

# 2022 FINANCIAL INFORMATION RETURN

Municipality: **North Middlesex M**  
 Tier: **Lower-Tier**  
 Area: **Middlesex Co**

MSO Office: **Western Ontario**  
 Asmt Code: **3954**  
 MAH Code: **59619**

Submitting: **FIR Schedules Only**  
 Version: **2022.01001**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Carolyn Tripp
0022	Telephone	519-294-6244
0024	Fax	
0028	Email (Required)	carolynt@northmiddlesex.on.ca
0030	Website address of Municipality	
0091	Municipal Auditor	Robert Foster
0092	Municipal Audit Firm	Graham Scott Enns LLP
0095	Municipal Auditor's Email (Required)	rfoster@grahamscottens.com
0090	Municipal Treasurer	Estelle Chayer
0093	Municipal Treasurer's Email (Required)	treasurer@northmiddlesex.on.ca
0094	Date	8/16/2024

### Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data	Data Source 1	Data Source 2
	(#)	(List)
0040	Households	2,390 Stats Can
0041	Population	6,307 Stats Can
0042	Youth Population	1,150 Stats Can



# HELP PAGE

## IMPORTANT

**DO NOT change settings which are built into this FIR2022, or the FIR2022 file will NOT function properly.**

The FIR2022 has been pre-formatted to ensure that every user can complete the FIR Schedules with efficiency and accuracy.

## Do Not CUT and PASTE (or similarly Drag and Drop)

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the FIR2022. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

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Setting up the file as a shared workbook will not allow the macros to function properly.

## Failed to Configure Planning Connection

If you encounter "Failed to Configure Planning Connection" during setup, backup or submission of your municipality, please reset your password.

## Text data and quotations

When entering text fields, please avoid using single(' ) or double(") quotes. Text with quotations will cause serious system loading problems at our end.

For example, Property Class 'C' or Property Class "C" should be entered as Property Class C

## Backup and Restore

From time to time please "Backup" your working version from the USER\_CONTROL tab.

Should you need to recover your work, click on the "Restore" button.

## Upon Completion

After clearing the critical and verify edit checks, please submit your FIR by pressing the "Submit" button on the User Control Panel and following the instruction prompted. The current workflow status flag will be updated to "Submitted Under Review".

For assistance:

**Email the FIR Team**

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

OR

## Contact your Municipal Service Office (MSO):

	General Inquiry	Toll Free
Central MSO - TORONTO	(416) 585-6226	1-800-668-0230
Western MSO - LONDON	(519) 873-4020	1-800-265-4736
Eastern MSO - KINGSTON	(613) 545-2100	1-800-267-9438
North-Western MSO - THUNDER BAY	(807) 475-1651	1-800-465-5027
North-Eastern MSO - SUDBURY	(705) 564-0120	1-800-461-1193

**FIR2022 DATA VERIFICATION : North Middlesex**

16/Aug/2024 1:14 PM

Asmt Code: 3954  
MAH Code: 59619

**CRITICAL** Flagged: 0 of 417  
**VERIFY** Flagged: 6 of 1036

Please review the following CHECKLIST for possible errors that may exist in the FIR2022 to ensure an accurate FIR2022 is submitted.  
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

\* PY refers to Previous Year  
\*\* SLC refers to Schedule, Line, Column numbering of datapoints

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
VERIFY	80	80V 048	80 0398 xx	Municipalities with Joint Local Boards should complete lines 0305 to 0398 of the Municipal Workforce Profile.	IF(80 0801 01 TO 80 0849 01) is not Null, THEN (80 0398 01 + 80 0398 02 + 80 0398 03) > 0	
VERIFY	80A	80V 110	80 0398 01	If the current year's Full time employees is greater than last year's Full time employees by 50%, the entry for this year has to be adjusted.	(80 0398 01-PY80 0398 01)/(PY80 0398 01) < 50% PY - Previous Year	
VERIFY	80D	80V 086	80 1820 01 40 0812 07 02 0041 01	If expenses are incurred for wastewater treatment and disposal, then the Total Megalitres of Wastewater Treated in SLC 80 1820 01 should be less than or equal to 1.25 x (Population in SLC 02 0041 01).	IF 40 0812 07 <> Null, THEN 80 1820 01 <= 1.25 x (02 0041 01)	
VERIFY	80D	80V 087	80 1820 01 40 0812 07	If expenses are incurred for wastewater treatment and disposal, then the Total Megalitres of Wastewater Treated in SLC 80 1820 01 should be less than the maximum of 900,000.	IF 40 0812 07 <> Null, THEN 80 1820 01 < 900,000	
VERIFY	80D	80V 088	80 1820 01 40 0811 07 02 0041 01	If expenses are incurred for wastewater collection/conveyance, then the Total Megalitres of Wastewater Treated in SLC 80 1820 01 should be less than or equal to 1.25 x (Population in SLC 02 0041 01).	IF 40 0811 07 <> Null, THEN 80 1820 01 <= 1.25 x (02 0041 01)	
VERIFY	80D	80V 089	80 1820 01 40 0811 07	If expenses are incurred for wastewater collection/conveyance, then the Total Megalitres of Wastewater Treated in SLC 80 1820 01 should be less than the maximum of 900,000.	IF 40 0811 07 <> Null, THEN 80 1820 01 < 900,000	

**FIR2022: North Middlesex M** **Schedule 10**  
**Asmt Code: 3954** **CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**  
**MAH Code: 59619** **for the year ended December 31, 2022**

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	8,200,304
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	69,785
9940	<b>Subtotal</b>	<b>8,270,089</b>
0510	Estimated tax revenue . . . . .	
	<b>Government Transfers</b>	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	842,400
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF) . . . . .	
0626	Safe Restart Agreement: Municipal Operating Funding . . . . .	
0627	Safe Restart Agreement: Public Transit Funding . . . . .	
0628	Social Services Relief Fund (SSRF) . . . . .	
0629	Provincial COVID-19 Recovery Funding . . . . .	
0695	Other . . . . .	73,131
0696	Other . . . . .	38,195
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	<b>953,726</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	405,258
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	251,200
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
0831	Deferred revenue earned (Canada Community - Building Fund) ( Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01) . . . . .	200,000
0899	<b>Subtotal</b>	<b>856,458</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	12,608
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04) . . . . .</b>	<b>5,842,463</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	
1430	Rents, concessions and franchises . . . . .	1,010,416
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	864,428
1499	<b>Subtotal</b>	<b>1,874,844</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	
1620	Penalties and interest on taxes . . . . .	112,702
1698	Other . . . . .	
1699	<b>Subtotal</b>	<b>112,702</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	246,040
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	5,658
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	0
1815	Deferred revenue earned (Community Benefits) (SLC 60 1036 01) . . . . .	0
1830	Donations . . . . .	
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
1840	Sale of publications, equipment, etc. . . . .	
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . .	6,269
1891	Other . . . . .	34,512
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	<b>292,479</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1886	Transient Accommodation Tax . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
9910	<b>TOTAL Revenues</b>	<b>18,215,369</b>

2022/01

**FIR2022: North Middlesex M**

**Schedule 10**

Asmt Code: 3954

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 59619

for the year ended December 31, 2022

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) .....	18,215,389
2020	LESS: Total Expenses (SLC 40 9910 11) .....	15,266,545
2030	PLUS: .....	
2040	PLUS: .....	
2045	PLUS: PSAB Adjustments .....	
2099	Annual Surplus/(Deficit) .....	2,948,824
2060	Accumulated surplus/(deficit) at the beginning of year .....	76,406,146
2061	Prior period adjustments .....	
2062	Restated accumulated surplus/(deficit) at the beginning of year .....	76,406,146
2063	Other comprehensive Income (loss) .....	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01) .....	79,354,970

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year .....	0
6020	PLUS: Net Income for Government Business Enterprise for year .....	
6060	PLUS: .....	
6065	LESS: Dividends paid .....	
6090	Government Business Enterprise Equity, end of year .....	0

**Total of line 0899 includes:**

<b>Provincial Gas Tax Funding</b>		1
		\$
4018	Provincial Gas Tax for Transit operating expenses .....	
4019	Provincial Gas Tax for Transit capital expenses .....	
4020	Provincial Gas Tax .....	0

**Total of line 0899 includes:**

<b>Canada Community - Building Fund - (Federal Gas Tax)</b>		1
		\$
4025	General Government .....	
Transportation Services:		
4030	Roads - Paved .....	
4031	Roads - Unpaved .....	
4032	Roads - Bridges and Culverts .....	
4033	Roadways - Traffic Operations & Roadside .....	
4040	Transit - Conventional .....	
4041	Transit - Disabled & special needs .....	
4045	Air transportation .....	
4046	Other .....	
4047	Short-Line Rail .....	
4048	Short-Sea Shipping .....	
Environmental Services:		
4060	Wastewater collection/conveyance .....	
4061	Wastewater treatment & disposal .....	
4062	Urban storm sewer system .....	
4063	Rural storm sewer system .....	
4064	Water treatment .....	
4065	Water distribution/transmission .....	200,000
4066	Solid waste collection .....	
4067	Solid waste disposal .....	
4068	Waste diversion .....	
4069	Other .....	
4075	Recreation Facilities - All Other .....	
4076	Cultural services .....	
4080	Commercial and industrial .....	
4081	Broadband Connectivity .....	
4082	Tourism Infrastructure .....	
4083	Brownfield Redevelopment .....	
4084	Other .....	
4099	<b>Canada Community - Building Fund used for Capital Investments</b>	200,000
4205	Canada Community - Building Fund for Operating expenses: Capacity Building .....	
4299	<b>Canada Community - Building Fund Recognized in the year</b>	200,000

2022-07-001

**FIR2022: North Middlesex M**

Asmt Code: 3954  
MAH Code: 59619

**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2022

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
<b>0299 General government</b>	45,382						
<b>Protection services</b>							
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)			8,617				
0498 Other							
<b>0499 Subtotal</b>	0	0	8,617	0	0	0	0
<b>Transportation services</b>							
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 - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	0	0	0	0	0	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance	50,000			1,218,590	251,200		
0812 Wastewater treatment & disposal				81,181			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				3,361,399			
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other				712,180			
<b>0899 Subtotal</b>	50,000	0	0	5,373,350	251,200	0	0
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	0	0	0	0	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other			3,991	469,113			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	0	0	3,991	469,113	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning							
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other	309,876						
<b>1899 Subtotal</b>	309,876	0	0	0	0	0	0
1910 Other							
<b>9910 TOTAL</b>	405,258	0	12,608	5,842,463	251,200	0	0

# FIR2022: North Middlesex M

Asmt Code: 3954  
MAH Code: 59619

## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2022

### General Information

#### 1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential . . . . .	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ) . . . . .	N
0210	D Office Building . . . . .	N
0215	S Shopping Centre . . . . .	N
0220	L Large Industrial . . . . .	N
0225	Other <input type="text"/>	N

#### 2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M Multi-Residential . . . . .	Y									
0330	C Commercial . . . . .	Y									
0340	I Industrial . . . . .	Y									

#### 3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
			CVA Boundary 4 \$	% of Highest Band Rate 5 %	CVA Boundary 6 \$	% of Highest Band Rate 7 %
0610	C Commercial . . . . .	N				
0611	G Parking Lot . . . . .	N				
0612	D Office Building . . . . .	N				
0613	S Shopping Centre . . . . .	N				
0620	I Industrial . . . . .	N				
0621	L Large Industrial . . . . .	N				

#### 4. Phase-In Program in Effect (Most recent Phase-In only)

	Phase-In Program in Effect? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Yrs
0805	R Residential . . . . .	N	
0810	M Multi-Residential . . . . .	N	
0815	N New Multi-Residential . . . . .	N	
0820	C Commercial (Includes G, D, S) . . . . .	N	
0840	I Industrial (Includes L) . . . . .	N	
0850	F Farmland . . . . .	N	
0855	T Managed Forest . . . . .	N	
0860	P Pipeline . . . . .	N	

#### 5. Rebates for Eligible Charities

	2 %
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .
	40.0%

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD	
1210	R Residential . . . . .	2	20220225	20220526	2	20220826	20221125
1220	M Multi-Residential . . . . .						
1230	F Farmland . . . . .						
1240	T Managed Forest . . . . .						
1250	C Commercial . . . . .						
1260	I Industrial . . . . .						
1270	P Pipeline . . . . .						
1298	Other <input type="text"/>						



**FIR2022: North Middlesex M**

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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2022

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,098,057,300	8,333,213	4,100,437	1,967,997	14,401,647

RTC RTQ LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6	CVA Assessment 7	Phase-In Taxable Assessment 16	Tax Rates				Municipal Taxes		Education Taxes	TOTAL 15
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	Taxes 14	
					%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	North Middlesex M													
0010	RT	0 Residential	Full Occupied	1.000000	100%	585,584,786	585,584,786	0.808422%	0.397792%	0.153000%	1.359214%	4,733,996	2,329,409	895,945	7,959,350
0050	MT	0 Multi-Residential	Full Occupied	1.769700	100%	6,157,800	6,157,800	1.430665%	0.703973%	0.153000%	2.287638%	88,097	43,349	9,421	140,867
0110	FT	0 Farmland	Full Occupied	0.250000	100%	1,440,700,317	1,440,700,317	0.202106%	0.099448%	0.038250%	0.339804%	2,911,742	1,432,748	551,068	4,895,558
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	8,200,300	8,200,300	0.202106%	0.099448%	0.038250%	0.339804%	16,573	8,155	3,137	27,865
0210	CT	0 Commercial	Full Occupied	1.144900	100%	24,449,697	24,449,697	0.925563%	0.455432%	0.880000%	2.260995%	226,297	111,352	215,157	552,806
0240	CU	0 Commercial	Excess Land	1.144900	70%	149,800	149,800	0.647894%	0.318802%	0.880000%	1.854696%	971	478	1,330	2,779
0270	CX	0 Commercial	Vacant Land	1.144900	70%	364,400	364,400	0.647894%	0.318802%	0.880000%	1.846696%	2,361	1,162	3,207	6,730
0510	IT	0 Industrial	Full Occupied	1.745100	100%	1,467,600	1,467,600	1.410778%	0.694187%	0.880000%	2.984965%	20,705	10,188	12,915	43,808
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.745100	100%	206,600	206,600	1.410778%	0.694187%	1.250000%	3.354965%	2,915	1,434	2,583	6,932
0545	IK	0 Industrial	Excess Land, Shared PIL	1.745100	65%	739,300	739,300	0.917006%	0.451221%	1.250000%	2.618227%	6,779	3,336	9,241	19,356
0570	IX	0 Industrial	Vacant Land	1.745100	65%	329,000	329,000	0.917006%	0.451221%	0.880000%	2.248227%	3,017	1,485	2,895	7,397
0710	PT	0 Pipeline	Full Occupied	1.055500	100%	13,168,000	13,168,000	0.853290%	0.419869%	0.880000%	2.153159%	112,361	55,288	115,878	283,527
2140	JT	0 Industrial, NConstr.	Full Occupied	1.745100	100%	11,193,700	11,193,700	1.410778%	0.694187%	0.880000%	2.984965%	157,918	77,705	98,505	334,128
2440	XT	0 Commercial, NConstr.	Full Occupied	1.144900	100%	5,296,000	5,296,000	0.925563%	0.455432%	0.880000%	2.260995%	49,018	24,120	46,605	119,743
0920	C7	0 Commercial	Small Scale On Farm Business	1.144900	100%	50,000	50,000	0.925563%	0.455432%	0.220000%	1.600995%	463	228	110	801
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			2,098,057,300	2,098,057,300					8,333,213	4,100,437	1,967,997	14,401,647



# FIR2022: North Middlesex M

Asmt Code: 3954  
MAH Code: 59619

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

### 3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			0		0

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$
6001														
												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
9601			Subtotal				0					0		0

2022.01

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2022

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	75,140			75,140
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	8,408,353	4,100,437	1,967,997	14,476,787
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	8,408,353	4,100,437	1,967,997	14,476,787

**FIR2022: North Middlesex M**

Asmt Code: 3954

MAH Code: 59619

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2022

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		3,343,900	30,950	15,229	29,426	75,605

KIC DTD 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS	TOTAL 15 \$	
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	PILS 14		
								0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$		
2001	0	North Middlesex M														
1210	CF	0	Commercial	PIL: Full Occupied	1.144900	100%	3,343,900	3,343,900	0.925563%	0.455432%	0.880000%	2.260995%	30,950	15,229	29,426	75,605
													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
9201				Subtotal			3,343,900	3,343,900					30,950	15,229	29,426	75,605

2022.01

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Asmt Code: 3954

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

### 2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9499

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

RTC RTQ	Tax Band	Property		Tax Rate		Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
		Class	Description	Tax Ratio	Description			Tax Ratio	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
4001											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	
				Subtotal			0				0			0	
9401											0			0	

# FIR2022: North Middlesex M

Asmt Code: 3954  
 MAH Code: 59619

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

### 3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
			0		0

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
9601												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
9601												0		0
			Subtotal			0						0		0

2022.01001

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910		<b>TOTAL PILS Levied by Tax Rate</b>			
		30,950	15,229	29,426	75,605
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890					0
	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .				0
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892					0
	<b>Subtotal</b>	0	0	0	0
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990		<b>TOTAL PILS Levied</b>			
		30,950	15,229	29,426	75,605



2022.01001

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

# Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2022

## 1. Municipal and School Board Taxation

TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
100.000%	76.806%	0.921%	20.692%	1.581%	0.000%

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board					
	16	2	18	17	3	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
	\$	\$	\$	\$	\$	4	5	\$	7	8	9	10	11	
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)														
0010 Residential	585,584,786	585,584,786	585,584,786	585,584,786	7,959,350	4,733,996	2,329,409	895,945	766,467	12	129,444	22		
0050 Multi-residential	6,157,800	10,897,459	6,157,800	10,897,459	140,867	88,097	43,349	9,421	8,969		452			
0110 Farmland	1,440,700,317	360,175,079	1,440,700,317	360,175,079	4,895,558	2,911,742	1,432,748	551,068	416,587		134,481			
0140 Managed Forests	8,200,300	2,050,075	8,200,300	2,050,075	27,865	16,573	8,155	3,137	2,757	11	348	21		
<b>9110 Subtotal</b>	<b>2,040,643,203</b>	<b>958,707,399</b>	<b>2,040,643,203</b>	<b>958,707,399</b>	<b>13,023,640</b>	<b>7,750,408</b>	<b>3,813,661</b>	<b>1,459,571</b>	<b>1,194,780</b>	<b>23</b>	<b>264,725</b>	<b>43</b>	<b>0</b>	<b>0</b>
0210 Commercial	25,013,897	28,461,798	25,013,897	28,461,798	563,116	230,092	113,220	219,804	168,823	2,024	45,482	3,475	0	0
0215 Commercial New Construction	5,296,000	6,063,390	5,296,000	6,063,390	119,743	49,018	24,120	46,605	35,795	429	9,644	737	0	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>30,309,897</b>	<b>34,525,189</b>	<b>30,309,897</b>	<b>34,525,189</b>	<b>682,859</b>	<b>279,110</b>	<b>137,340</b>	<b>266,409</b>	<b>204,618</b>	<b>2,454</b>	<b>55,125</b>	<b>4,212</b>	<b>0</b>	<b>0</b>
0510 Industrial	2,742,500	4,133,435	2,742,500	4,133,435	77,493	33,416	16,443	27,634	21,225	255	5,718	437	0	0
0515 Industrial New Construction	11,193,700	19,534,126	11,193,700	19,534,126	334,128	157,918	77,705	98,505	75,658	907	20,383	1,557	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>13,936,200</b>	<b>23,667,561</b>	<b>13,936,200</b>	<b>23,667,561</b>	<b>411,621</b>	<b>191,334</b>	<b>94,148</b>	<b>126,139</b>	<b>96,882</b>	<b>1,162</b>	<b>26,101</b>	<b>1,994</b>	<b>0</b>	<b>0</b>
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	13,168,000	13,898,824	13,168,000	13,898,824	283,527	112,361	55,288	115,878	89,001	1,067	23,977	1,832	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	0	0	0						
9170 Supplementary Taxes					75,140	75,140	0	0	0	0	0	0	0	0
<b>9180 Total Levied by Rate</b>					<b>14,476,787</b>	<b>8,408,353</b>	<b>4,100,437</b>	<b>1,967,997</b>	<b>1,585,282</b>	<b>4,706</b>	<b>369,929</b>	<b>8,081</b>	<b>0</b>	<b>0</b>
9190 Amts Added to Tax Bill					0	0	0	0						
9192 Other Taxation Amounts					0	0	0	0						
<b>9199 TOTAL before Adj.</b>	<b>2,098,057,300</b>	<b>1,030,798,973</b>	<b>2,098,057,300</b>	<b>1,030,798,973</b>	<b>14,476,787</b>	<b>8,408,353</b>	<b>4,100,437</b>	<b>1,967,997</b>	<b>1,585,282</b>	<b>4,706</b>	<b>369,929</b>	<b>8,081</b>	<b>0</b>	<b>0</b>

## 2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		
	16	2	18	17	3	LT / ST	UT	6
	\$	\$	\$	\$	\$	4	5	\$
1010 Residential	0	0	0	0	0	0	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1210 Commercial	3,343,900	3,828,431	3,343,900	3,828,431	75,605	30,950	15,229	29,426
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>3,343,900</b>	<b>3,828,431</b>	<b>3,343,900</b>	<b>3,828,431</b>	<b>75,605</b>	<b>30,950</b>	<b>15,229</b>	<b>29,426</b>
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construc	0	0	0	0	0	0	0	0
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1705 Landfill	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
<b>9280 Total Levied by Rate</b>					<b>75,605</b>	<b>30,950</b>	<b>15,229</b>	<b>29,426</b>
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
<b>9299 TOTAL before Adj.</b>	<b>3,343,900</b>	<b>3,828,431</b>	<b>3,343,900</b>	<b>3,828,431</b>	<b>75,605</b>	<b>30,950</b>	<b>15,229</b>	<b>29,426</b>

Part 3 contains Distribution of PILS by School Boards





**FIR2022: North Middlesex M**

Asmt Code: 3954

MAH Code: 59619

**Schedule 40**

**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2022

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410	Public Housing . . . . .						0	0			0
1420	Non-Profit/Cooperative Housing . . . . .						0	0			0
1430	Rent Supplement Programs . . . . .						0	0			0
1497	Other						0	0			0
1498	Other						0	0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610	Parks . . . . .						0	0			0
1620	Recreation programs . . . . .						0	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .						0	0			0
1634	Rec. Fac. - All Other . . . . .	487,022		497,860	92,059	3,158	171,973	1,252,072			1,252,072
1640	Libraries . . . . .			6,393	339		153	6,885			6,885
1645	Museums . . . . .						0	0			0
1650	Cultural services . . . . .						0	0			0
1698	Other						0	0			0
<b>1699</b>	<b>Subtotal</b>	487,022	0	504,253	92,398	3,158	172,126	1,258,957	0	0	1,258,957
<b>Planning and development</b>											
1810	Planning and zoning . . . . .	14,739		45	20,313		0	35,097			35,097
1820	Commercial and Industrial . . . . .	180,533		63,798	15,782	8,761	0	268,874			268,874
1830	Residential development . . . . .						0	0			0
1840	Agriculture and reforestation . . . . .						0	0			0
1850	Tile drainage/shoreline assistance . . . . .						0	0			0
1898	Other				2,294,346		0	2,294,346			2,294,346
<b>1899</b>	<b>Subtotal</b>	195,272	0	63,843	2,330,441	8,761	0	2,598,317	0	0	2,598,317
1910	Other						0	0			0
<b>9910</b>	<b>TOTAL</b>	2,899,149	86,252	3,957,097	5,891,533	94,343	193,821	2,144,350	0	0	15,266,545

2022.01

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2022

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	2,388,604
5020	Employee benefits . . . . .	510,545
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	2,899,149
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	2,899,149
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
Tourism		
5991	Specify <input type="text"/> . . . . .	
5992	Specify <input type="text"/> . . . . .	
5993	Specify <input type="text"/> . . . . .	
<b>Total of column 11 includes:</b>		
6009	Total COVID-19 Expenses as reported on SLC 40 9910 11 . . . . .	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



2022.01

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2022 Opening Net Book Value	COST				2022 Closing Cost Balance	AMORTIZATION				2022 Closing Net Book Value		
		2022 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2022 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2022 Closing Amortization Balance			
		1	2	3	4		5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Recreation and cultural services</b>													
1610	Parks	0	0			0	0			0		0	
1620	Recreation programs	0	0			0	0			0		0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0		0	
1634	Rec. Fac. - All Other	5,562,610	8,158,370			8,158,370	2,595,760	171,973		2,767,733		5,390,637	
1640	Libraries	770	7,240			7,240	6,470	153		6,623		617	
1645	Museums	0	0			0	0			0		0	
1650	Cultural services	0	0			0	0			0		0	
1698	Other	0	0			0	0			0		0	
<b>1699</b>	<b>Subtotal</b>	<b>5,563,380</b>	<b>8,165,610</b>	<b>0</b>	<b>0</b>	<b>8,165,610</b>	<b>2,602,230</b>	<b>172,126</b>	<b>0</b>	<b>2,774,356</b>		<b>5,391,254</b>	
<b>Planning and development</b>													
1810	Planning and zoning	0	0			0	0			0		0	
1820	Commercial and Industrial	0	0			0	0			0		0	
1830	Residential development	0	0			0	0			0		0	
1840	Agriculture and reforestation	0	0			0	0			0		0	
1850	Tile drainage/shoreline assistance	0	0			0	0			0		0	
1898	Other	0	0			0	0			0		0	
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	
1910	Other	0	0			0	0			0		0	
<b>9910</b>	<b>Total Tangible Capital Assets</b>	<b>61,604,774</b>	<b>98,267,857</b>	<b>3,691,986</b>	<b>440,499</b>	<b>0</b>	<b>101,519,344</b>	<b>36,663,083</b>	<b>2,144,350</b>	<b>427,847</b>		<b>38,379,586</b>	<b>63,139,758</b>

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**FIR2022: North Middlesex M** **Schedule 51**  
**Asmt Code: 3954** **SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MAH Code: 59619** **for the year ended December 31, 2022**

**SEGMENTED BY ASSET CLASS**

		2022 Opening Net Book Value (NBV) 1 \$	2022 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	1,382,675	1,382,675
2010	Land Improvements . . . . .	0	0
2020	Buildings . . . . .	18,285,342	18,101,851
2030	Machinery & Equipment . . . . .	2,719,351	2,904,983
2040	Vehicles . . . . .	1,453,601	1,759,686
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	23,840,969	24,149,195
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	37,763,805	38,990,563
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	37,763,805	38,990,563
9920	<b>Total Tangible Capital Assets</b>	61,604,774	63,139,758
2405	<b>Construction-in-progress</b>	4,253,139	14,386,146
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	65,857,913	77,525,904



**FIR2022: North Middlesex M** **Schedule 51**  
**Asmt Code: 3954** **SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS**  
**MAH Code: 59619** **for the year ended December 31, 2022**

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST			
		2022 Opening Balance	Expenditures in 2022	Less Assets Capitalized	2022 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	3,657	18,714	8,536	13,835
	<b>Protection services</b>				
0410	Fire	596,207	4,087,800	463,076	4,220,931
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	596,207	4,087,800	463,076	4,220,931
	<b>Transportation services</b>				
0611	Roads - Paved	0	3,191,656	1,105,921	2,085,735
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	4,385	504,292	195,981	312,696
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	4,385	3,695,948	1,301,902	2,398,431
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	833,129	1,520,829	1,639,331	714,627
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	2,771,915	4,226,200		6,998,115
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	3,605,044	5,747,029	1,639,331	7,712,742
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	0	0	0	0
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	0	0	0	0
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0
	<b>Recreation and cultural services</b>				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	43,846	88,180	91,819	40,207
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	43,846	88,180	91,819	40,207
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	0	0	0	0
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	4,253,139	13,637,671	3,504,664	14,386,146

2022.01

**FIR2022: North Middlesex M**

**Schedule 53**

Asmt Code: 3954

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

MAH Code: 59619

**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**

for the year ended December 31, 2022

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,948,824
1020	Acquisition of tangible capital assets . . . . .	-13,824,993
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	2,144,350
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-5,659
1050	Proceeds on sale of tangible capital assets . . . . .	18,311
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/> . . . . .	
1071	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>-11,667,991</b>
1210	Change in supplies inventories . . . . .	-31,667
1220	Change in prepaid expenses . . . . .	
1230	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>-31,667</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-8,750,834
1420	Net financial assets (net debt), beginning of year . . . . .	10,281,579
1422	Prior period adjustment . . . . .	
1423	Restated Net Financial Assets (Net Debt), beginning of year . . . . .	10,281,579
1421	Other comprehensive income (loss) . . . . .	
<b>9910</b>	<b>Net financial assets (net debt), end of year . . . . .</b>	<b>1,530,745</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	1,639,331
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>1,639,331</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	340,447
0406	Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03) . . . . .	3,792,609
0410	Municipal User Fees & Service Charges . . . . .	187,322
0415	Development Charges (SLC 61 0299 08) . . . . .	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0417	Community Benefit Charges (SLC 60 1036 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/> . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>4,320,378</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	251,200
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01) . . . . .	200,000
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>451,200</b>
<b>0499</b>	<b>Subtotal</b>	<b>4,771,578</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>6,410,909</b>
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	-7,414,084

2022.01

**FIR2022: North Middlesex M**

**Schedule 54**

Asmt Code: 3954

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

MAH Code: 59619

for the year ended December 31, 2022

\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2022 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	<b>0</b>
1220	Cash and cash equivalents, beginning of year . . . . .	<b>0</b>
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2022 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>0</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>0</b>



**FIR2022: North Middlesex M**

**Schedule 54**

Asmt Code: 3954

**CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

MAH Code: 59619

for the year ended December 31, 2022

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

**CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**

		2022 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,948,824
2020	Non-cash items including amortization . . . . .	2,144,350
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	3,175,178
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	
2096	Other <input type="text" value="Gain on sale"/> . . . . .	-5,658
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>8,262,694</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	18,318
0620	Cash used to acquire tangible capital assets . . . . .	-13,824,993
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-13,806,675</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	49,683
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/> . . . . .	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>49,683</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	1,639,331
1020	Principal long term debt repayment . . . . .	-367,328
1030	Temporary loans . . . . .	3,400,000
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>4,672,003</b>
1210	Increase in cash and cash equivalents . . . . .	-822,295
1220	Cash and cash equivalents, beginning of year . . . . .	12,636,364
<b>9920</b>	<b>Cash and cash equivalents, end of year</b>	<b>11,814,069</b>

		2022 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	11,616,345
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	197,724
1404	Other <input type="text"/> . . . . .	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>11,814,069</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	11,814,069
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>11,814,069</b>

2022.01

**FIR2022: North Middlesex M**

Asmt Code: 3954

MAH Code: 59619

**Schedule 60**

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2022

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year . . . . .	2,052,896	1,674,931	13,799,924
0312 Contribution from Operations: . . . . .		337,013	5,541,809
Development Charges Act			
0615 Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03) . . . . .	350,112		
0616 Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18) . . . . .	0		
0699 Subtotal Development Charges Act	350,112		
0810 Lot levies . . . . .			
0820 Subdivider contributions . . . . .			
0830 Recreational land (the Planning Act) . . . . .			
0834 Community Benefit Charges . . . . .			
0841 Investment Income . . . . .	39,435	38,553	
0842 Interest earned on Development Charges Receivable (SLC 61 0299 18) . . . . .	0		
0860 Gasoline Tax - Province . . . . .			
0861 Building Code Act, 1992 . . . . .			
0862 Canada Community - Building Fund (Federal Gas Tax) . . . . .	201,454		
0864 Building Canada Fund (BCF) . . . . .			
0870 Inter - Reserve Fund / Reserves Transfer . . . . .			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 <b>TOTAL Revenues &amp; Surplus</b>	<b>591,001</b>	<b>375,566</b>	<b>5,541,809</b>
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset . . . . .			3,792,609
1015 For current operations . . . . .		80,233	751,844
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08) . . . . .	0		
1026 Development Charges earned to operations (SLC 61 0299 07) . . . . .	0		
1027 Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23) . . . . .	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition . . . . .			
1035 Recreational land (the Planning Act) earned to operations . . . . .			
1036 Community Benefit Charges . . . . .			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations) . . . . .			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital) . . . . .			
1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) . . . . .	200,000		
1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building) . . . . .			
1070 Inter - Reserve Fund / Reserves Transfer . . . . .			
0910 Less: Utilization (deferred revenue recognized) . . . . .	200,000	80,233	4,544,453
2099 Balance, end of year . . . . .	2,443,897	1,970,264	14,797,280



2022.01

**FIR2022: North Middlesex M**

**Schedule 60**

Asmt Code: 3954

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

MAH Code: 59619

for the year ended December 31, 2022

**B: Parkland Special Account**

Parkland provided in the year

<b>Special Account</b>	
5801	Commercial / Industrial . . . . .
5802	Residential (standard rate) . . . . .
5803	Residential (alternative rate) . . . . .
5804	Other . . . . .

Amount of Land	Value of Land
1	2
#	\$

**C: Community Benefit Charges**

In Kind Contributions for the year

<b>Special Account</b>	
5901	In Kind Contributions (reported in year building permit issued) . . . . .

Value of In Kind Contributions
1
\$



**FIR2022: North Middlesex M**

Asmt Code: 3954

MAH Code: 59619

**Schedule 61  
DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2022

	Inflows / Revenue										Outflows / Expenditures									
	Development Charges Receivable				Development Charges Cash Collected						Outflows / Expenditures									
	Total Opening Development Charges Balance January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected during the year	Net Development Charges Receivable	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Inflows: Receivables and Cash Collected	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance at December 31	Development Charge Installments Receivable and Interest Collectible	Development Charges Net of Development Charge Installments Receivable	Commitments for Capital Projects Approved as of December 31	Balance Net of Development Charge Installments Receivable and Capital Commitments
1	17	18	19	20	2	3	21	6	22	7	8	9	23	11	12	13	14	15	16	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Development Charges</b>																				
0205 General Government	0				0				0	0					0	0	0	0	0	0
0206 Emergency Preparedness	0				0				0	0					0	0	0	0	0	0
0207 Electrical Power Services	0				0				0	0					0	0	0	0	0	0
0210 Fire Protection	0				0	25,290	188		25,478	25,478					0	25,478	0	25,478	0	25,478
0215 Police Protection	0				0				0	0					0	0	0	0	0	0
0216 Provinces Offences Act Services	0				0				0	0					0	0	0	0	0	0
0220 Roads and Structures	89,202				0	30,230	1,105		31,335	31,335					0	120,537	0	120,537	0	120,537
0225 Transit	0				0				0	0					0	0	0	0	0	0
0226 Toronto-York Subway Extension	0				0				0	0					0	0	0	0	0	0
0230 Wastewater	613,070				0	181,504	9,727		191,231	191,231					0	804,301	0	804,301	0	804,301
0235 Stormwater	37,724				0	2,755	300		3,055	3,055					0	40,779	0	40,779	0	40,779
0240 Water	42,411				0	78,888	938		79,826	79,826					0	122,237	0	122,237	0	122,237
0245 Emergency Medical Services	0				0				0	0					0	0	0	0	0	0
0246 Public Health Services	0				0				0	0					0	0	0	0	0	0
0250 Homes for the Aged	0				0				0	0					0	0	0	0	0	0
0255 Daycare	0				0				0	0					0	0	0	0	0	0
0260 Housing	0				0				0	0					0	0	0	0	0	0
0265 Parkland Development	27,076				0	2,400	1,480		3,880	3,880					0	30,956	0	30,956	0	30,956
0270 GO Transit	0				0				0	0					0	0	0	0	0	0
0275 Library	0				0				0	0					0	0	0	0	0	0
0280 Recreation	37,823				0	10,854	81		10,935	10,935					0	48,758	0	48,758	0	48,758
0285 Development Studies	0				0	18,191	135		18,326	18,326					0	18,326	0	18,326	0	18,326
0286 Parking	0				0				0	0					0	0	0	0	0	0
0287 Animal Control	0				0				0	0					0	0	0	0	0	0
0288 Municipal Cemeteries	0				0				0	0					0	0	0	0	0	0
0289 Waste Diversion Services	0				0				0	0					0	0	0	0	0	0
0290 Other	0				0				0	0					0	0	0	0	0	0
0295 Other	0				0				0	0					0	0	0	0	0	0
0296 Other	0				0				0	0					0	0	0	0	0	0
0297 Other	0				0				0	0					0	0	0	0	0	0
<b>0299 TOTAL</b>	<b>847,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,112</b>	<b>13,954</b>	<b>0</b>	<b>364,066</b>	<b>364,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,211,372</b>	<b>0</b>	<b>1,211,372</b>	<b>0</b>	<b>1,211,372</b>	

2022 01/01

**FIR2022: North Middlesex M**

Asmt Code: 3954

MAH Code: 59619

**Schedule 62  
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2022

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

Sq. Foot

**RESIDENTIAL CHARGES (\$)**

Service (MUST BE SELECTED IF DATA IS ENTERED)	Single Detached	Semi-Detached	Other Multiples	Apartments		Secondary Units	Special Care	Other	Other	Other	
	1	2	3	< = 1 Bedroom 4	> = 2 Bedroom 5	17	6	7	8	9	
<b>1 Municipal Wide Charges</b>	<i>If Other, Please Specify &gt;</i>						Special Care				
530 Roads	1,525.00	1,525.00	1,088.00	655.00	1,038.00		563.00				
210 Fire	1,405.00	1,405.00	1,002.00	603.00	956.00		518.00				
410 Parks and Recreation	603.00	603.00	430.00	259.00	411.00		223.00				
110 Administration Studies	972.00	972.00	693.00	417.00	662.00		359.00				
690 Wastewater	9,923.00	9,923.00	7,079.00	4,259.00	6,756.00		3,663.00				
670 Water	2,955.00	2,955.00	2,108.00	1,268.00	2,012.00		1,091.00				
730 Water Distribution	1,805.00	1,805.00	1,288.00	775.00	1,229.00		666.00				
9910 <b>TOTAL MUNICIPAL WIDE CHARGES</b>	19,188.00	19,188.00	13,688.00	8,236.00	13,064.00	0.00	7,083.00	0.00	0.00	0.00	

**NON - RESIDENTIAL CHARGES (\$)**

NON Res.	Industrial	Commercial	Institutional	Large Industrial	Other	Other
Per Sq. Foot 10	Per Sq. Foot 11	Per Sq. Foot 12	Per Sq. Foot 13	14	15	16
<i>If Other, Please Specify &gt;</i>				Large Industrial		
	0.55	0.55	0.55	0.55		
	0.50	0.50	0.50	0.50		
	0.06	0.06	0.06	0.06		
	0.38	0.38	0.38	0.38		
	5.28	5.28	5.28	13.28		
	1.11	1.11	1.11	1.11		
	0.88	0.88	0.88	0.88		
0.00	8.76	8.76	8.76	16.76	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

2022-01-01

**FIR2022: North Middlesex M**

Asmt Code: 3954

MAH Code: 59619

**Schedule 62**

**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2022

2022.01

**FIR2022: North Middlesex M**

**Schedule 70**

Asmt Code: 3954

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 59619

for the year ended December 31, 2022

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	11,814,069
	<b>Accounts receivable</b>	
0410	Canada . . . . .	703,062
0420	Ontario . . . . .	
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	
0450	School boards . . . . .	
0490	Other receivables . . . . .	3,584,434
0499	<b>Subtotal</b>	<b>4,287,496</b>
	<b>Taxes receivable</b>	
0610	Current year's levies . . . . .	298,486
0620	Previous year's levies . . . . .	80,343
0630	Prior year's levies . . . . .	182,079
0640	Penalties and interest . . . . .	35,458
0690	LESS: Allowance for uncollectables . . . . .	
0699	<b>Subtotal</b>	<b>596,366</b>
	<b>Investments *</b>	
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	
0828	Other <input type="text"/>	
0829	<b>Subtotal</b>	<b>0</b>
	<b>Debt Recoverable from Others</b>	
0861	Municipalities (SLC 74 0630 01) . . . . .	0
0862	School Boards (SLC 74 0620 01) . . . . .	0
0863	Retirement Funds (SLC 74 0899 01) . . . . .	0
0864	Sinking Funds (SLC 74 1099 01) . . . . .	0
0865	Individuals . . . . .	434,785
0868	Other <input type="text"/>	
0845	<b>Subtotal</b>	<b>434,785</b>
	<b>Other financial assets</b>	
0830	Inventories held for resale . . . . .	
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0852	Development Charge Installments Receivable (SLC 60 5636 01) . . . . .	0
0890	Other <input type="text"/>	
0891	Other <input type="text"/>	
0898	<b>Subtotal</b>	<b>0</b>
9930	<b>TOTAL Financial Assets</b>	<b>17,132,716</b>
8010	* Market value of Investments included in Line 0829 . . . . .	<input type="text"/>

2022.01

**FIR2022: North Middlesex M**

**Schedule 70**

Asmt Code: 3954

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 59619

for the year ended December 31, 2022

Liabilities		1
<b>Temporary loans</b>		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	4,400,000
2040	Other	
<b>2099</b>	<b>Subtotal</b>	<b>4,400,000</b>
<b>Accounts Payable</b>		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	4,481,389
2290	Other	
<b>2299</b>	<b>Subtotal</b>	<b>4,481,389</b>
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	2,443,897
2490	Other	1,807,214
<b>2499</b>	<b>Subtotal</b>	<b>4,251,111</b>
<b>Long term liabilities</b>		
2610	Debt issued	2,072,046
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
<b>2699</b>	<b>Subtotal</b>	<b>2,072,046</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	60,000
<b>Post employment benefits</b>		
2810	Accumulated sick leave	337,425
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
<b>2899</b>	<b>Subtotal post employment benefits</b>	<b>337,425</b>
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
<b>9940</b>	<b>TOTAL Liabilities</b>	<b>15,601,971</b>
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>1,530,745</b>

Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	77,525,904
6250	Inventories of Supplies	298,321
6260	Prepaid Expenses	
<b>6261</b>	<b>Intangible Assets</b>	
<b>6262</b>	<b>Other</b>	
<b>6299</b>	<b>Total Non-Financial Assets</b>	<b>77,824,225</b>
<b>9970</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>79,354,970</b>

Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	77,525,904
<b>6411</b>	<b>Investment in Intangible Assets</b>	
<b>6412</b>	<b>Other</b>	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	16,767,544
6430	General Surplus/ (Deficit)	-150,773
6431	Unexpended capital financing	-9,909,124
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Benefiting land owners	-2,994,609
5077	Other	
5078	Other	
5079	Other	
<b>5098</b>	<b>Total Local Boards</b>	<b>-2,994,609</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-337,425
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other Net long-term debt	-1,546,547
6620	Other	
6630	Other	
6640	Other	
<b>6699</b>	<b>Total Other</b>	<b>-1,883,972</b>
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>79,354,970</b>

2022.01

**FIR2022: North Middlesex M**

**Schedule 70**

Asmt Code: 3954

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 59619

for the year ended December 31, 2022

2022.01001

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Single/Lower-Tier ONLY **Schedule 72**

## CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2022

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	636,903
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	14,476,787
0225	PLUS: Current Year Penalties and Interest . . . . .	106,599
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	14,270,413
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	353,510
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/> . . . . .	
0290	Taxes receivable, end of year . . . . .	596,366

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	13,705,305
0620	Previous year's tax . . . . .	473,259
0630	Penalties and interest . . . . .	91,849
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>14,270,413</b>

2022.01

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2022

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353) . . . . .					0			0	
1010	Write-off of taxes (Mun. Act 354) . . . . .					0			0	
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act . . . . .					0			0	
1030	Cancellation, reduction or refund of taxes (Mun. Act 365) . . . . .					0			0	
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB de . . . . .					0			0	
1050	RfR (Assessment Act 39.1) . . . . .	808	10	227	17	0	1,062	977	481	2,520
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1 . . . . .						0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32 . . . . .	1,168	8	171	13	0	1,360	4,145	2,039	7,544
1080	Special Amended Notice (SAN) (Assessment Act) . . . . .	1,187	13	311	25	0	1,536	0	0	1,536
1090	Tax Incentive Adjustment (TIA) (Assessment Act) . . . . .	33,885	0	4,722	0	0	38,607	202,927	100,376	341,910
<b>1099</b>	<b>Subtotal</b>	<b>37,048</b>	<b>31</b>	<b>5,431</b>	<b>55</b>	<b>0</b>	<b>42,565</b>	<b>208,049</b>	<b>102,896</b>	<b>353,510</b>
1299	Discounts for Advance Payments (Mun. Act 345(10)) . . . . .									0
1499	Tax Credit (Mun. Act 474.3) . . . . .									0
1699	Tax Cancellation - Low income seniors and Disabled persons (M . . . . .						0			0
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .						0			0
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .						0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2099	Rebates for Charities (Mun. Act 361) . . . . .						0			0
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .						0			0
2301	Contaminated Property (Mun. Act 365.1) . . . . .						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .						0			0
2400	Change in Assessment (Mun. Act 365.3) . . . . .						0			0
2890	Other <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
<b>2899</b>	<b>Tax adjustments before allowances</b>	<b>37,048</b>	<b>31</b>	<b>5,431</b>	<b>55</b>	<b>0</b>	<b>42,565</b>	<b>208,049</b>	<b>102,896</b>	<b>353,510</b>

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
4010	Tax sale, Tax registration accounts . . . . .									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. . . . .						0			0
4420	Net Impact of 5% Capping Limit Program . . . . .						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
<b>4999</b>	<b>Tax Adjustments Not Applied to Taxation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Additional Information										
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	1,548,234	4,675	364,498	8,026	0	1,925,432			



2022.01

# FIR2022: North Middlesex M

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

Asmt Code: 3954  
MAH Code: 59619

1. Debt burden of the municipality		1
All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		\$
0210	To Ontario and agencies . . . . .	434,785
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	
0297	Other <input type="text" value="Consolidated"/> . . . . .	90,714
0298	Other <input type="text" value="Lake Huron Primary Water Board"/> . . . . .	1,546,547
<b>0299</b>	<b>Subtotal</b>	<b>2,072,046</b>
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 <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer . . . . .	
0820	Water . . . . .	
0896	Other <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
LESS: Own sinking funds (Actual balances)		
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>2,072,046</b>

2. Debt burden of the municipality: Analysed by debt instrument		
1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	
1230	Long term bank loans . . . . .	2,072,046
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text"/> . . . . .	
1298	Other <input type="text"/> . . . . .	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>2,072,046</b>

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:		
1425	Wastewater system . . . . .	
1430	Storm water system . . . . .	
1435	Waterworks system . . . . .	1,637,261
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 . . . . .	434,785
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>2,072,046</b>

2022.01001

# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

### 4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
	<b>Other currency:</b>	
1630	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1660	Par value in <input type="text"/>	

### 5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds . . . . .	<input type="text"/>
------	---------------------	----------------------

### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

### 7. Long term commitments at year end

2410	Hospital support . . . . .	<input type="text"/>
2420	University support . . . . .	<input type="text"/>
2430	Leases and other agreements . . . . .	<input type="text"/>
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
<b>2499</b>	<b>TOTAL</b>	<b>0</b>



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# FIR2022: North Middlesex M

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# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2022

### 12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2023 . . . . .	229,147							
3220	Year 2024 . . . . .	231,763							
3230	Year 2025 . . . . .	239,085							
3240	Year 2026 . . . . .	219,238							
3250	Year 2027 . . . . .	226,716							
3260	Years 2028 to 2032 . . . . .	804,969							
3270	Years 2033 onwards . . . . .	121,128							
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	2,072,046	0	0	0	0	0	0	0

### 13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

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# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2022

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	
		\$	\$	\$	\$	\$	20
							\$
<b>Assets</b>							
0210	Current .....						0
0220	Capital .....						0
0297	Other .....						0
0298	Other <input type="text"/> .....						0
<b>0299</b>	<b>Total Assets</b>	0	0	0	0	0	0
<b>Liabilities</b>							
0410	Current .....						0
0420	Long-term .....						0
0497	Other .....						0
0498	Other <input type="text"/> .....						0
<b>0499</b>	<b>Total Liabilities</b>	0	0	0	0	0	0
<b>9910</b>	<b>Net Equity</b>	0	0	0	0	0	0
0610	Municipality's Share						0
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues .....						0
0820	Expenses .....						0
<b>9920</b>	<b>Net Income (Loss)</b>	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

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# FIR2022: North Middlesex M

# Schedule 79

Asmt Code: 3954

## COMMUNITY IMPROVEMENT PLANS

MAH Code: 59619

for the year ended December 31, 2022

<b>Community Improvement Plans (Section 28 of the Planning Act)</b>		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1 \$	2 #
<b>Grants</b>			
2010	Environment Site Assessment/Remediation . . . . .		
2020	Development/Redevelopment of Land/Buildings . . . . .		
<b>Loans</b>			
2210	Loans issued in current year (2022) . . . . .		
2220	Outstanding Loans as of 2022 . . . . .		
<b>Tax Assistance (per Municipal Act 365.1 ss21)</b>			
2410	Cancellation . . . . .		
2420	Deferral . . . . .		
<b>Long Term Commitments for Grants, Loans or Tax Assistance beyond 2022</b>			
2610	Year: 2023 . . . . .		
2620	Year: 2024 . . . . .		
2630	Year: 2025 . . . . .		
2640	Year: 2026 . . . . .		
2650	Year: 2027 . . . . .		
2660	Years beyond 2027 . . . . .		

**FIR2022: North Middlesex M**

Asmt Code: 3954  
MAH Code: 59619

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2022

**1. Municipal workforce profile**  
**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	14.00	2.00	
0210 Fire	0.00	2.00	0.00
0211 Uniform		2.00	
0212 Civilian			
0215 Police	0.00	0.00	0.00
0216 Uniform			
0217 Civilian			
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	10.00		4.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	6.00		8.00
0250 Libraries			
0255 Planning			
0290 Other	1.00		
<b>0298 Subtotal</b>	<b>31.00</b>	<b>4.00</b>	<b>12.00</b>
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
<b>Employees of Joint Local Boards</b>			
0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>31.00</b>	<b>4.00</b>	<b>12.00</b>

**FIR2022: North Middlesex M**

Asmt Code: 3954  
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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2022

2. Selected investments of own sinking funds as at Dec. 31		Own Municipality	Other Munic., School Boards	Provincial	Federal
		1	2	3	4
		\$	\$	\$	\$
0610	Own sinking funds . . . . .				

3. Municipal procurement this year		Number of Contracts	Value of Contracts
		1	2
		#	\$
1010	Total construction contracts awarded . . . . .	2	12,795,600
1020	Construction contracts awarded at \$100,000 or greater . . . . .	2	12,795,600

4. Building permit information		Number of Building Permits	Total Value of Building Permits
		1	2
		#	\$
1210	Residential properties . . . . .	67	10,593,486
1220	Multi-Residential properties . . . . .		
1230	All other property classes . . . . .	75	38,812,151
1299	<b>Subtotal</b>	<b>142</b>	<b>49,405,637</b>

5. Insured value of physical assets		1
		\$
1410	Buildings . . . . .	43,598,500
1420	Machinery and equipment . . . . .	5,702,800
1430	Vehicles . . . . .	
1497	Other <input type="text"/> . . . . .	
1498	Other <input type="text"/> . . . . .	
1499	<b>Subtotal</b>	<b>49,301,300</b>

6. Total Dollar Losses due to Structural Fires		1
		\$
1510	Losses due to structural fires, averaged over 3 yrs (2020 - 2022) . . . . .	1,108,575



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# FIR2022: North Middlesex M

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# Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2022

## 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Protection	Police	0420	1,011,896	OPP service
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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# FIR2022: North Middlesex M

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# Schedule 80

## STATISTICAL INFORMATION

for the year ended December 31, 2022

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	Huron Primary Water Board	0802	2%	765,052	686,665
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
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0835					
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0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

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# FIR2022: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

# Schedule 80

## STATISTICAL INFORMATION

for the year ended December 31, 2022

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munc. Contributions 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

**FIR2022: North Middlesex M**

Asmt Code: 3954

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2022

**9. Building Permit Information (Performance Measures)**

1300 What method does your municipality use to determine total construction value? . . . . .

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

**Total Value of Construction Activity**

1304 Total Value of Construction Activity for 2022 based on permits issued. . . . .

1 \$
49,405,637

**Review of Complete Building Permit Applications:** Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

Median Number of Working Days 1 #	10
---	----

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .

Reference : provincial standard is 10 working days

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .

Reference : provincial standard is 15 working days

12
----

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** . . . . .

Reference : provincial standard is 20 working days

20
----

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .

Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

**Number Of Building Permit Applications**

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
80		80

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .

10		10
----	--	----

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)** . . . . .

38		38
----	--	----

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .

1		1
---	--	---

1322 **Subtotal**

129	0	129
-----	---	-----

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.  
Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

**10. Planning and Development**

**Land Use Planning (using building permit information)**

1350 Number of residential units in new detached houses . . . . .

1352 Number of residential units in new semi-detached houses . . . . .

1354 Number of residential units in new row houses . . . . .

1356 Number of residential units in new apartments/condo apartments . . . . .

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
2	17	23
2	17	23

**Land Designated for Agricultural Purposes**

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2022. . . . .

Hectares 1 #	51,874
--------------------	--------

**11. Transportation Services**

1710 Roads : Total Paved Lane Km . . . . .

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .

1 #	204
	200

1722 Has the entire municipal road system been rated? . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y

**FIR2022: North Middlesex M**

Asmt Code: 3954  
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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2022

1725	Indicate the rating system used and the year the rating was conducted . . . . .				Road Condition Assessment												
1730	Roads : Total UnPaved Lane Km . . . . .	726															
1740	Winter Control : Total Lane Km maintained in winter . . . . .	800															
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area . . . . .																
1755	Transit : Population of Service Area . . . . .																
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	1,128,224															
		<table border="1"> <tr> <td>Number of structures where the condition of primary components is rated as good to very good, requiring only repair</td> <td>Total Number</td> </tr> <tr> <td>1</td> <td>2</td> </tr> <tr> <td>#</td> <td>#</td> </tr> </table>		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number	1	2	#	#								
Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number																
1	2																
#	#																
1765	Rating Of Bridges And Culverts																
1765	Bridges . . . . .	30	37														
1766	Culverts . . . . .	41	46														
1767	<b>Subtotal</b>	<b>71</b>	<b>83</b>														
		<table border="1"> <tr> <td>Column 1</td> <td>Column 2</td> <td>Column 3</td> <td>Description 4</td> </tr> <tr> <td>#</td> <td>#</td> <td>#</td> <td>LIST</td> </tr> <tr> <td></td> <td></td> <td></td> <td><b>N</b></td> </tr> </table>		Column 1	Column 2	Column 3	Description 4	#	#	#	LIST				<b>N</b>		
Column 1	Column 2	Column 3	Description 4														
#	#	#	LIST														
			<b>N</b>														
1768	Have all bridges and culverts in the municipal system been rated? . . . . .																
1769	Indicate the rating system used and the year the rating was conducted . . . . .																
	<b>12. Environmental Services</b>																
		1															
		#															
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	0															
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .	20															
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .	5,250,000.000															
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater . . . . .	0.000															
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	24															
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins) . . . . .																
1845	Water Treatment : Total Megalitres of Drinking Water Treated . . . . .																
1850	Water Main Breaks : Number of water main breaks in a year . . . . .	3															
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .	480															
1860	Solid Waste Collection : Total tonnes collected from all property classes . . . . .	1,100															
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes . . . . .	1,100															
1870	Waste Diversion : Total tonnes diverted from all property classes . . . . .	650															
	<b>13. Recreation Services</b>																
		1															
		#															
1910	Trails : Total kilometres of trails (owned by municipality and third parties) . . . . .	6															
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned) . . . . .	6,420															
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned) . . . . .	48															
	<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>																
		1															
		\$															
2310	Fire Services: Other revenue . . . . .																
2320	Paved Roads : Other revenue . . . . .																
2330	Solid Waste Disposal : Other revenue . . . . .																
2340	Waste Diversion : Other Revenue . . . . .																
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	44,118,400															

**FIR2022: North Middlesex M**

**Schedule 81**

Asmt Code: 3954

**ANNUAL DEBT REPAYMENT LIMIT**

MAH Code: 59619

based on the information reported for the year ended December 31, 2022

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2024**

**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	367,328
0220	Interest (SLC 74 3099 02) . . . . .	86,252
0299	<b>Subtotal</b>	<b>453,580</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>453,580</b>

		1
		\$
<b>Excluded Debt Charges</b>		
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>453,580</b>

		1
		\$
1610	Total Revenues (SLC 10 9910 01) . . . . .	18,215,369
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,610,184
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	0
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	200,000
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	12,608
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	5,658
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2256	<b>Deferred revenue earned (Community Benefits) (SLC 10 1815 01) . . . . .</b>	<b>0</b>
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01) . . . . .	40,781
2299	<b>Subtotal</b>	<b>1,869,231</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>16,346,138</b>
2620	<b>25% of Net Revenues</b>	<b>4,086,535</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>3,632,955</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =

2022.01

# FIR2022: North Middlesex M

# Schedule 83

Asmt Code: 3954

## NOTES

MAH Code: 59619

for the year ended December 31, 2022

### NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**