

2016 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: **2016-V1.03**

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	
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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
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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	Nandini Syed
0022	Telephone	(519) 294-6244
0024	Fax	(519) 294-0573
0028	Email (Required)	nandinis@northmiddlesex.on.ca
0030	Website address of Municipality	www.northmiddlesex.on.ca
0091	Municipal Auditor	Michael Watson
0092	Municipal Audit Firm	Davis Martindale LLP
0095	Municipal Auditor's Email (Required)	mwatson@davismartindale.com
0090	Municipal Treasurer	Nandini Syed
0093	Municipal Treasurer's Email (Required)	nandinis@northmiddlesex.on.ca
0094	Date	8/8/2017

Signature of Municipal Treasurer

Nandini Syed
 Signature _____ Date _____

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	OMB Method
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data		Data Source	
	1	2	1	2
	(#)		(List)	
0040	Households	2,255	MPAC	
0041	Population	5,358	MPAC	
0042	Youth Population	386	MPAC	

2016-V1.03

FIR2016: North Middlesex M

Schedule 10

Asmt Code: 3954

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 59619

for the year ended December 31, 2016

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)	6,059,561
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	63,264
9940	Subtotal	6,122,825
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	2,233,100
0695	Other OMAFRA OCIF	74,633
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,307,733
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	162,330
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
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 Gas Tax) (SLC 60 1047 01)	0
0899	Subtotal	162,330
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	21,318
1299	Total User Fees and Service Charges (SLC 12 9910 04)	3,674,655
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	198,335
1430	Rents, concessions and franchises	770
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	199,105
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	368
1620	Penalties and interest on taxes	104,698
1698	Other Late Payment Charges	621
1699	Subtotal	105,687
Other revenue		
1805	Investment income	57,511
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	33,706
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
1814	Other Deferred revenue earned	
1830	Donations	33,708
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 MTO	36,608
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	161,533
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	12,755,186

2016-V1.03

FIR2016: North Middlesex M

Schedule 10

Asmt Code: 3954

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 59619

for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	12,755,186
2020	LESS: Total Expenses (SLC 40 9910 11)	11,680,571
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	1,074,615
2060	Accumulated surplus/(deficit) at the beginning of year	59,539,463
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	59,539,463
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	60,614,078

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
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:		1
Canada Gas Tax Funding		\$
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	
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	
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	
4099	Canada Gas Tax	0

FIR2016: North Middlesex M

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2016

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government	48,633			53,807			
Protection services							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)			21,318				
0498 Other							
0499 Subtotal	0	0	21,318	0	0	0	0
Transportation services							
0611 Roads - Paved				1,408			
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							
0699 Subtotal	0	0	0	1,408	0	0	0
Environmental services							
0811 Wastewater collection/conveyance				806,146			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				1,708,053			
0840 Solid waste collection				196,989			
0850 Solid waste disposal							
0860 Waste diversion				16			
0898 Other							
0899 Subtotal	0	0	0	2,711,204	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				40,628			
1098 Other							
1099 Subtotal	0	0	0	40,628	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non-Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				488,741			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	0	0	0	488,741	0	0	0
Planning and development							
1810 Planning and zoning				295,503			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance	113,697			75,739			
1898 Other				7,625			
1899 Other				0			
1899 Subtotal	113,697	0	0	378,867	0	0	0
1910 Other							
9910 TOTAL	162,330	0	21,318	3,674,655	0	0	0

FIR2016: North Middlesex M

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2016

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	Y
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

		Decrease - Percentage Retained	Tax Adjustment - Increase	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		2	3	4	5	6	7	8	9	10	11
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%	0	0	10.0%	5.0%	500	500	Y	Y	Y
0330	C Commercial	60.6%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0340	I Industrial	96.3%	0	0	10.0%	10.0%	500	500	Y	Y	Y

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
2	3	4	5	6	7
Y or N	#	\$	%	\$	%
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?	Year Current Phase-In Initiated	Term of Current Phase-In
2	3	4
Y or N	Year	# 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	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2	3	4	5	6	7
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	2		2		
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"/>					

FIR2016: North Middlesex M

Asmt Code: 3954
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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,359,352,900	6,068,868	2,968,110	1,914,685	10,951,663

RTC RTO	Tax Band	Property		Tax Rate		Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
		Class	Description	Tax Ratio	Description				Tax Ratio	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	North Middlesex M														
0010	RT	0	Residential	Full Occupied	1.000000	100%	497,852,695	497,852,695	0.791808%	0.387250%	0.188000%	1.367058%	3,942,037	1,927,935	935,963	6,805,935
0050	MT	0	Multi-Residential	Full Occupied	1.769700	100%	6,170,000	6,170,000	1.401262%	0.685316%	0.188000%	2.274578%	86,458	42,284	11,600	140,342
0110	FT	0	Farmland	Full Occupied	0.250000	100%	805,290,250	805,290,250	0.197952%	0.096813%	0.047000%	0.341765%	1,594,088	779,626	378,486	2,752,200
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	5,776,650	5,776,650	0.197952%	0.096813%	0.047000%	0.341765%	11,435	5,593	2,715	19,743
0210	CT	0	Commercial	Full Occupied	1.144900	100%	21,612,605	21,612,605	0.906541%	0.443363%	1.386897%	2.736801%	195,927	95,822	299,745	591,494
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.144900	100%	55,000	55,000	0.906541%	0.443363%	1.386897%	2.736801%	499	244	763	1,506
0240	CU	0	Commercial	Excess Land	1.144900	70%	51,400	51,400	0.634578%	0.310354%	0.970828%	1.915760%	326	160	499	985
0270	CX	0	Commercial	Vacant Land	1.144900	70%	262,000	262,000	0.634578%	0.310354%	0.970828%	1.915760%	1,663	813	2,544	5,020
0510	IT	0	Industrial	Full Occupied	1.745100	100%	2,176,700	2,176,700	1.381784%	0.675790%	1.500000%	3.557574%	30,077	14,710	32,651	77,438
												0	0	0	0	
0570	IX	0	Industrial	Vacant Land	1.745100	65%	159,000	159,000	0.898159%	0.439263%	0.975000%	2.312422%	1,428	698	1,550	3,676
0710	PT	0	Pipeline	Full Occupied	1.055500	100%	11,209,000	11,209,000	0.835753%	0.408742%	1.294193%	2.538688%	93,680	45,816	145,066	284,562
2140	JT	0	Industrial, NConstr.	Full Occupied	1.745100	100%	6,741,900	6,741,900	1.381784%	0.675790%	1.180000%	3.237574%	93,158	45,561	79,554	218,273
2440	XT	0	Commercial, NConstr.	Full Occupied	1.144900	100%	1,995,700	1,995,700	0.906541%	0.443363%	1.180000%	2.529904%	18,092	8,848	23,549	50,489
												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	1,359,352,900	1,359,352,900				6,068,868	2,968,110	1,914,685	10,951,663

FIR2016: North Middlesex M

Asmt Code: 3954
MAH Code: 59619

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2016

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001												0			0
												0			0
												0			0
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												0			0
												0			0
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												0			0
												0			0
												0			0
												0			0
9401								0				0			0
							Subtotal	0				0			0

2016-V1.03

FIR2016: North Middlesex M

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		0	0	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 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		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 \$	Taxes 14 \$	
6001													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	
9601						0	0						0	0	
			Subtotal			0	0						0	0	

FIR2016: North Middlesex M

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
4. ADJUSTMENTS TO TAXATION	12	13	14	15
	\$	\$	\$	\$
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	660		-660	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	60,342	29,615	35,161	125,118
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	6,129,870	2,997,725	1,949,186	11,076,781
7. AMOUNTS ADDED TO TAX BILL				
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 Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input type="text"/>				0
9892 Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	6,129,870	2,997,725	1,949,186	11,076,781

FIR2016: North Middlesex M

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		2,732,000	24,767	12,113	37,890	74,770

KIC DTA 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	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 \$	
2001	0	North Middlesex M													
1010	RF 0	Residential	PIL: Full Occupied	1.000000	100%			0.791808%	0.387250%	0.188000%	1.367058%	0	0	0	0
1210	CF 0	Commercial	PIL: Full Occupied	1.144900	100%	2,732,000	2,732,000	0.906541%	0.443363%	1.386897%	2.736801%	24,767	12,113	37,890	74,770
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	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	2,732,000	2,732,000			24,767	12,113	37,890	74,770

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

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

9499	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
		0			0

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal PILS		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
9401												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
9401							Subtotal	0	0			0			0

FIR2016: North Middlesex M

Asmt Code: 3954
MAH Code: 59619

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2016

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

9699	TOTAL		0		0
------	-------	--	---	--	---

RTC RTO LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	PIL CVA Assessment \$	PIL Phased-In Assessment \$	Tax Rates				Municipal PILS		Education	TOTAL \$	
								8	9	10	11	12	13	14		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		
9601													0	0		
							0	0					0	0		

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

	Municipal PILS		Education	TOTAL
	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799 Total of all supplementary PILS (Supps, Omits, Section 444)	37,890		-37,890	0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910 TOTAL PILS Levied by Tax Rate	62,657	12,113	0	74,770
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU				
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 type="text"/>				0
9890 Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
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	607	297	659	1,563
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 type="text"/>				0
9892 Subtotal	607	297	659	1,563
8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990 TOTAL PILS Levied	63,264	12,410	659	76,333

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2016

1. Municipal and School Board Taxation

		TOTAL				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)		100.000%				77.434%	0.660%	20.266%	1.640%	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					Education Taxes				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	4 \$	5 \$	6 \$	Distribution of Education Taxes in column 6 by School Board					
	7 \$	8 \$	9 \$	10 \$	11 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
0010 Residential	497,852,695	497,852,695	497,852,695	497,852,695	6,805,935	3,942,037	1,927,935	935,963	788,194	172	147,220	377			
0050 Multi-residential	6,170,000	10,919,049	6,170,000	10,919,049	140,342	86,458	42,284	11,600	11,033		567				
0110 Farmland	805,290,250	201,322,563	805,290,250	201,322,563	2,752,200	1,594,088	779,626	378,486	277,488		100,705	293			
0140 Managed Forests	5,776,650	1,444,163	5,776,650	1,444,163	19,743	11,435	5,593	2,715	2,362	9	322	22			
9110 Subtotal	1,315,089,595	711,538,469	1,315,089,595	711,538,469	9,718,220	5,634,018	2,755,438	1,328,764	1,079,077	181	248,814	692	0		
0210 Commercial	21,981,005	25,058,409	21,981,005	25,058,409	599,005	198,415	97,039	303,551	235,052	2,003	61,518	4,978	0		
0215 Commercial New Construction	1,995,700	2,284,877	1,995,700	2,284,877	50,489	18,092	8,848	23,549	18,235	155	4,772	386	0		
0310 Parking Lot	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		
0325 Office Building New Construct	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		
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0		
9120 Subtotal	23,976,705	27,343,286	23,976,705	27,343,286	649,494	216,507	105,887	327,100	253,287	2,159	66,290	5,364	0		
0510 Industrial	2,335,700	3,978,915	2,335,700	3,978,915	81,114	31,505	15,408	34,201	26,483	226	6,931	561	0		
0515 Industrial New Construction	6,741,900	11,765,290	6,741,900	11,765,290	218,273	93,158	45,561	79,554	61,602	525	16,122	1,305	0		
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0		
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0		
9130 Subtotal	9,077,600	15,744,205	9,077,600	15,744,205	299,387	124,663	60,969	113,755	88,085	751	23,054	1,866	0		
0710 Pipelines	11,209,000	11,831,100	11,209,000	11,831,100	284,562	93,680	45,816	145,066	112,330	957	29,399	2,379	0		
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0		
9160 Adj. for shared PIL properties					0	660	0	-660	-511	-4	-134	-11	0		
9170 Supplementary Taxes					125,118	60,342	29,615	35,161	26,917	156	7,675	413	0		
9180 Total Levied by Rate					11,076,781	6,129,870	2,997,725	1,949,186	1,559,185	4,200	375,098	10,703	0		
9190 Amts Added to Tax Bill					0	0	0	0	0	0	0	0	0		
9192 Other Taxation Amounts					0	0	0	0	0	0	0	0	0		
9199 TOTAL before Adj.	1,359,352,900	766,457,060	1,359,352,900	766,457,060	11,076,781	6,129,870	2,997,725	1,949,186	1,559,185	4,200	375,098	10,703	0		

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			Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	4 \$	5 \$	6 \$
1010 Residential	0	0	0	0	0	0	0	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0	0
9210 Subtotal	0	0	0	0	0	0	0	0	0
1210 Commercial	2,732,000	3,127,867	2,732,000	3,127,867	74,770	24,767	12,113	37,890	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0
9220 Subtotal	2,732,000	3,127,867	2,732,000	3,127,867	74,770	24,767	12,113	37,890	
1510 Industrial	0	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0	0
1615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	37,890	0	-37,890	
9280 Total Levied by Rate					74,770	62,657	12,113	0	
9290 Amts Added to PILS					0	0	0	0	0
9292 Other PIL Amounts					1,563	607	297	659	
9299 TOTAL before Adj.	2,732,000	3,127,867	2,732,000	3,127,867	76,333	63,264	12,410	659	

Part 3 contains Distribution of PILS by School Boards

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2016

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada				0		0										
5020 Canada Enterprises	4,932	954		5,886		5,886	4,932	954								
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act				0		0										
5230 Inst. Payments - Heads and Beds	0	0	0	0		0										
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Mortgage and Housing Corporation				0		0										
5430 Liquor Control Board of Ont.				0		0										
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	607	297	659	1,563		1,563	607	297	659	509	4	136	10			
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 Municipal Enterprises	33,926	6,558		40,484		40,484	33,926	6,558								
5910 Other Muns and Enterprises	23,799	4,601		28,400		28,400	23,799	4,601								
5950 Amounts Added to PIL	0	0	0	0		0										
9599 TOTAL	63,264	12,410	659	76,333	0	76,333	63,264	12,410	659	509	4	136	10	0		

2016-V1.03

FIR2016: North Middlesex M

Asmt Code: 3954
MAH Code: 59619

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2016

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
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
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	117,477		87,537				205,014			205,014
1620	Recreation programs							0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	374,509		397,485	156,331		154,449	1,082,774			1,082,774
1640	Libraries	874		16,158				17,032			17,032
1645	Museums							0			0
1650	Cultural services							0			0
1698	Other							0			0
1699	Subtotal	492,860	0	501,180	156,331	0	154,449	1,304,820	0	0	1,304,820
Planning and development											
1810	Planning and zoning	41,785		29,815	76,462			148,062			148,062
1820	Commercial and Industrial							0			0
1830	Residential development							0			0
1840	Agriculture and reforestation	52,904		1,577	434,690			489,171			489,171
1850	Tile drainage/shoreline assistance		7,625					7,625			7,625
1898	Other							0			0
1899	Subtotal	94,689	7,625	31,392	511,152	0	0	644,858	0	0	644,858
1910	Other							0			0
9910	TOTAL	2,697,472	58,109	3,515,164	3,411,637	1,429	248,163	1,748,597	0	0	11,680,571

FIR2016: North Middlesex M

Asmt Code: 3954
MAH Code: 59619

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2016

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	2,170,852
5020	Employee benefits	526,620
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	2,697,472
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	2,697,472
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
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"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2016-V1.03

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST				AMORTIZATION				2016 Closing Net Book Value	
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2016 Closing Amortization Balance
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$		9 \$
Social Housing											
1410	Public Housing	0	0			0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0
1430	Rent Supplement Programs	0	0			0	0			0	0
1497	Other	0	0			0	0			0	0
1498	Other	0	0			0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
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	5,430,733	7,279,475	92,940	19,340	7,353,075	1,848,742	154,115	19,319	1,983,538	5,369,537
1640	Libraries	770	7,240			7,240	6,470			6,470	770
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
1699	Subtotal	5,431,503	7,286,715	92,940	19,340	7,360,315	1,855,212	154,115	19,319	1,990,008	5,370,307
Planning and development											
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
1899	Subtotal	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	56,877,825	81,779,648	769,623	91,858	82,457,413	24,901,823	1,748,597	91,812	26,558,608	55,898,805

FIR2016: North Middlesex M

Schedule 51

Asmt Code: 3954

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 59619

for the year ended December 31, 2016

SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	787,156	876,077
2010	Land Improvements	0	
2020	Buildings	9,114,732	8,996,741
2030	Machinery & Equipment	2,275,192	2,095,742
2040	Vehicles	1,038,963	932,434
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	13,216,043	12,900,994
		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	107,186	107,186
2210	Land Improvements	0	
2220	Buildings	9,901,127	9,700,486
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	33,653,469	33,190,139
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	43,661,782	42,997,811
9920	Total Tangible Capital Assets	56,877,825	55,898,805
2405	Construction-in-progress	0	0
9921	Total Tangible Capital Assets and Construction-in-progress	56,877,825	55,898,805

FIR2016: 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, 2016**

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
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
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
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
0699	Subtotal	0	0	0	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
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	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	0	0	0	0
	Health services				
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
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
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
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
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
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	0	0	0	0

FIR2016: 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, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,074,615
1020	Acquisition of tangible capital assets	-769,621
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,748,597
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-33,706
1050	Proceeds on sale of tangible capital assets	33,750
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	979,020
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-283,599
1230	Other <input type="text"/>	
1299	Subtotal	-283,599
1410	(Increase)/decrease in net financial assets/net debt	1,770,036
1420	Net financial assets (net debt), beginning of year	2,578,346
9910	Net financial assets (net debt), end of year	4,348,382

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
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	
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"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	395,474
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 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"/>	
0501	Subtotal	395,474
Government Transfers		
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)	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	0
0499	Subtotal	395,474
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	395,474
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-374,147

FIR2016: North Middlesex M

Schedule 54

Asmt Code: 3954

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 59619

for the year ended December 31, 2016

* 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

		2016 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
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"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
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"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
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"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2016 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	1 \$
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2016

* 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

		2016 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,074,615
2020	Non-cash items including amortization	1,714,891
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-295,085
2030	Prepaid expenses	
2040	Change in deferred revenue	
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,494,421
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	33,750
0620	Cash used to acquire tangible capital assets	-769,621
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-735,871
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Long Term Receivables"/>	161,320
0899	Cash provided by / (applied to) investing transactions	161,320
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-486,646
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-486,646
1210	Increase in cash and cash equivalents	1,433,224
1220	Cash and cash equivalents, beginning of year	5,158,966
9920	Cash and cash equivalents, end of year	6,592,190

		2016 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	6,230,222
1402	Temporary borrowings	
1403	Short term investments	361,968
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	6,592,190
Cash:		
1501	Unrestricted	5,729,003
1502	Restricted	863,187
1503	Unallocated	
9950	Cash and cash equivalents, end of year	6,592,190

2016-V1.03

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	638,375	700,116	6,701,026
0310 Allocation of Surplus		257,482	2,267,387
0315 Allocation of Surplus : for operating.		257,482	1,442,071
0320 Allocation of Surplus : for capital.			825,316
Development Charges Act			
0610 Non-discounted services	49,372		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05).	0		
0699 Subtotal Development Charges Act	49,372		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	3,662		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	202,424		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	255,458	257,482	2,267,387
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		36,738	358,736
1015 For current operations		82,143	256,661
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		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
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 Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized).	0	118,881	615,397
2099 Balance, end of year	893,833	838,717	8,353,016

2016-11-03

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2016

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government	0				0					0	0
0210	Fire Protection	0				0					0	0
0215	Police Protection	0				0					0	0
0220	Roads and Structures	43,019	5,965	530		6,495					0	49,514
0225	Transit	0				0					0	0
0230	Wastewater	362,764	36,852	2,743		39,595					0	402,359
0235	Stormwater	12,281	3,131	108		3,239					0	15,520
0240	Water	14,827	3,424	136		3,560					0	18,387
0245	Emergency Medical Services	0				0					0	0
0250	Homes for the Aged	0				0					0	0
0255	Daycare	0				0					0	0
0260	Housing	0				0					0	0
0265	Parkland Development	0				0					0	0
0270	GO Transit	0				0					0	0
0275	Library	0				0					0	0
0280	Recreation	869		147		147					0	1,016
0285	Development Studies	0				0					0	0
0286	Parking	0				0					0	0
0287	Animal Control	0				0					0	0
0288	Municipal Cemeteries	0				0					0	0
0290	Other	0				0					0	0
0295	Other	0				0					0	0
0296	Other	0				0					0	0
0297	Other	0				0					0	0
0299	TOTAL	433,760	49,372	3,664	0	53,036	0	0	0	0	0	486,796

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)

		Apartments								
		Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Other	Other	Other	Other
Service	1	2	3	4	5	6	7	8	9	
1	Municipal Wide Charges	<i>If Other, Please Specify ></i>								
9910	TOTAL MUNICIPAL WIDE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other		
Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 10	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 11	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 12	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 13	Other	Other	Other
14	15	16				
<i>If Other, Please Specify ></i>						
0.00	0.00	0.00	0.00	0.00	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(Y), please attach an electronic version of the new by-law.

2012-101

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)

Service	1	2	3	Apartments		6	7	8	9
				< =	> =				
				1 Bedroom	2 Bedroom				
1 Parkhill Area				<i>If Other, Please Specify ></i>					
530 Roads	1,201.00	1,201.00	936.00	533.00	533.00				
630 Stormwater	953.00	953.00	743.00	423.00	423.00				
690 Wastewater	7,872.00	7,872.00	6,138.00	3,497.00	3,497.00				
670 Water	944.00	944.00	736.00	419.00	419.00				
9910	TOTAL FOR PARKHILL AREA	10,970.00	10,970.00	8,553.00	4,872.00	4,872.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre (Please Specify 10)	Sq. Foot / Sq. Metre (Please Specify 11)	Sq. Foot / Sq. Metre (Please Specify 12)	Sq. Foot / Sq. Metre (Please Specify 13)	14	15	16
<i>If Other, Please Specify ></i>						
0.17						
0.13						
1.09						
0.13						
1.52	0.00	0.00	0.00	0.00	0.00	0.00

2012-101

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

**Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)						
Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9	NON Res.	Industrial	Commercial	Institutional	Other 14	Other 15	Other 16
				< = 1 Bedroom 4	> = 2 Bedroom 5					Sq. Foot / Sq. Metre (Please Specify) 10	Sq. Foot / Sq. Metre (Please Specify) 11	Sq. Foot / Sq. Metre (Please Specify) 12	Sq. Foot / Sq. Metre (Please Specify) 13			
2 Alisa Craig/Nairn/Petty St Corridor				<i>If Other, Please Specify ></i>						<i>If Other, Please Specify ></i>						
530 Roads	2,051.00	2,051.00	1,633.00	910.00	910.00					0.28						
670 Water	327.00	327.00	261.00	146.00	146.00					0.05						
690 Wastewater	8,389.00	8,389.00	6,681.00	3,725.00	3,725.00					1.16						
9910 TOTAL FOR ALISA CRAIG/NAIRN/PETTY ST CORRIDOR	10,767.00	10,767.00	8,575.00	4,781.00	4,781.00	0.00	0.00	0.00	0.00	1.49	0.00	0.00	0.00	0.00	0.00	0.00

2016-V1.03

FIR2016: North Middlesex M

Schedule 70

Asmt Code: 3954

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 59619

for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents	6,592,190
	Accounts receivable	
0410	Canada	76,649
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	748,763
0499	Subtotal	825,412
	Taxes receivable	
0610	Current year's levies	375,321
0620	Previous year's levies	196,390
0630	Prior year's levies	33,726
0640	Penalties and interest	55,149
0690	LESS: Allowance for uncollectables	
0699	Subtotal	660,586
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
	Debt Recoverable from Others	
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	906,130
0868	Other <input type="text" value="Sewer loan debent - North Middlesex portion"/>	-34,633
0845	Subtotal	871,497
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	8,949,685
8010	* Market value of Investments included in Line 0829	<input type="text"/>

2016-V1.03

FIR2016: North Middlesex M

Schedule 70

Asmt Code: 3954
MAH Code: 59619

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2016

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	30,548
2220	Ontario	212,845
2230	Upper-tier	29,698
2240	Other municipalities	121,259
2250	School boards	25,549
2260	Interest on debt	
2270	Trade accounts payable	799,332
2290	Other	
2299	Subtotal	1,219,231
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	893,833
2490	Other	
2499	Subtotal	893,833
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	2,327,508
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	2,327,508
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	60,000
Post employment benefits		
2810	Accumulated sick leave	50,687
2820	Accrued vacation pay	50,044
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	100,731
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	4,601,303
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	4,348,382
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	55,898,805
6250	Inventories of Supplies	
6260	Prepaid Expenses	366,891
6299	Total Non-Financial Assets	56,265,696
9970	Total Accumulated Surplus/(Deficit)	60,614,078
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	55,898,805
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	9,191,733
6430	General Surplus/ (Deficit)	-4,476,460
6431	Unexpended capital financing	
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	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	60,614,078

2016-V1.03

FIR2016: 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, 2016

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	720,188
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	11,076,781
0225	PLUS: Current Year Penalties and Interest	104,698
0240	LESS: Total cash collections (SLC 72 0699 09)	11,119,795
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	121,286
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	660,586
Cash Collections		9
		\$
0610	Current year's tax	10,580,174
0620	Previous year's tax	433,543
0630	Penalties and interest	106,078
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	11,119,795

FIR2016: 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, 2016

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				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	17,773	18	-1,073	28	16,746	70,309	34,231	121,286	
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 (Mun. Act 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					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	
2899	Tax adjustments before allowances	17,773	18	-1,073	28	16,746	70,309	34,231	121,286	

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. Act 362)					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	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,541,921	4,186	376,307	10,685	0	1,933,099			

2016-V1.03

FIR2016: North Middlesex M

Schedule 74

Asmt Code: 3954

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 59619

for the year ended December 31, 2016

1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	889,799
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text" value="County of Middlesex"/>	1,437,709
0299	Subtotal	2,327,508
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"/>	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	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"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	2,327,508

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	889,799
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="County of Middlesex"/>	1,437,709
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	2,327,508

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	811,036
1430	Storm water system	
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	312,709
1475	Libraries	1,125,000
1476	Museums	
1477	Cultural services	
1480	Planning and development	78,763
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	2,327,508

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FIR2016: North Middlesex M

Schedule 74

Asmt Code: 3954

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 59619

for the year ended December 31, 2016

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'	
	Other currency:	
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"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
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"/>
2499	TOTAL	0

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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 2017	291,736						179,514	
3220	Year 2018	291,736						63,108	
3230	Year 2019	291,736						59,572	
3240	Year 2020	187,500						52,507	
3250	Year 2021	187,500						48,833	
3260	Years 2022 to 2026	187,501						486,265	
3270	Years 2027 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	1,437,709	0	0	0	0	0	889,799	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2016: North Middlesex M

Asmt Code: 3954

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Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2016

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

FIR2016: North Middlesex M

Asmt Code: 3954
 MAH Code: 59619

Schedule 79 COMMUNITY IMPROVEMENT PLANS for the year ended December 31, 2016

Community Improvement Plans (Section 28 of the Planning Act)

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #

Loans

- 2210 Loans issued in current year (2016)
- 2220 Outstanding Loans as of 2016

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2016

- 2610 Year: 2017
- 2620 Year: 2018
- 2630 Year: 2019
- 2640 Year: 2020
- 2650 Year: 2021
- 2660 Years beyond 2021

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

3. Municipal procurement this year

1010 Total construction contracts awarded
 1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts	Value of Contracts
1	2
#	\$
17	769,739
3	475,082

4. Building permit information

1210 Residential properties
 1220 Multi-Residential properties
 1230 All other property classes
 1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
10	2,608,000
1	450,000
188	17,318,873
199	20,376,873

5. Insured value of physical assets

1410 Buildings
 1420 Machinery and equipment
 1430 Vehicles
 1497 Other
 1498 Other
 1499 **Subtotal**

1
\$
37,948,400
5,587,600
43,536,000

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2014 - 2016)

1
\$
1,647,417

FIR2016: North Middlesex M

Asmt Code: 3954

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

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	Policing	Police	0420	948,067	OPP Contract
1602	Garbage Collection	Solid Waste Collection	0840	134,639	Bluewater Recycling
1603	Garbage Disposal	Solid Waste Disposal	0850	60,342	Bluewater Recycling
1604	Recycling	Waste Diversion	0860	178,446	Bluewater Recycling
1605					
1606					
1607					
1608					
1609					
1610					

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FIR2016: North Middlesex M

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

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 Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

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FIR2016: North Middlesex M

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

(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 Munic. Contributions Consolidated 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%		

FIR2016: North Middlesex M

Asmt Code: 3954

MAH Code: 59619

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

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 2016 based on permits issued

1	\$
	20,376,873

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
#
5

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

Reference : provincial standard is 10 working days

10

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

Reference : provincial standard is 15 working days

10

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

Reference : provincial standard is 20 working days

10

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 Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
12		12
44		44
3		3
1		1
Subtotal	60	60

Number Of Building Permit Applications

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

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

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

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

1322 **Subtotal**

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	Total Residential Units
1 #	2 #
0	0
3	3
0	0
0	0
Subtotal	3

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016.

Hectares
1
#
51,874

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

11. Transportation Services

		1
		#
1710	Roads : Total Paved Lane Km	204
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	203

	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1722	Has the entire municipal road system been rated?			N
1725	Indicate the rating system used and the year the rating was conducted.			PCI method 2013

1730	Roads : Total UnPaved Lane Km	726
1740	Winter Control : Total Lane Km maintained in winter	880
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

	1	2
	#	#
Rating Of Bridges And Culverts		
1765	Bridges	38
1766	Culverts	43
1767	Subtotal	81

	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?			Y
1769	Indicate the rating system used and the year the rating was conducted.			OSIM 2015

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	1
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	33
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	457,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	1,000
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.	42
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	411
1860	Solid Waste Collection : Total tonnes collected from all property classes.	32,232
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	609
1870	Waste Diversion : Total tonnes diverted from all property classes.	12,988

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	2
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	3,366
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	13

14. Other Revenue (Used for the calculation of Operating Cost)

		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)	32,591,700

FIR2016: North Middlesex M

Asmt Code: 3954

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2016

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	486,646
0220	Interest (SLC 74 3099 02)	58,109
0299	Subtotal	544,755
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	544,755

		1
		\$
Excluded Debt Charges		
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	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	54,303
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	Total Debt Charges to be Excluded	54,303
9920	Net Debt Charges	490,452

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	12,755,186
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	7,625
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	2,470,063
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)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	21,318
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	33,706
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
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,525,087
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	10,222,474
2620	25% of Net Revenues	2,555,619
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,065,167

For Illustration Purposes Only

Annual Interest Rate @ Term years =

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FIR2016: North Middlesex M

Schedule 83

Asmt Code: 3954

NOTES

MAH Code: 59619

for the year ended December 31, 2016

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 :