on Return - Mock-Up Schedules - Disclaimer

#### **CONFIDENTIAL - SUBJECT TO CHANGE**

## 2026 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. Please do not use, publish, or redistribute without our prior written consent.

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.

## Schedule 12

**GRANTS, USER FEES AND SERVICE CHARGES** 

FIR2026: Municipality
Asmt Code: 9999

MAH Code: 99999 For the year ended December 31, 2026

			Ontario Conditional	Canada Conditional	O(1 M : 1 199	User Fees and	Ontario Grants -	Canada Grants -	Other Municipalities
			Grants 1	Grants 2	Other Municipalities	Service Charges	Tangible Capital Assets 5	Tangible Capital Assets 6	Tangible Capital Assets
0299	General Government		\$	\$	\$	\$	\$	\$	\$
	Protection Services								
0410	Fire								
0420 0421	Police Court Security						Γ		
0422	Prisoner Transportation				aremi		rediu	10	
0430 0440	Conservation Authority Protective Inspection and Control								
0445	Building Permit and Inspection Services								
0450	Emergency Measures								
0460 0498	Provincial Offences Act (POA) Other								
0499		Subtotal							
0611	Transportation Services Roads - Paved								
0612	Roads - Unpaved								
0613	Roads - Bridges and Culverts								
0614 0621	Roads - Traffic Operations & Roadside Winter Control - Except Sidewalks, Parking Lots								
0622	Winter Control - Sidewalks, Parking Lots Only								
0631	Transit - Conventional								
0632 0640	Transit - Accessible Parking								
0650	Street Lighting								
0660 0698	Air Transportation Other								
0699	Callo	Subtotal							
0011	Environmental Services								
0811 0812	Wastewater Collection / Conveyance Wastewater Treatment & Disposal								
0821	Urban Storm Sewer System								
0822 0831	Rural Storm Sewer System Water Treatment								
0832	Water Distribution / Transmission								
0840	Solid Waste Collection								
0850 0860	Solid Waste Disposal Waste Diversion								
0898	Other								
0899	Health Services	Subtotal							
1010	Public Health Services								
1020	Hospitals Ambulance Services								
1030 1035	Ambulance Dispatch								
1040	Cemeteries								
1098 <b>1099</b>	Other	Subtotal							
	Social and Family Services								
1210 1220	General Assistance Assistance to Seniors								
1230	Child Care and Early Years Learning								
1298	Other	0							
1299	Social Housing	Subtotal							
1410	Public Housing								
1420 1430	Non - Profit / Cooperative Housing Rent Supplement Programs								
1497	Other								
1498 <b>1499</b>	Other	Subtotal							
1400	Recreation and Cultural Services	Cubiciui							
1610	Parks								
1620 1631	Recreation Programs Recreation Facilities - Golf Course, Marina, Ski Hill								
1634	Recreation Facilities - All Other								
1640 1645	Libraries Museums								
1650	Cultural Services								
1698 <b>1699</b>	Other	Subtotal							
1099	Planning and Development	Subtotal							
1810	Planning and Zoning								
1820 1830	Commercial and Industrial Residential Development								
1840	Agriculture and Reforestation								
1850	Tile Drainage / Shoreline Assistance								
1898 <b>1899</b>	Other	Subtotal							
40.15	Others								
1910	Other								
9910	1	ΓΟΤΑL							

20.11.2025 19:22

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

# Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES

			Ontario Conditional	Canada Conditional		User Fees and	Ontario Grants -	Canada Grants -	Other Municipalities
			Grants	Grants	Other Municipalities	Service Charges	Tangible Capital Assets	Tangible Capital Assets	Tangible Capital Assets
			1 \$	2	3 \$	4 \$	5 \$	6 \$	7 \$
0299	General Government								
0410	Protection Services Fire								
0420 0421	Police Court Security		Res	vice of		9194-6	124- 6	عنداب	64-
0422 0430	Prisoner Transportation Conservation Authority		THE.	M260		04446	444	MAHE	
0440 0445	Protective Inspection and Control Building Permit and Inspection Services								
0450	Emergency Measures				1-0-(		66		
0460 0498	Provincial Offences Act (POA) Other					311611	56		
0499	Transportation Services	Subtotal							
0611 0612	Roads - Paved Roads - Unpaved								
0613	Roads - Bridges and Culverts								
0614 0621	Roads - Traffic Operations & Roadside Winter Control - Except Sidewalks, Parking Lots								
0622 0631	Winter Control - Sidewalks, Parking Lots Only Transit - Conventional								
0632 0640	Transit - Accessible Parking								
0650	Street Lighting								
0660 0698	Air Transportation Other								
0699	Environmental Services	Subtotal							
0811	Wastewater Collection / Conveyance								
0812 0821	Wastewater Treatment & Disposal Urban Storm Sewer System								
0822 0831	Rural Storm Sewer System Water Treatment								
0832	Water Distribution / Transmission								
0840 0850	Solid Waste Collection Solid Waste Disposal								
0860 0898	Waste Diversion Other								
0899		Subtotal							
1010	Health Services Public Health Services								
1020 1030	Hospitals Ambulance Services								
1035 1040	Ambulance Dispatch Cemeteries								
1098	Other								
1099	Social and Family Services	Subtotal							
1210 1220	General Assistance Assistance to Seniors								
1230	Child Care and Early Years Learning								
1298 <b>1299</b>		Subtotal							
1410	Housing and Homelessness Services Public Housing								
1420 <b>1440</b>	Non - Profit / Cooperative Housing Housing Assistance - Rent Supplements								
1441	Housing Assistance - Other								
1450 1460	Supportive Housing Homelessness Services								
1497 1498	Other Other								
1499		Subtotal							
1610	Recreation and Cultural Services Parks								
1620 1631	Recreation Programs Recreation Facilities - Golf Course, Marina, Ski Hill								
1634 1640	Recreation Facilities - All Other Libraries								
1645	Museums								
1650 1698	Cultural Services Other								
1699	Planning and Development	Subtotal							
1810	Planning and Zoning								
1820 1830	Commercial and Industrial Residential Development								
1840 1850	Agriculture and Reforestation Tile Drainage / Shoreline Assistance								
1898	Other	Subtotal							
<b>1899</b> 1910	Other	Subtotal							
9910	тотл	AL							

Schedule 40

FIR2026: Municipality

Asmt Code: 9999 MAH Code: 99999

## CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

Control government	am Support  * After Adjustments
Color Congress Management Color Co	13 11 \$ \$
Organic   Projection Services	Φ Φ
Protection Services	
Auto-   Control Security	
Mariance Transportation	
Polestine Inspection and Corticol	
Post/ording Offence Act, (POA)	
Transportation Services   Subtoral   Transportation Services   Subtoral   S	
Roads - Planed	
Roads - Bridges and Culvortion	
Winder Control - Except Sidewales, Parking Lols Only	
Color   Color   Conveyance   Color	
Environmental Services	
Mastewater Treatment & Disposal	
Rural Storm Sewer System	
Water Distribution / Transmission	
Solid Waste Disposal	
Name	
1010   Public Health Services	
1030   Ambulance Services	
1040   Cemeteries	
Social and Family Services  1210 General Assistance 1220 Assistance to Seniors 1230 Child Care and Early Years Learning 1298 Other 1299 Subtotal Social Housing	
1220 Assistance to Seniors 1230 Child Care and Early Years Learning 1298 Other 1299 Subtotal Social Housing	
1298 Other  1299 Subtotal Social Housing	
Social Housing	
1410 Public Housing	
1420 Non - Profit / Cooperative Housing 1430 Rent Supplement Programs	
1497 Other	
1499 Subtotal Recreation and Cultural Services	
1610 Parks 1620 Recreation Programs 1621 Parks	
1631 Recreation Facilities - Golf Course, Marina, Ski Hill 1634 Recreation Facilities - All Other 1640 Libraries	
1645 Museums 1650 Cultural Services	
1698 Other Subtotal Subtotal	
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	
1910 Other	
9910 TOTAL	

Asmt Code: 9999

MAH Code: 99999

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

Rents, Financial Salaries, Wages Expenses & **Total Expenses** Allocation of Interest on Contracted External Inter-Functional **Total Expenses** Program Support After Adjustments and Employee Before Materials Accretion Amortization Long Term Debt Transfers Adjustments Services Benefits Adjustments Expense 2 3 5 16 12 13 11 \$ \$ \$ \$ \$ **General government** 0240 Governance 0250 Corporate Management 0260 Program Support Subtotal **Protection Services** 0410 Fire 0420 Police 0421 **Court Security** Revised - Content Subject to Change 0422 Prisoner Transportation 0430 Conservation Authority Protective Inspection and Control 0440 0445 Building Permit and Inspection Services 0450 **Emergency Measures** Provincial Offences Act (POA) 0460 0498 Other 0499 Subtotal **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 Winter Control - Sidewalks, Parking Lots Only 0622 0631 Transit - Conventional Transit - Accessible 0632 0640 Parking 0650 Street Lighting Air Transportation 0660 0698 Other 0699 Subtotal **Environmental Services** 0811 Wastewater Collection / Conveyance Wastewater Treatment & Disposal 0812 0821 Urban Storm Sewer System Rural Storm Sewer System 0822 0831 Water Treatment Water Distribution / Transmission 0832 0840 Solid Waste Collection 0850 Solid Waste Disposal 0860 Waste Diversion 0898 Other 0899 Subtotal **Health Services** 1010 Public Health Services 1020 Hospitals 1030 **Ambulance Services** 1035 Ambulance Dispatch 1040 Cemeteries 1098 Other 1099 Subtotal **Social and Family Services** 1210 General Assistance 1220 Assistance to Seniors 1230 Child Care and Early Years Learning 1298 Other Subtotal 1299 **Housing and Homelessness Services** 1410 **Public Housing** Non - Profit / Cooperative Housing 1420 1440 **Housing Assistance - Rent Supplements** 1441 **Housing Assistance - Other** 1450 **Supportive Housing Homelessness Services** 1460 Other 1497 1498 Other Subtotal **Recreation and Cultural Services** Parks 1610 1620 Recreation Programs Recreation Facilities - Golf Course, Marina, Ski Hill 1631 1634 Recreation Facilities - All Other 1640 Libraries 1645 Museums 1650 **Cultural Services** 1698 Other 1699 Subtotal **Planning and Development** Planning and Zoning 1810 1820 Commercial and Industrial 1830 Residential Development 1840 Agriculture and Reforestation Tile Drainage / Shoreline Assistance 1850 1898 Other 1899 Subtotal 1910 Other 9910 **TOTAL** 

Province of Ontario - Ministry of Municipal Affairs and Housing 13.11.2025 10:33

FIR2026: Municipality

Asmt Code: 9999 MAH Code: 99999

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2026

Continue		SIFICATION			CC	OST				AMORT	ΙΖΔΤΙΩΝ	
State   Control   Contro			2026 Opening	Additions and				2026 Closing				2026 Closing
1   2   3   1   4   4   6   7   5   3   6   7   5   5   6   7   5   5						Disposals	Write Downs					Net Book Valu
March   Marc		1	2	3	14	4	5	6	7	8	9	11
Process	anamal Cause	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ \$
Service de la constant de la constan												
10   March   10				C								
March   Transport   March					delhit		Teroit					
Section   Control   Cont			_				0 6, 6,					
10   March States and Calcel			-									
March   Marc												
Second Content and Decoration   Second Content   Second												
Section   Sect			_									
March   Control   Contro			-									
Read-Proced		ubtotal										
Second Company of Country of Co												
Service   Control of Service   Ser			_									
Service Control Service			-									
22   Winter Court of Selection From Court Cour												
10   Trans.   Consister												
12   Total Accessed			_									
50   Marker												
## Section												
March   Marc	Street Lighting											
Subtotal												
Environmental Services		ubtotal										
15	nvironmental Services											
20												
28			_									
15			_									
40 Self Wheth Coloridation 5 Self Wheth Engages 6 Other Self Wheth Engages 7 Self Wheth Engages 8 Self Wheth Engages 8 Self Wheth Engages 9 Self Wheth Engag												
10												
Mark Diversion   Subtotal   Sub			_									
Meta   Services   Meta   Services   Meta												
Health Services												
March Heart Services		ubtotal										
Manual Procession   Manu												
Marchanic Displach   Marchan												
March   Commercial Control March   M												
Subtotal and Family Services   Subtotal			_									
Social and Family Services  Social and Family Services  Social And Early Yours Learning  Social Housing  Socia			_									
10   General Assistance		ubtotal										
Social Housing												
30 Child Care and Early Years Learning 99 Cher 99 Social Housing 90 New Public Housing 91 New Public Housing 91 New Public Housing 91 New Public Housing 90 New Public Housing 91 New Public Housing 91 New Public Housing 91 New Public Housing 91 New Public Housing 92 New Public Housing 93 New Public Housing 94 New Public Housing 95 New Public Housing 96 New Public Housing 97 New Public Housing 98 New Public Housing 99 New Public Housing 90 New Public Housing 90 New Public Housing 90 New Public Housing 90 New Public Housing 91 New Public Housing 91 New Public Housing 92 New Public Housing 93 New Public Housing 94 New Public Housing 95 New Public Housing 96 New Public Housing 96 New Public Housing 97 New Public Housing 97 New Public Housing 97 New Public Housing 98 New Public Housing 98 New Public Housing 99 New Public Housing 99 New Public Housing 99 New Public Housing 99 New Public Housing 90 New Public Housing 91 New Public Housing 92 New Public Housing 92 New Public Housing 93 New Public Housing 94 New Public Housing 95 New Public Housing 96 New Public Housing 96 New Public Housing 96 New Public Housing 96 New Public Housing 97 New Public Housing 97 New Public Housing 97 New Public Housing 97 New Public Housing 9			_									
Social Housing			-									
Social Housing												
10   Public Housing	Sı	ubtotal										
20   Non - Profit   Cooperalive Housing												
Subtotal												
Subtoal   Subt												
Subtotal	Other											
Recreation and Cultural Services		uhtatal										
Parks   Park		IBTOTAL										
Recreation Programs   Recreation Facilities - Golf Course, Marina, Ski Hill   Recreation Facilities - All Other												
Recreation Facilities - All Other Libraries Li	Recreation Programs											
Libraries   Museums   Mu												
Museums Cultural Services Other Subtotal Planning and Development Planning and Zoning Commercial and Industrial Residential Development Other Tile Drainage / Shoreline Assistance Other Subtotal Subtotal Subtotal Subtotal												
Cultural Services  98 Other  99 Subtotal  Planning and Development  10 Planning and Industrial 30 Residential Development 40 Agriculture and Reforestation 51 Tile Drainage / Shoreline Assistance 98 Other 99 Subtotal  Subtotal												
Planning and Development  Planning and Zoning Commercial and Industrial Residential Development  Agriculture and Reforestation Tile Drainage / Shoreline Assistance  Subtotal  Subtotal	Cultural Services											
Planning and Development  Planning and Zoning Commercial and Industrial Residential Development Agriculture and Reforestation Tile Drainage / Shoreline Assistance  Other  Subtotal		,h4a4a1										
Planning and Zoning Commercial and Industrial Residential Development Agriculture and Reforestation Tile Drainage / Shoreline Assistance Other  Subtotal		IBTOTAL										
Commercial and Industrial Residential Development Agriculture and Reforestation Tile Drainage / Shoreline Assistance  Subtotal												
Agriculture and Reforestation Tile Drainage / Shoreline Assistance  Other  Subtotal	Commercial and Industrial											
Tile Drainage / Shoreline Assistance  98 Other  99 Subtotal												
98 Other 99 Subtotal												
99 Subtotal												
		ubtotal										
10 Other	Other											

Province of Ontario - Ministry of Municipal Affairs and Housing 20.11.2025 19:22

FIR2026: Municipality Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2026 Asmt Code: 9999 MAH Code: 99999

ANALYSIS BY FUNCTIONAL CLASSIFICATION													
		0000 00 000 00 00	0000 0	A J.P.C.	CO	ST		0000 01 - 1	2026 Opening	AMORTI		2026 Closing	0000 01 in
		2026 Opening Net Book Value	2026 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2026 Closing Cost Balance	Amortization Balance	Annual Amortization	Amortization Disposal	Amortization Balance	2026 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
0299 General Government.		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Protection Services													
0410 Fire 0420 Police				194	9194	CII	910	ett		9-9-1	266		
421 Court Security 422 Prisoner Transportation	V 5	(E(j)-		7444		94	194E		9-6	H-GH	HEE		
430 Conservation Authority 440 Protective Inspection and Control													
Hotourist Inspection and Control  Building Permit and Inspection Services  Emergency Measures													
Provincial Offences Act (POA)	,												
498 Other 499	Subtotal												
Transportation Services 311 Roads - Paved													
Roads - Unpaved													
Roads - Bridges and Culverts Roads - Traffic Operations & Roadside													
Winter Control - Except Sidewalks, Parking Lots Winter Control - Sidewalks, Parking Lots Only													
Transit - Conventional Transit - Accessible													
640 Parking 650 Street Lighting													
660 Air Transportation													
998 Other	Subtotal												
Environmental Services 311 Wastewater Collection / Conveyance													
Wastewater Treatment & Disposal													
Rural Storm Sewer System													
31 Water Treatment 32 Water Distribution / Transmission													
Solid Waste Collection Solid Waste Disposal													
360 Waste Diversion	1												
398 Other	Subtotal												
Health Services 10 Public Health Services													
D20 Hospitals D30 Ambulance Services													
O35 Ambulance Dispatch													
040 Cemeteries 098 Other													
99 Social and Family Services	Subtotal												
General Assistance Assistance to Seniors													
230 Child Care and Early Years Learning	,												
98 Other	Subtotal												
Housing and Homelessness Services 10 Public Housing													
Non - Profit / Cooperative Housing Housing Assistance - Rent Supplements													
Housing Assistance - Other Supportive Housing													
60 Homelessness Services													
97 Other 98 Other													
99 Recreation and Cultural Services	Subtotal												
610 Parks 620 Recreation Programs													
Recreation Facilities - Golf Course, Marina, Ski Hill													
Recreation Facilities - All Other Libraries													
Museums Cultural Services													
98 Other	Subtotal												
Planning and Development	Gustotai												
<ul><li>10 Planning and Zoning</li><li>20 Commercial and Industrial</li></ul>													
Residential Development  Agriculture and Reforestation													
750 Agriculture and Netorestation 750 Tile Drainage / Shoreline Assistance 750 Other													
998 Other 999	Subtotal												
910 Other													
910 Total Tangible Cap	ital Accete												
Total Langible Cap	ıtai ASSETS												

for the year ended December 31, 2026

Schedule 51

**SCHEDULE OF TANGIBLE CAPITAL ASSETS** 

FIR2026: Municipality
Asmt Code: 9999

MAH Code: 99999

### **SEGMENTED BY ASSET CLASS**

			2026 Opening	2026 Closing		
			Net Book Value	Net Book Value		
			(NBV)	(NBV)		
	General Capital Assets		1	11		
			\$	\$		
2005	Land					
2010	Land Improvements		- 600			
2020	Buildings	Current				
2030	Machinery & Equipment					
2040	Vehicles					
2097	Other					
2098	Other					
2099		<b>Total General Capital Assets</b>				
			2026 Opening	2026 Closing		
			Net Book Value	Net Book Value		
	Infrastructure Assets		(NBV)	(NBV) 11		
	illiastructure Assets		\$	\$		
2205	Land		Ψ	φ		
2210	Land Improvements					
2220	Buildings					
2230	Machinery & Equipment					
2240	Vehicles					
2250	Linear Assets					
2297	Other					
2298	Other					
2290 <b>2299</b>	Other	Total Infrastructure Assets				
2233		Total lilliasti ucture Assets				
9920		Total Tangible Capital Assets				
3320		Total Tallyible Capital Assets				
			2026 Opening			2026 Closing
			Net Book Value	Expenditures in 2026	Less Assets	Net Book Value
			(NBV)		Capitalized	(NBV)
	Construction-in-progres	ss	1	2	3	11
			\$	\$	\$	\$
2405		Construction-in-progress				
9921	Total Tangible Capital	Assets and Construction-in-progress				

Province of Ontario - Ministry of Municipal Affairs and Housing

FIR2026: Municipality

Asmt Code: 9999 MAH Code: 99999

# Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2026

## **SEGMENTED BY ASSET CLASS**

2005	Land			
2010	Land Improve	ements		
2020	Buildings			
2030	Machinery &	Equipment		
2040	Vehicles			
2250	Linear Asse	ts		
2097	Other			
2098	Other			
2099			Total Ca <sub>l</sub>	oital Assets

		IZATION	AMORT			COST									
ZUZh Closing	2026 Closing Amortization Balance	Amortization Disposal	Annual Amortization	2026 Opening Amortization Balance	2026 Closing Cost Balance	Write Downs	Disposals	ARO Increase in TCA Cost	Additions and Betterments	2026 Opening Cost Balance	2026 Opening Net Book Value				
11	10	9	8	7	6	5	4	14	3	2	1				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
										-					
			217-6-	9-(-17		HHAH-	PIATE Y	AAT	6-6	11160	36				
			9119	0 011		0.19			G. C	1120					
		e	ang	6-C1	ect t	Suləj	ent (	ont	<u>e</u> - (	Wise	Re				

		2026 Opening Net Book Value (NBV)	Expenditures in 2026	Less Assets Capitalized	2026 Closing Net Book Value (NBV)
	Construction-in-progress	1	2	3	11
		\$	\$	\$	\$
2405	Construction-in-progress				
9921	Total Tangible Capital Assets and Construction-in-progress				

## Schedule 60

Asmt Code: 99999 MAH Code: 99999

5230

Storm Water System

FIR2026: Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

		Obligatory Reserve	Discretionary Reserve	Danamas
		Funds, Deferred Revenue 1	Funds 2	Reserves 3
0000	Delence Devianing of Very	\$	\$	\$
0299	Balance, Beginning of Year			
0312	Contribution From Operations:			
0615 0616 <b>0699</b>	Development Charges Act  Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).  Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).  Subtotal Development Charges Act			
0810	Lot Levies			
0820 0830	Subdivider Contributions  Recreational Land (The Planning Act)			
0834 0841	Recreational Land (The Planning Act) Community Benefits Charges Investment Income	01G		
0842 0860	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)  Gasoline Tax - Province			
0861	Building Code Act, 1992			
0862 0864	Canada Community - Building Fund (Federal Gas Tax) Building Canada Fund (BCF)			
0870 0895	Inter - Reserve Fund / Reserves Transfer Other			
0896	Other			
0897 0898	Other Other			
9940	TOTAL Revenues & Surplus			
1012	Less: Utilization of Reserve Funds and Reserves (Transfers) For Acquisition of Tangible Capital Asset			
1015	For Current Operations			
1025 1026	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).  Development Charges Earned to Operations (SLC 61B 0299 07).			
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).			
1032	Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition			
1035 1036	Recreational Land (the Planning Act) Earned to Operations  Community Benefits Charges			
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)			
1045 1070	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital) Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (Deferred Revenue Recognized)			
2099	Balance, End of Year			
		Obligatory Reserve	Discretionary Reserve	
		Funds, Deferred Revenue	Funds	Reserves
	Totals in Line 2099 are Analysed as Follows:	1 \$	2 \$	3 \$
5010 5020	Working Funds Contingencies			
5020	Asset Replacement Funds For: Sewer & Water			
5030	Sewer			
5040 5050	Water Replacement of Equipment			
5060	Sick Leave			
5070	Insurance Westplace Sefety and Insurance Board (WSIR)			
5080 5090	Workplace Safety and Insurance Board (WSIB)  Post-Employment Benefits			
5091	Tax Rate Stabilization			
5630 5660	Lot Levies Parking Revenues			
5670	Debenture Repayment			
5680	Exchange Rate Stabilization			
E005	Per Service Purpose:			
5205 5210	General Government Protection Services			
E045	Transportation Services:			
5215 5216	Roadways Winter Control			
5220	Transit			
5221 5222	Parking Street Lighting			
5223	Air Transportation			
5225	Environmental Services: Wastewater System			
	WIGHTOWATOR SVICTOR			

Schedule 60

SERVES AND RESERVE FUNDS for the year ended December 31, 2026

Asmt Code: 9999	CONTINUITY OF RES
MAH Code: 99999	

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			
	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:	r		
5635	Development Charges Cash Collected (SLC 61B 0299 28)			
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)			
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		

#### **Municipal Development-Related Charges**

#### **B: Parkland Special Account**

Parkland provided in the year

Special Accour	nt
----------------	----

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

## **Development Charges**

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

_			_
Pa	rki	ar	١d

6004 Parkland Special Account

Community Benefits Charges Special Account 6005

Amount of Land	Value of Land		
1	2		
#	\$		

Value of In Kind	
Contributions	
1	
\$	

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

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

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

Province of Ontario - Ministry of Municipal Affairs and Housing

20.11.2025 19:22

FIR2026: Municipality

5225

Wastewater System

Schedule 60 Schedule 60 Schedule 60

Asmt Code: 9999

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 99999

for the year ended December 31, 2026

		Obligatory Reserve	Diametic and December	
		Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
		1	2 \$	3 \$
0299	Balance, Beginning of Year	Ψ	Ψ	Ψ
0312	Contribution From Operations:			
	Development Charges Act			
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).			
0616 <b>0699</b>	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).  Subtotal Development Charges Act			
0810 0820	Lot Levies  Subdivider Contributions  Recreational Land (The Planning Act)	12 - Fr	aiact	
0830	Recreational Land (The Planning Act)	HESEH	DJECL	
0834	Community Benefits Charges			
0841 0842	Investment Income Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	<u>ee</u>		
0860	Gasoline Tax - Province	9		
0861	Building Code Act, 1992			
0862 0864	Canada Community - Building Fund (Federal Gas Tax)  Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897 0898	Other Other			
9940	TOTAL Revenues & Surplus			
1012	Less: Utilization of Reserve Funds and Reserves (Transfers)  For Acquisition of Tangible Capital Asset			
1015	For Current Operations			
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).			
1026	Development Charges Earned to Operations (SLC 61B 0299 07).			
1027 1032	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).  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 1070	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)  Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (Deferred Revenue Recognized)			
2099	Balance, End of Year			
		Obligatory Reserve		
		Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
	Totals in Line 2099 are Analysed as Follows:	1	2	3
=0.40		\$	\$	\$
5010 5020	Working Funds Contingencies			
0020	Asset Replacement Funds For: Sewer & Water			
5030	Sewer			
5040 5050	Water Replacement of Equipment			
5060	Sick Leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090 5091	Post-Employment Benefits  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 Detries			
5221 5222	Parking Street Lighting			
5223	Air Transportation			
	Environmental Services:			

**Parkland** 

6005

Parkland Special Account

**Community Benefits Charges** 

Community Benefits Charges Special Account

Spend / Allocate Opening Spend / Allocate Opening

Spend / Allocate Opening Spend / Allocate Opening

Balance 2

Balance 2

Balance

%

Balance

%

Schedule 74

Asmt Code: 9999 MAH Code: 99999

1405

1410

General Government

**Protection Services** 

LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2026

Dobt Burdon of the Municipality		

1.	Debt Burden of the Municipality		
			1
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Co	nsolidated Entities	\$
0210	•		
0220		_	
0230	to Others Other		
0297	97 Other		
0298	O8 Other		
0299	99	Subtotal	
0499	PLUS: All Debt Assumed By the Municipality From Others		
	LESS: All Debt Assumed By Others	_	
0610			
0620			
0630	·		
0640			
0697			
0698			
0699		Subtotal	
	LESS: Debt Retirement Funds	_	
0810	10 Wastewater		
0820	20 Water		
0896			
0897			
0898	98 Other		
0899	99	Subtotal	
	LESS: Own Sinking Funds (Actual Balances)	_	
1010	·		
1020			
1096			
1097			
1098	Other		
1099	99	Subtotal	
9910	TOTAL Net Long Terr	m Liabilities of the Municipality	
1210 1220 1230 1240 1250 1280 1297	Installment (Serial) Debentures Long Term Bank Loans Lease Purchase Agreements (Tangible Capital Leases) Mortgages Construction Financing Debentures		
1298			
9920		n Liabilities of the Municipality	
		. ,	
3.	Debt Burden of the Municipality: Analysed by Function		

**Asmt Code: 9999 MAH Code: 99999** 

1490

9930

Other Long Term Liabilities

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2026

**Transportation Services:** 1415 Roadways Winter Control 1416 1420 Transit 1421 Parking 1422 Street Lighting 1423 Air Transportation **Environmental Services:** Wastewater System 1425 Storm Water System 1430 1435 Waterworks System Solid Waste Collection 1440 1445 Solid Waste Disposal Waste Diversion 1446 1450 **Health Services** Social and Family Services 1455 1460 Social Housing **Recreation and Cultural Services:** Parks 1465 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

**TOTAL Net Long Term Liabilities of the Municipality** 

**Environmental Services:** 

Schedule 74

#### **LONG TERM LIABILITIES AND COMMITMENTS**

Asmt Code: 9999 MAH Code: 99999

1.	Debt Burden of the Municipality	
••		1
004	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities	\$
021	•	
023	to Others  O to Others  O to Others	4-6-
029		
029		
029	9 Subtotal	
049	9 PLUS: All Debt Assumed By the Municipality From Others	
061	LESS: All Debt Assumed By Others  Ontario	
062		
063		
064		
069		
069	8 Other	
069	9 Subtotal	
	LESS: Debt Retirement Funds	
081		
082		
089 089		
089		
089		
	LESS: Own Sinking Funds (Actual Balances)	
101		
102	0 Enterprises and Others	
109	6 Other	
109	7 Other	
109		
109	9 Subtotal	
991	TOTAL Net Long Term Liabilities of the Municipality	
2.	Debt Burden of the Municipality: Analysed by Debt Instrument	
121 122	·	
123		
124		
125	· · · · · · · · · · · · · · · · · · ·	
128	0 Construction Financing Debentures	
129	7 Other	
129		
992	0 TOTAL Net Long Term Liabilities of the Municipality	
3.	Debt Burden of the Municipality: Analysed by Function	
140		
141		
	Transportation Services:	
141	·	
141 142		
142		
142	·	
142		

Schedule 74

#### LONG TERM LIABILITIES AND COMMITMENTS

Asmt Code: 9999 MAH Code: 99999

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	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	

**Asmt Code: 99999 MAH Code: 999999** 

# Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

0210	District Social Se	rvices Administration Board			% of Municipality's	
				Enter Munic	Share of DSSAB Cipality's Share	of DSSAB
	Consolidated S	Statement of Financial Posi	ition	DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
				1	2	3
0410	Financial Assets Cash and Cash Equiv	alents C C C C C	ent Sched	\$	\$	%
0420	Accounts Receivable		C116 20160	AHE-		
0430	Investments					
0496 0497	Other Other					
0497	Other					
0499			Total Financial Assets			
0040	Liabilities	d A samue d Lishilidis s				
0610 0620	Accounts Payable and Long-term Debt	d Accrued Liabilities				
0630	Pensions and Other E	imployee Benefits				
0640	Other Accrued Liabiliti	ies				
0650 0660	Deferred Revenue Asset Retirement Obli	igations				
0696	Other					
0697	Other					
0698 <b>0699</b>	Other		Total Liabilities			
0699			Total Liabilities			
9910			Net Financial Assets (Net Debt)			
	Non-Financial Asse	to				
0810	Tangible Capital Asse					
0820	Inventories of Supplies					
0830	Prepaid Expenses					
0896 0897	Other Other					
0898	Other					
0899			Total Non-Financial Assets			
	Accumulated Surpl	us (Deficit)				
9960	=	(Deficit), Before Remeasurement Gains (Lo	sses)			
9970	Accumulated Surplus	(Deficit), Remeasurement Gains (Losses)				
9920			Accumulated Surplus (Deficit)			
	Accumulated Surpl	us (Deficit) Analysis				
1010	Equity in Tangible Cap					
1020 1030	Reserves and Reserv General Surplus (Defi					
1040		(Deficit), Remeasurement Gains (Losses)				
1097	Other					
1098 <b>1099</b>	Other		Accumulated Surplus (Deficit)			
1033			Accumulated Sulpius (Delicit)			
	<b>-</b> 1.1.1.2.1.1.2					
1210	District Social Se	rvices Administration Board				
	Consolidated St	tatement of Operations				
	REVENUES			DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
	Provincial			1 \$	2	3 %
1410	Ontario Works			Φ	Φ	70
1440	Child Care					
1450	Land Ambulance					
1460 1498	Social Housing Other					
1499	, 5,		Total Provincial Funding			
	Federal					
1610 1698	Social Housing Other					
1699	O ti lOi		Total Federal Funding			
	Municipal Contribu	tions	3			
1810	Municipal Billings					

**Asmt Code: 9999 MAH Code: 99999** 

# Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

1898	Other			
1899		Total Municipal Contribution	ns	
	Other Revenues			
2010	Investment Income			
2020	Deferred Revenue Ea	rned		
2097	Other			
2098	Other			
2099		Total Other Revenue	es	
9930		Total Revenue	es	
	EXPENSES			
	Social Services			
2210	Ontario Works			
2240	Child Care			
2250	Social Housing			
2260	Other			
2299		Total Social Service	es	
	Health Services			
2410	Land Ambulance			
2420	Public Health			
2430	Other			
2440	DSSAB Administration	1		
2496	Other			
2497	Other			
2498	Other			
2499		Total Health Service	es	
9940		Total Expense	es	
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses	s)	

NOTE: Schedule 77A is shown here. However the changes shown for Schedule 77A will apply to Schedules 77B, 77C and 77D as well.

Province of Ontario - Ministry of Municipal Affairs and Housing

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## FIR2026: Municipality

**Asmt Code: 9999 MAH Code: 99999** 

# Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2026

0210	District Social Services Administration Board		% of Municipality's	
02.0	District Occide Col vicco / tallimines action Dourg	Enter Munic	Share of DSSAB Cipality's Share	of DSSAR
		Enter Munic	Sipality 5 Share	UI DOSAB
	Consolidated Statement of Financial Position	DSSAB	Municipality's Share	% of Municipality's
	onsolidated otatement of i maneral i osition			Share of DSSAB 3
	Financial Assets	1	2	%
0410	Financial Assets Cash and Cash Equivalents Accounts Receivable	Silair	26446	70
0420	Accounts Receivable	-6-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	=(3(-(-(3	
0430	Investments			
0496	Other .			
0497	Other Other Other			
0498				
0499	Total Financial Assets			
0610	Liabilities		l e	
0610 0620	Accounts Payable and Accrued Liabilities  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)			
00.0	Not I mandial Addition (Not Book)			
	Non-Financial Assets			
0810	Tangible Capital Assets			
0820	Inventories of Supplies			
0830	Prepaid Expenses			
0896	Other .			
0897 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)			
1210	District Social Services Administration Board			
1210	District Coolar Gol Flood Administration Board			
	Consolidated Statement of Operations			
		DESAB	Municipality's Share	% of Municipality's

#### REVENUES

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

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

NOTE: Schedule 77A is shown here. However the changes shown for Schedule 77A will apply to Schedules 77B, 77C and 77D as well.

Province of Ontario - Ministry of Municipal Affairs and Housing

13.11.2025 11:02

FIR2026: Municipality				Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD		
	Code: 9999		DISTRICT	SOCIAL SERVIC		
MAH C	ode: 99999				for the year en	ded December 31, 2026
1498	Other					
1499	Guioi		Total Provincial Funding			
	Federal					
1610	Public Housing					
1611	Non-Profit / Co-oper	rative Housing				
1612	Housing Assistance	- Rent Supplements				
1613	Housing Assistance	- Other				
1614	Supportive Housing	l e e e e e e e e e e e e e e e e e e e				
1615	Homelessness Serv	ices				
1698	Other					
1699			Total Federal Funding			
	Municipal Contribut	ions				
1810	Municipal Billings					
1898	Other					
1899	Other Bevenues		Total Municipal Contributions			
2010	Other Revenues Investment Income					
2010 2020	Deferred Revenue Ea	arnod				
2020	Other	ined				
2098	Other		·			
2099	Otrici		Total Other Revenues			
2000			Total Other Revended			
9930			Total Revenues			
	EXPENSES					
	Social and Family S	ervices				
2210	Ontario Works Gene					
2212	Assistance to Senio	rs				
2240	Child Care and Early	Years Learning				
2260	Other					
2299			Total Social and Family Services			
	Housing and Home	essness Services				
2310	•					
2320	Non-Profit / Co-operat	· · · · · · · · · · · · · · · · · · ·				
2330	Housing Assistance -					
2340	Housing Assistance -	Other				
2350	Supportive Housing					
2360	Homelessness Service	es 				
2370	Other					
2399			Total Housing and Homelessness Services			
	Health Services					
2410	Land Ambulance					
2410	Public Health					
2420	Other					
2440	DSSAB Administratio	n				
2496	Other					
2497	Other					
2498	Other					
2499			Total Health Services			
9940			Total Expenses			
			•			
9950		Annual Surplus	(Deficit), Before Remeasurement Gains (Losses)			
		•	,			