

CONFIDENTIAL - SUBJECT TO CHANGE

2026 Financial Information Return (FIR) Updates - Mock-Up Schedules

Additions are noted in green, deletions are ~~strikethroughs in red~~.

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

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 12

GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2026

		Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
0299	General Government							
	Protection Services							
0410	Fire							
0420	Police							
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation Authority							
0440	Protective Inspection and Control							
0445	Building Permit and Inspection Services							
0450	Emergency Measures							
0460	Provincial Offences Act (POA)							
0498	Other							
0499								
	Subtotal	0	0	0	0	0	0	0
	Transportation Services							
0611	Roads - Paved							
0612	Roads - Unpaved							
0613	Roads - Bridges and Culverts							
0614	Roads - Traffic Operations & Roadside							
0621	Winter Control - Except Sidewalks, Parking Lots							
0622	Winter Control - Sidewalks, Parking Lots Only							
0631	Transit - Conventional							
0632	Transit - Accessible							
0640	Parking							
0650	Street Lighting							
0660	Air Transportation							
0698	Other							
0699								
	Subtotal	0	0	0	0	0	0	0
	Environmental Services							
0811	Wastewater Collection / Conveyance							
0812	Wastewater Treatment & Disposal							
0821	Urban Storm Sewer System							
0822	Rural Storm Sewer System							
0831	Water Treatment							
0832	Water Distribution / Transmission							
0840	Solid Waste Collection							
0850	Solid Waste Disposal							
0860	Waste Diversion							
0898	Other							
0899								
	Subtotal	0	0	0	0	0	0	0
	Health Services							
1010	Public Health Services							
1020	Hospitals							
1030	Ambulance Services							
1035	Ambulance Dispatch							
1040	Cemeteries							
1098	Other							
1099								
	Subtotal	0	0	0	0	0	0	0
	Social and Family Services							
1210	General Assistance							
1220	Assistance to Seniors							
1230	Child Care and Early Years Learning							
1298	Other							
1299								
	Subtotal	0	0	0	0	0	0	0
	Social-Housing and Homelessness Services							
1410	Public Housing							
1420	Non - Profit / Cooperative Housing							
1430	Rent Supplement Programs							
1440	Housing Assistance - Rent Supplements							
1441	Housing Assistance - Other							
1450	Supportive Housing							
1460	Homelessness Services							
1497	Other							
1498	Other							
1499								
	Subtotal	0	0	0	0	0	0	0
	Recreation and Cultural Services							
1610	Parks							
1620	Recreation Programs							
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							
1634	Recreation Facilities - All Other							
1640	Libraries							
1645	Museums							
1650	Cultural Services							
1698	Other							
1699								
	Subtotal	0	0	0	0	0	0	0
	Planning and Development							
1810	Planning and Zoning							
1820	Commercial and Industrial							
1830	Residential Development							
1840	Agriculture and Reforestation							
1850	Tile Drainage / Shoreline Assistance							
1898	Other							
1899								
	Subtotal	0	0	0	0	0	0	0
1910	Other							
9910	TOTAL	0	0	0	0	0	0	0

FIR2026: Municipality

Asmt Code: 9999  
MAH Code: 99999

Schedule 40  
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES  
for the year ended December 31, 2026

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance								0			0
0250	Corporate Management								0			0
0260	Program Support								0		0	0
0299	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Protection Services												
0410	Fire							0	0			0
0420	Police							0	0			0
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation Authority							0	0			0
0440	Protective Inspection and Control							0	0			0
0445	Building Permit and Inspection Services							0	0			0
0450	Emergency Measures							0	0			0
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Transportation Services												
0611	Roads - Paved							0	0			0
0612	Roads - Unpaved							0	0			0
0613	Roads - Bridges and Culverts							0	0			0
0614	Roads - Traffic Operations & Roadside							0	0			0
0621	Winter Control - Except Sidewalks, Parking Lots							0	0			0
0622	Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631	Transit - Conventional							0	0			0
0632	Transit - Accessible							0	0			0
0640	Parking							0	0			0
0650	Street Lighting							0	0			0
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Environmental Services												
0811	Wastewater Collection / Conveyance							0	0			0
0812	Wastewater Treatment & Disposal							0	0			0
0821	Urban Storm Sewer System							0	0			0
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment							0	0			0
0832	Water Distribution / Transmission							0	0			0
0840	Solid Waste Collection							0	0			0
0850	Solid Waste Disposal							0	0			0
0860	Waste Diversion							0	0			0
0898	Other							0	0			0
0899	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Health Services												
1010	Public Health Services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries							0	0			0
1098	Other							0	0			0
1099	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Social and Family Services												
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0
1298	Other							0	0			0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Social Housing and Homelessness Services												
1410	Public Housing							0	0			0

## Schedule 40

# CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2026

for the year ended December 31, 2026

[illegible]

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2026

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION						
		2025 Opening Net Book Value	2025 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2025 Closing Cost Balance	2025 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2025 Closing Amortization Balance	2025 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government.							0				0	0
Protection Services													
0410	Fire							0				0	0
0420	Police							0				0	0
0421	Court Security							0				0	0
0422	Prisoner Transportation							0				0	0
0430	Conservation Authority							0				0	0
0440	Protective Inspection and Control							0				0	0
0445	Building Permit and Inspection Services							0				0	0
0450	Emergency Measures							0				0	0
0460	Provincial Offences Act (POA)							0				0	0
0498	Other							0				0	0
0499	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Services													
0611	Roads - Paved							0				0	0
0612	Roads - Unpaved							0				0	0
0613	Roads - Bridges and Culverts							0				0	0
0614	Roads - Traffic Operations & Roadside							0				0	0
0621	Winter Control - Except Sidewalks, Parking Lots							0				0	0
0622	Winter Control - Sidewalks, Parking Lots Only							0				0	0
0631	Transit - Conventional							0				0	0
0632	Transit - Accessible							0				0	0
0640	Parking							0				0	0
0650	Street Lighting							0				0	0
0660	Air Transportation							0				0	0
0698	Other							0				0	0
0699	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Environmental Services													
0811	Wastewater Collection / Conveyance							0				0	0
0812	Wastewater Treatment & Disposal							0				0	0
0821	Urban Storm Sewer System							0				0	0
0822	Rural Storm Sewer System							0				0	0
0831	Water Treatment							0				0	0
0832	Water Distribution / Transmission							0				0	0
0840	Solid Waste Collection							0				0	0
0850	Solid Waste Disposal							0				0	0
0860	Waste Diversion							0				0	0
0898	Other							0				0	0
0899	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Health Services													
1010	Public Health Services							0				0	0
1020	Hospitals							0				0	0
1030	Ambulance Services							0				0	0
1035	Ambulance Dispatch							0				0	0
1040	Cemeteries							0				0	0
1098	Other							0				0	0
1099	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Social and Family Services													
1210	General Assistance							0				0	0
1220	Assistance to Seniors							0				0	0
1230	Child Care and Early Years Learning							0				0	0
1298	Other							0				0	0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Social Housing and Homelessness Services													
1410	Public Housing							0				0	0
1420	Non - Profit / Cooperative Housing							0				0	0
1430	Rent Supplement Programs							0				0	0
1440	Housing Assistance - Rent Supplements							0				0	0
1441	Housing Assistance - Other							0				0	0
1450	Supportive Housing							0				0	0
1460	Homelessness Services							0				0	0
1497	Other							0				0	0

## Schedule 51

### SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2026

MAH Code: 99999

[illegible]

**Schedule 60**  
**CONTINUITY OF RESERVES AND RESERVE FUNDS**  
 for the year ended December 31, 2026

**MAH Code: 99999**

Content Subject to Change

**Per Service Purpose:**

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 60  
CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2026

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	Social 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		0	0	0
TOTAL				

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

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

Amount of Land	Value of Land
1	2
#	\$

Value of In Kind Contributions
1
\$

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
----------------------------------	----------------------------------

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2026

Development Charges

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

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
%	\$

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2026

1. Debt Burden of the Municipality

	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities		1
			\$
0210	to Ontario and Agencies		
0220	to Canada and Agencies		
0230	to Others		
0297	Other		
0298	Other		
0299		Subtotal	0
0499	PLUS: All Debt Assumed By the Municipality From Others		
	LESS: All Debt Assumed By Others		
0610	Ontario		
0620	School Boards		
0630	Other Municipalities		
0640	Government Business Enterprises		
0697	Other		
0698	Other		
0699		Subtotal	0
	LESS: Debt Retirement Funds		
0810	Wastewater		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899		Subtotal	0
	LESS: Own Sinking Funds (Actual Balances)		
1010	General Municipal		
1020	Enterprises and Others		
1096	Other		
1097	Other		
1098	Other		
1099		Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality		0

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	0

3. Debt Burden of the Municipality: Analysed by Function

1405	General Government	
1410	Protection Services	
	Transportation Services:	
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2026

1423	Air Transportation	
Environmental Services:		
1425	Wastewater System	
1430	Storm Water System	
1435	Waterworks System	
1440	Solid Waste Collection	
1445	Solid Waste Disposal	
1446	Waste Diversion	
1450	Health Services	
1455	Social and Family Services	
1460	<del>Social</del> Housing and Homelessness Services	
Recreation and Cultural Services:		
1465	Parks	
1466	Recreation Programs	
1471	Recreation Facilities - Golf Course, Marina, Ski Hill	
1474	Recreation Facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	0

0210 District Social Services Administration Board

% of Municipality's Share of DSSAB

Enter Municipality's Share of DSSAB

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and Cash Equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	

0499

Total Financial Assets

Liabilities

0610	Accounts Payable and Accrued Liabilities	
0620	Long-term Debt	
0630	Pensions and Other Employee Benefits	
0640	Other Accrued Liabilities	
0650	Deferred Revenue	
0660	Asset Retirement Obligations	
0696	Other	
0697	Other	
0698	Other	

0699

Total Liabilities

9910

Net Financial Assets (Net Debt)

Non-Financial Assets

0810	Tangible Capital Assets	
0820	Inventories of Supplies	
0830	Prepaid Expenses	
0896	Other	
0897	Other	
0898	Other	

0899

Total Non-Financial Assets

Accumulated Surplus (Deficit)

9960	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses)	
9970	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	

9920

Accumulated Surplus (Deficit)

Accumulated Surplus (Deficit) Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus (Deficit)	
1040	Accumulated Surplus (Deficit), Remeasurement Gains (Losses)	
1097	Other	
1098	Other	

1099

Accumulated Surplus (Deficit)

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
0	0	

	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
0	0	

0	0	
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	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
0	0	

0	0	0.0%
	0	0.0%
0	0	

	0	0.0%
	0	0.0%
	0	0.0%
0	0	0.0%
	0	0.0%
	0	0.0%
0	0	

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1440	Child Care	
1450	Land Ambulance	
1460	Social Public Housing	
1461	Non-Profit / Co-operative Housing	
1462	Housing Assistance - Rent Supplements	
1463	Housing Assistance - Other	
1464	Supportive Housing	
1465	Homelessness Services	
1498	Other	

1499

Total Provincial Funding

Federal

1610	Social Housing	
------	----------------	--

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
	0	0.0%
0	0	

	0	0.0%
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FIR2026: Municipality

Asmt Code: 9999

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Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2026

1611	Non-Profit / Co-operative Housing		0	0.0%
1612	Housing Assistance - Rent Supplements		0	0.0%
1613	Housing Assistance - Other		0	0.0%
1614	Supportive Housing		0	0.0%
1615	Homelessness Services		0	0.0%
1698	Other		0	0.0%
1699		Total Federal Funding	0	0
Municipal Contributions				
1810	Municipal Billings		0	0.0%
1898	Other		0	0.0%
1899		Total Municipal Contributions	0	0
Other Revenues				
2010	Investment Income		0	0.0%
2020	Deferred Revenue Earned		0	0.0%
2097	Other		0	0.0%
2098	Other		0	0.0%
2099		Total Other Revenues	0	0
9930		Total Revenues	0	0
EXPENSES				
Social and Family Services				
2210	Ontario Works General Assistance		0	0.0%
2212	Assistance to Seniors		0	0.0%
2240	Child Care and Early Years Learning		0	0.0%
2250	Social Housing		0	0.0%
2242	Other		0	0.0%
2299		Total Social and Family Services	0	0
Housing and Homelessness Services				
2310	Public Housing		0	0.0%
2320	Non-Profit / Co-operative Housing		0	0.0%
2330	Housing Assistance - Rent Supplements		0	0.0%
2340	Housing Assistance - Other		0	0.0%
2350	Supportive Housing		0	0.0%
2360	Homelessness Services		0	0.0%
2370	Other		0	0.0%
2399		Total Housing and Homelessness Services	0	0
Health Services				
2410	Land Ambulance		0	0.0%
2420	Public Health		0	0.0%
2430	Other		0	0.0%
2440	DSSAB Administration		0	0.0%
2496	Other		0	0.0%
2497	Other		0	0.0%
2498	Other		0	0.0%
2499		Total Health Services	0	0
9940		Total Expenses	0	0
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	0	0