

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.

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								
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								
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								
Health Services								
1010	Public Health Services							
1020	Hospitals							
1030	Ambulance Services							
1035	Ambulance Dispatch							
1040	Cemeteries							
1098	Other							
1099								
Social and Family Services								
1210	General Assistance							
1220	Assistance to Seniors							
1230	Child Care and Early Years Learning							
1298	Other							
1299								
Social Housing								
1410	Public Housing							
1420	Non - Profit / Cooperative Housing							
1430	Rent Supplement Programs							
1497	Other							
1498	Other							
1499								
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								
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								
1910	Other							
9910	TOTAL							

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								
	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								
	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								
	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								
1299	Subtotal								
	Housing and Homelessness Services								
1410	Public Housing								
1420	Non - Profit / Cooperative Housing								
1440	Housing Assistance - Rent Supplements								
1441	Housing Assistance - Other								
1450	Supportive Housing								
1460	Homelessness Services								
1497	Other								
1498	Other								
1499	Subtotal								
	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								
	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								

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2026

[illegible]

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2026

[illegible]

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2026

Asmt Code: 9999
MAH Code: 99999

COST

[illegible]

Subtotal

Current Schedule

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

1910	Other	
------	-------	--

9910	Total Tangible Capital Assets
------	-------------------------------

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					
		2026 Opening Net Book Value	2026 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2026 Closing Cost Balance	2026 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2026 Closing 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												
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												
	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												
	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												
	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												
1299	Subtotal												
	Housing and Homelessness Services												
1410	Public Housing												
1420	Non - Profit / Cooperative Housing												
1440	Housing Assistance - Rent Supplements												
1441	Housing Assistance - Other												
1450	Supportive Housing												
1460	Homelessness Services												
1497	Other												
1498	Other												
1499	Subtotal												
	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												
	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 Tangible Capital Assets												

SEGMENTED BY ASSET CLASS

		2026 Opening Net Book Value (NBV) 1 \$	2026 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land		
2010	Land Improvements		
2020	Buildings		
2030	Machinery & Equipment		
2040	Vehicles		
2097	Other		
2098	Other		
2099	Total General Capital Assets		

		2026 Opening Net Book Value (NBV) 1 \$	2026 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land		
2210	Land Improvements		
2220	Buildings		
2230	Machinery & Equipment		
2240	Vehicles		
2250	Linear Assets		
2297	Other		
2298	Other		
2299	Total Infrastructure Assets		
9920	Total Tangible Capital Assets		

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

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

		COST						AMORTIZATION					
		2026 Opening Net Book Value	2026 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2026 Closing Cost Balance	2026 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2026 Closing Amortization Balance	2026 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2005	Land												
2010	Land Improvements												
2020	Buildings												
2030	Machinery & Equipment												
2040	Vehicles												
2250	Linear Assets												
2097	Other												
2098	Other												
2099	Total Capital Assets												

		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				

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

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

0299 Balance, Beginning of Year

0312 Contribution From Operations:

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

0810 Lot Levies

0820 Subdivider Contributions

0830 Recreational Land (The Planning Act)

0834 Community Benefits Charges

0841 Investment Income

0842 Interest Earned On Development Charges Receivable (SLC 61A 0299 18)

0860 Gasoline Tax - Province

0861 Building Code Act, 1992

0862 Canada Community - Building Fund (Federal Gas Tax)

0864 Building Canada Fund (BCF)

0870 Inter - Reserve Fund / Reserves Transfer

0895 Other

0896 Other

0897 Other

0898 Other

9940 TOTAL Revenues & Surplus

Less: Utilization of Reserve Funds and Reserves (Transfers)

1012 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 Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).

1032 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 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)

1070 Inter - Reserve Fund / Reserves Transfer

0910 Less: Utilization (Deferred Revenue Recognized)

2099 Balance, End of Year

Totals in Line 2099 are Analysed as Follows:

5010 Working Funds

5020 Contingencies

Asset Replacement Funds For: Sewer & Water

5030 Sewer

5040 Water

5050 Replacement of Equipment

5060 Sick Leave

5070 Insurance

5080 Workplace Safety and Insurance Board (WSIB)

5090 Post-Employment Benefits

5091 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

5221 Parking

5222 Street Lighting

5223 Air Transportation

Environmental Services:

5225 Wastewater System

5230 Storm Water System

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2026

Asmt Code: 9999
MAH Code: 99999

[illegible]

Obligatory Deferred Revenue:

[illegible]

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
%	\$

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2026

0299 Balance, Beginning of Year

0312 Contribution From Operations:

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

0810 Lot Levies

0820 Subdivider Contributions

0830 Recreational Land (The Planning Act)

0834 Community Benefits Charges

0841 Investment Income

0842 Interest Earned On Development Charges Receivable (SLC 61A 0299 18)

0860 Gasoline Tax - Province

0861 Building Code Act, 1992

0862 Canada Community - Building Fund (Federal Gas Tax)

0864 Building Canada Fund (BCF)

0870 Inter - Reserve Fund / Reserves Transfer

0895 Other

0896 Other

0897 Other

0898 Other

9940 TOTAL Revenues & Surplus

Less: Utilization of Reserve Funds and Reserves (Transfers)

1012 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 Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).

1032 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 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)

1070 Inter - Reserve Fund / Reserves Transfer

0910 Less: Utilization (Deferred Revenue Recognized)

2099 Balance, End of Year

Totals in Line 2099 are Analysed as Follows:

5010 Working Funds

5020 Contingencies

Asset Replacement Funds For: Sewer & Water

5030 Sewer

5040 Water

5050 Replacement of Equipment

5060 Sick Leave

5070 Insurance

5080 Workplace Safety and Insurance Board (WSIB)

5090 Post-Employment Benefits

5091 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

5221 Parking

5222 Street Lighting

5223 Air Transportation

Environmental Services:

5225 Wastewater System

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2026

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		
	Obligatory Deferred Revenue:		
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	
	<i>Parkland provided in the year</i>	
	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	
	Development Charges	
6001	Highways (Roads and Structures)	
6002	Wastewater Services, Including Sewers and Treatment Services	
6003	Water Supply Services, Including Distribution and Treatment	
	Parkland	
6004	Parkland Special Account	
	Community Benefits Charges	
6005	Community Benefits Charges Special Account	

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

0210 to Ontario and Agencies

0220 to Canada and Agencies

0230 to Others

0297 Other

0298 Other

0299**Subtotal**

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**

LESS: Debt Retirement Funds

0810 Wastewater

0820 Water

0896 Other

0897 Other

0898 Other

0899**Subtotal**

LESS: Own Sinking Funds (Actual Balances)

1010 General Municipal

1020 Enterprises and Others

1096 Other

1097 Other

1098 Other

1099**Subtotal****9910 TOTAL Net Long Term Liabilities of the Municipality****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****3. Debt Burden of the Municipality: Analysed by Function**

1405 General Government

1410 Protection Services

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2026

Transportation Services:

1415	Roadways
1416	Winter Control
1420	Transit
1421	Parking
1422	Street Lighting
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	Social Housing

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**

--

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

0210 to Ontario and Agencies

0220 to Canada and Agencies

0230 to Others

0297 Other

0298 Other

0299**Subtotal**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****LESS:** Debt Retirement Funds

0810 Wastewater

0820 Water

0896 Other

0897 Other

0898 Other

0899**Subtotal****LESS:** Own Sinking Funds (Actual Balances)

1010 General Municipal

1020 Enterprises and Others

1096 Other

1097 Other

1098 Other

1099**Subtotal****9910 TOTAL Net Long Term Liabilities of the Municipality****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****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

1423 Air Transportation

Environmental Services:

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2026

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	

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
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	

0499Total 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	

0699Total Liabilities

9910Net Financial Assets (Net Debt)

Non-Financial Assets

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

0899Total Non-Financial Assets

Accumulated Surplus (Deficit)

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

9920Accumulated 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	

1099Accumulated Surplus (Deficit)

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

--	--	--

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other	

1499Total Provincial Funding

Federal

1610	Social Housing	
1698	Other	

1699Total Federal Funding

Municipal Contributions

1810	Municipal Billings	
------	--------------------	--

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

--	--	--

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

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
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)

1210 District Social Services Administration Board

Consolidated Statement of Operations

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

% of Municipality's
Share of DSSAB

1

2

3

\$

\$

%

FIR2026: Municipality

Asmt Code: 9999

MAH Code: 99999

Schedule 77

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2026

1498	Other				
1499			Total Provincial Funding		
	Federal				
1610	Public Housing				
1611	Non-Profit / Co-operative Housing				
1612	Housing Assistance - Rent Supplements				
1613	Housing Assistance - Other				
1614	Supportive Housing				
1615	Homelessness Services				
1698	Other				
1699			Total Federal Funding		
	Municipal Contributions				
1810	Municipal Billings				
1898	Other				
1899			Total Municipal Contributions		
	Other Revenues				
2010	Investment Income				
2020	Deferred Revenue Earned				
2097	Other				
2098	Other				
2099			Total Other Revenues		
9930			Total Revenues		
	EXPENSES				
	Social and Family Services				
2210	Ontario Works General Assistance				
2212	Assistance to Seniors				
2240	Child Care and Early Years Learning				
2260	Other				
2299			Total Social and Family Services		
	Housing and Homelessness Services				
2310	Public Housing				
2320	Non-Profit / Co-operative Housing				
2330	Housing Assistance - Rent Supplements				
2340	Housing Assistance - Other				
2350	Supportive Housing				
2360	Homelessness Services				
2370	Other				
2399		Total Housing and Homelessness Services			
	Health Services				
2410	Land Ambulance				
2420	Public Health				
2430	Other				
2440	DSSAB Administration				
2496	Other				
2497	Other				
2498	Other				
2499		Total Health Services			
9940		Total Expenses			
9950		Annual Surplus (Deficit), Before Remeasurement Gains (Losses)			