cash equivalents =**  
**Cash provided by operating transactions (Line 2099)**  
**+ Cash (applied to) capital transactions (Line 0699)**  
**+ Cash provided by investing transactions (Line 0899)**  
**+ Cash (applied to) financing transactions (Line 1099)**

## **Line 1220 - Cash and Cash Equivalents, Beginning of Year.**

Cash and cash equivalents, beginning of year, is automatically populated from the previous year's line 9920 Cash and cash equivalents, end of year.

## **Line 9920 - Cash and Cash Equivalents, End of Year**

Cash and cash equivalents, end of year is automatically calculated. It is equal to the sum of lines 1210 and 1220.

## **Cash and Cash Equivalents Represented By:**

In this section, the end of year balance of cash and cash equivalents is classified by type of component.

Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing or other purposes.

### **Line 1401 - Cash**

Cash comprises cash on hand and demand deposits.

### **Line 1402 - Temporary Borrowings**

When bank overdrafts, which are repayable on demand, form an integral part of a municipality's cash management, such that the municipality's bank balance often fluctuates from being positive to overdrawn, bank overdrafts are included as a component of cash and cash equivalents.

### **Line 1403 - Short Term Investments**

An investment would normally qualify as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. Equity investments are excluded from cash equivalents unless they are, in substance, cash equivalents.

### **Line 1404 - Other**

Please include other types of cash equivalents. Please provide a text description.

### **Line 9940 - Cash and Cash Equivalents, End of Year**

Cash and cash equivalents, end of year, is automatically calculated. It is the sum of lines 1401 through 1404. This line is also equal to line 9920.

## **Cash:**

In this section, the end of year balance of cash and cash equivalents is classified.

### **Line 1501 - Unrestricted**

Please enter cash and cash equivalents that are “unrestricted.” Unrestricted cash means cash that has no restrictions.

### **Line 1502 - Restricted**

Please enter cash and cash equivalents that are “Restricted.” Restricted cash means cash amounts in obligatory reserve, development charges, etc., or any reserve funds that council has restricted their use.

### **Line 1503 - Unallocated**

Please enter cash and cash equivalents that are “unallocated.”

“Unallocated” means cash that has not been apportioned between unrestricted and restricted funds.

### **Line 9950 - Cash and Cash Equivalents, End of Year**

Cash and cash equivalents, end of year, is automatically calculated. It is the sum of lines 1501 through 1503. This line is also equal to line 9920.

## **Indirect Method (Schedule 54B):**

**Cash receipts (inflows) should be reported as positive amounts and cash payments (outflows) should be reported as negative amounts.**

## **Operating Transactions:**

Using the indirect method, cash used in and or available from operations is calculated by adjusting the surplus / deficit for the reporting year for the effects of non-cash items included in the calculation of the reporting year surplus / deficit.

## **Line 2010 - Annual Surplus (Deficit), Before Remeasurement Gains (Losses)**

Automatically carried over from line 2099, column 1, Schedule 10 - Statement of Operations: Revenue.

## **Line 2020 - Non-Cash Items Including Amortization.**

Include non-cash items, like amortization as reported on line 9910, column 16, Schedule 40 Statement of Operations: Expenses, not specifically requested in lines 2021 through 2040. Line 2020 could include items such as pension expenses not funded in the period.

## **Line 2021 - Contributed (Donated) Tangible Capital Assets.**

Enter donated tangible capital assets on this line.

## **Line 2022 - Change in Non-Cash Assets and Liabilities**

Include changes in non-cash assets and liabilities not included elsewhere in lines 2021 to 2098. The effect of changes in balances of non-cash assets and liabilities should be reflected as follows:

<b>If a non-cash asset at the end the current year compared to the end of the previous year:</b>	<b>Effect on Cash Balance</b>
Increases	Negative
Decreases	Positive

<b>If a non-cash liability at the end the current year compared to the end of the previous year:</b>	<b>Effect on Cash Balance</b>
Increases	Positive
Decreases	Negative

## **Line 2023 - Accretion Expense**

Accretion expense carries forward from Schedule 74E Asset Retirement Obligation Liability (SLC 74E 9910 05 Increase in Liabilities Due to Accretion Expense - Total).

## **Line 2030 - Prepaid Expenses**

Report the change in the prepaid expense balance at year end compared with the balance at the end of the previous year.

## **Line 2040 - Change in Deferred Revenue**

Report the change in the deferred revenue balance at year end compared with the balance at the end of the previous year.

## **Lines 2096 to 2098 - Other**

Please provide a description for Other.

## **Line 2099 - Cash Provided by Operating Transactions**

This line is automatically calculated. It is equal to the sum of lines 2010 to 2098.

## **Capital Transactions**

This category includes cash flow related to the acquisition and disposal of tangible capital assets.

**Line 0610 - Proceeds From the Sale of Tangible Capital Assets**

**Line 0620 - Cash Used to Acquire Tangible Capital Assets.**

**Line 0630 - Change in Construction-In-Progress**

**Line 0698 - Other: (Please describe.)**

**Line 0699 - Cash Applied to Capital Transactions**

**(Sum of Lines 0610 to 0698.)**

## **Investing Transactions**

Cash flow from investing transactions relates to the purchase and disposal of investments. This category includes investments such as marketable securities and investments in government-controlled business enterprises. Refer to PS 3041 Portfolio investments and PS 3450 Financial Instruments for a definition of portfolio investments and information on how to measure portfolio investments.

## **Line 0810 - Proceed From Portfolio Transactions.**

Report the proceeds from portfolio transactions, such as disposals and redemptions.

## **Line 0820 - Portfolio Investments**

Report cash used for the purchase of portfolio investments.

## **Line 0898 - Other:**

Please provide a description for Other.

## **Line 0899 - Cash Provided by (Applied to) Investing Transactions.**

This line is automatically calculated. It is equal to the sum of lines 0810 to 0898.

## **Financing Transactions**

Cash flow from financing transactions includes the issuance and payment of debt obligations by the municipality. This category also includes cash transactions associated with tangible capital assets acquired through a capital lease.

### **Line 1010 - Proceeds From Long-Term Debt Issues**

Report the proceeds from long-term debt issued.

### **Line 1020 - Principal Long-Term Debt Repayment**

Report only the principal debt repayment on this line.

### **Line 1030 - Temporary Loans**

Report the proceeds from temporary loans.

### **Line 1031 - Repayment of Temporary Loans**

Report the repayment of temporary loans.

## **Lines 1096 to 1098 – Other**

Please provide a description for Other.

## **Line 1099 - Cash Applied to Financing Transactions**

This line is automatically calculated. It is equal to the sum of lines 1010 to 1098.

## **Increase in Cash and Cash Equivalents**

### **Line 1210 - Increase in Cash and Cash Equivalents**

Increase (decrease) in cash and cash equivalents is automatically calculated as follows:

**Increase (decrease) in cash and cash equivalents =**

- + Cash provided by operating transactions (Line 2099)**
- + Cash (applied to) capital transactions (Line 0699)**
- + Cash provided by investing transactions (Line 0899)**
- + Cash (applied to) financing transactions (Line 1099)**

### **Line 1220 - Cash and Cash Equivalents, Beginning of Year:**

Cash and cash equivalents, beginning of year, is automatically populated, from the previous year's line 9920 Cash and Cash Equivalents, End of Year.

### **Line 9920 - Cash and Cash Equivalents, End of Year**

This line is automatically calculated. It is equal to the sum of lines 1210 and 1220.

## **Cash and Cash Equivalents Represented By:**

In this section, the end of year balance of cash and cash equivalents is classified by type of component.

Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing or other purposes.

## **Line 1401 - Cash**

Cash comprises cash on hand and demand deposits.

## **Line 1402 - Temporary Borrowings**

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## **Line 1403 - Short Term Investments**

An investment would normally qualify as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition. Equity investments are excluded from cash equivalents unless they are, in substance, cash equivalents.

## **Line 1404 - Other**

Please include other types of cash equivalents. Please provide a text description.

## **Line 9940 - Cash and Cash Equivalents, End of Year**

Cash and cash equivalents, end of year, is automatically calculated. It is the sum of lines 1401 through 1404. This line is also equal to line 9920.

### **Cash:**

In this section, the end of year balance of cash and cash equivalents is classified.

## **Line 1501 - Unrestricted**

Please enter Cash and cash equivalents that are "unrestricted." Unrestricted Cash means cash that has no restrictions.

### **Line 1502 - Restricted**

Please enter Cash and cash equivalents that are “Restricted.” Restricted Cash means cash amounts in obligatory reserve, development charges, etc., or any reserve funds that council has restricted their use.

### **Line 1503 - Unallocated**

Please enter Cash and cash equivalents that are “unallocated.”

“Unallocated” means cash that has not been apportioned between unrestricted and restricted funds.

### **Line 9950 - Cash and Cash Equivalents, End of Year**

Cash and cash equivalents, end of year, is automatically calculated. It is the sum of lines 1501 through 1503. This line is also equal to line 9920.