

2016 FINANCIAL INFORMATION RETURN

Municipality: **North Glengarry Tp**
 Tier: **Lower-Tier**
 Area: **Stormont, Dundas and Glengarry UCo**

MSO Office:
 Asmt Code:
 MAH Code:

Submitting:
 Version:

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:

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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	H. James Pollock, CPA, CA, LLP
0022	Telephone	613-932-3610
0024	Fax	613-938-3215
0028	Email (Required)	jpollock@ckdm.ca
0030	Website address of Municipality	northglengarry.ca
0091	Municipal Auditor	H. James Pollock, CPA, CA, LLP
0092	Municipal Audit Firm	CKDM LLP
0095	Municipal Auditor's Email (Required)	jpollock@ckdm.ca
0090	Municipal Treasurer	Johanna (Annie) Levac
0093	Municipal Treasurer's Email (Required)	annielevac@northglengarry.ca
0094	Date	09/03/2018

Signature of Municipal Treasurer

Signature	Date
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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 1 (#)	Data Source 2 (List)
0040	Households	Municipal
0041	Population	MPAC
0042	Youth Population	MPAC

FIR2016: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
	Property Taxation	1
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	\$ 4,965,989
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	55,100
9940	Subtotal	5,021,089
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	2,187,500
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,187,500
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	274,857
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	115,603
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	126,322
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)	206,520
0899	Subtotal	723,302
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	71,249
1299	Total User Fees and Service Charges (SLC 12 9910 04)	5,428,287
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	241,971
1430	Rents, concessions and franchises	90,461
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	332,432
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	16,905
1620	Penalties and interest on taxes	376,243
1698	Other other penalty and interest	19,377
1699	Subtotal	412,525
	Other revenue	
1805	Investment income	24,415
1806	Interest earned on reserves and reserve funds	9,960
1811	Gain/Loss on sale of land & capital assets	22,847
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	914,273
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	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	971,495
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	15,147,879

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	15,147,879
2020	LESS: Total Expenses (SLC 40 9910 11)	14,398,473
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	749,406
2060	Accumulated surplus/(deficit) at the beginning of year	42,679,142
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	42,679,142
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	43,428,548

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	332,842
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	332,842

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

	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 \$
0299 General government	35,467		6,400	4,906	49,367		
Protection services							
0410 Fire				99,162			
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				3,728			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	102,890	0	0	0
Transportation services							
0611 Roads - Paved				34,376	33,118	63,161	
0612 Roads - Unpaved					33,118	63,161	
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	34,376	66,236	126,322	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				1,081,762			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				1,730,290			
0840 Solid waste collection				28,432			
0850 Solid waste disposal				817,768			
0860 Waste diversion	161,988			843,335			
0898 Other							
0899 Subtotal	161,988	0	0	4,501,587	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to 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	-2,625			117,180			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill			64,849	567,892			
1634 Recreation facilities - All Other							
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	-2,625	0	64,849	685,072	0	0	0
Planning and development							
1810 Planning and zoning							
1820 Commercial and industrial	7,500			73,223			
1830 Residential development							
1840 Agriculture and reforestation	72,527						
1850 Tile drainage/shoreline assistance				26,233			
1898 Other							
1899 Subtotal	80,027	0	0	99,456	0	0	0
1910 Other							
9910 TOTAL	274,857	0	71,249	5,428,287	115,603	126,322	0

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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	Y
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

		2 Decrease - Percentage Retained	3 Tax Adjustment - Increases	4 Net Class Impact	5 Annualized Tax Limit	6 CVA Tax Limit	7 CVA Threshold Value for Protected Properties	8 CVA Threshold Value for Clawed Back Properties	9 Exclude Properties Previously at CVA Tax Y or N	10 Exclude Properties that go from Capped to Clawed Back Y or N	11 Exclude Properties that go from Clawed Back to Capped Y or N
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%	0	0	10.0%	5.0%	250	0	Y	Y	Y
0330	C Commercial	100.0%	-2,947	-2,947	10.0%	5.0%	250	0	Y	Y	Y
0340	I Industrial	100.0%	0	0	10.0%	5.0%	250	0	Y	Y	Y

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
		4 CVA Boundary \$	5 % of Highest Band Rate %	6 CVA Boundary \$	7 % of Highest Band Rate %
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	
0810	M Multi-Residential	
0815	N New Multi-Residential	
0820	C Commercial (Includes G, D, S)	
0840	I Industrial (Includes L)	
0850	F Farmland	
0855	T Managed Forest	
0860	P Pipeline	

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			
	2 Installments #	3 First Due Date YYYYMMDD	4 Last Due Date YYYYMMDD	5 Installments #	6 First Due Date YYYYMMDD	7 Last Due Date YYYYMMDD	
1210	R Residential	2	20160229	20160429	2	20160729	20160930
1220	M Multi-Residential	2	20160229	20160429	2	20160729	20160930
1230	F Farmland	2	20160229	20160429	2	20160729	20160930
1240	T Managed Forest	2	20160229	20160429	2	20160729	20160930
1250	C Commercial	2	20160229	20160429	2	20160729	20160930
1260	I Industrial	2	20160229	20160429	2	20160729	20160930
1270	P Pipeline	2	20160229	20160429	2	20160729	20160930
1298	Other <input type="text"/>						

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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
		1,071,808,160	4,970,764	5,743,265	2,883,646	13,597,675

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 \$	
2001	0	North Glengarry Tp													
0010	RT	0 Residential	Full Occupied	1.000000	100%	728,491,945	728,491,945	0.507000%	0.585800%	0.188000%	1.280800%	3,693,454	4,267,506	1,369,565	9,330,525
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	74,000	74,000	0.507000%	0.585000%	0.188000%	1.280000%	375	433	139	947
0027	RD	0 Residential	Education Only	1.000000	100%	246,400	246,400	0.000000%	0.000000%	0.188000%	0.188000%	0	0	463	463
0050	MT	0 Multi-Residential	Full Occupied	1.789844	100%	9,996,200	9,996,200	0.907500%	1.048500%	0.188000%	2.144000%	90,716	104,810	18,793	214,319
0110	FT	0 Farmland	Full Occupied	0.250000	100%	227,002,500	227,002,500	0.126800%	0.146500%	0.047000%	0.320300%	287,839	332,559	106,691	727,089
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	2,722,700	2,722,700	0.126800%	0.146500%	0.047000%	0.320300%	3,452	3,989	1,280	8,721
0210	CT	0 Commercial	Full Occupied	1.634027	100%	63,838,885	63,838,885	0.828500%	0.957200%	1.400000%	3.185700%	528,905	611,066	893,744	2,033,715
0240	CU	0 Commercial	Excess Land	1.634027	70%	547,680	547,680	0.579900%	0.670100%	0.980000%	2.230000%	3,176	3,670	5,367	12,213
0270	CX	0 Commercial	Vacant Land	1.634027	70%	2,556,300	2,556,300	0.579900%	0.670100%	0.980000%	2.230000%	14,824	17,130	25,052	57,006
0310	GT	0 Parking Lot	Full Occupied	1.634027	100%	38,600	38,600	0.828500%	0.957200%	1.400000%	3.185700%	320	369	540	1,229
0510	IT	0 Industrial	Full Occupied	2.063433	100%	9,579,460	9,579,460	1.046200%	1.208800%	1.500000%	3.755000%	100,220	115,797	143,692	359,709
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.063433	100%	157,600	157,600	1.046200%	1.208800%	1.500000%	3.755000%	1,649	1,905	2,364	5,918
0540	IU	0 Industrial	Excess Land	2.063433	70%	91,680	91,680	0.732300%	0.846100%	1.050000%	2.628400%	671	776	963	2,410
0570	IX	0 Industrial	Vacant Land	2.063433	70%	281,800	281,800	0.732300%	0.846100%	1.050000%	2.628400%	2,064	2,384	2,959	7,407
0610	LT	0 Large Industrial	Full Occupied	4.143248	100%	2,242,870	2,242,870	2.100700%	2.427200%	1.500000%	6.027900%	47,116	54,439	33,643	135,198
0620	LU	0 Large Industrial	Excess Land	4.143248	70%	148,870	148,870	1.470500%	1.699000%	1.050000%	4.219500%	2,189	2,529	1,563	6,281
0710	PT	0 Pipeline	Full Occupied	1.367866	100%	4,685,000	4,685,000	0.693500%	0.801300%	1.111735%	2.606535%	32,490	37,541	52,085	122,116
2140	JT	0 Industrial, NConstr.	Full Occupied	2.063433	100%	1,611,130	1,611,130	1.046200%	1.208800%	1.180000%	3.435000%	16,856	19,475	19,011	55,342
2440	XT	0 Commercial, NConstr.	Full Occupied	1.634027	100%	13,264,160	13,264,160	0.828500%	0.957200%	1.180000%	2.965700%	109,894	126,965	156,517	393,376
2445	XU	0 Commercial, NConstr.	Excess Land	1.634027	70%	198,700	198,700	0.579900%	0.670100%	0.826000%	2.076000%	1,152	1,331	1,641	4,124
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.634027	100%	4,031,680	4,031,680	0.828500%	0.957200%	1.180000%	2.965700%	33,402	38,591	47,574	119,567
												0	0	0	0
9201			Subtotal			1,071,808,160	1,071,808,160					4,970,764	5,743,265	2,883,646	13,597,675

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

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

LT/ST Taxes	UT Taxes	Education Taxes
	0	

9699 TOTAL

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					
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%		
6001													
9601			Subtotal			0	0						

Municipal Taxes		Education Taxes
LT / ST 12 \$	UT 13 \$	14 \$
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	

2016-V1.03

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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	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	2,507		-2,507	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	37,038	43,149	19,961	100,148
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	5,010,309	5,786,414	2,901,100	13,697,823
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)	16,025	18,514	51,729	86,268
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	16,025	18,514	51,729	86,268
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	5,026,334	5,804,928	2,952,829	13,784,091

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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
		3,629,000	28,104	32,468	24,978	85,550

KIL 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 PILS 14 \$	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 \$	TOTAL 15 \$
2001	0	North Glengarry Tp													
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	3,400	3,400	0.507000%	0.585800%	0.188000%	1.280800%	17	20	6	43
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	758,700	758,700	0.507000%	0.585800%	0.000000%	1.092800%	3,847	4,444	0	8,291
1210	CF	0 Commercial	PIL: Full Occupied	1.634027	100%	1,376,300	1,376,300	0.828500%	0.957200%	1.400000%	3.185700%	11,403	13,174	19,268	43,845
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.634027	100%	1,009,700	1,009,700	0.828500%	0.957200%	0.000000%	1.785700%	8,365	9,665	0	18,030
1260	CW	0 Commercial	PIL: Excess Land, 'General' Only	1.634027	70%	39,300	39,300	0.579900%	0.670100%	0.000000%	1.250000%	228	263	0	491
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.634027	70%	58,100	58,100	0.579900%	0.670100%	0.000000%	1.250000%	337	389	0	726
1310	GF	0 Parking Lot	PIL: Full Occupied	1.634027	100%	48,500	48,500	0.828500%	0.957200%	1.400000%	3.185700%	402	464	679	1,545
1510	IF	0 Industrial	PIL: Full Occupied	2.063433	100%	335,000	335,000	1.046200%	1.208800%	1.500000%	3.755000%	3,505	4,049	5,025	12,579
												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			3,629,000	3,629,000					28,104	32,468	24,978	85,550

FIR2016: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

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

FIR2016: North Glengarry Tp

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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

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

6001

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In 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 \$
													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		0	

9601

2016-V1.03

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2016

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	28,104	32,468	24,978	85,550
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				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	2,018	2,332		4,350
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	2,018	2,332	0	4,350
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	30,122	34,800	24,978	89,900

2016-V1.03

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MAH Code: 71615

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%	36.775%	7.917%	22.347%	32.961%	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	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
						4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	728,812,345	728,812,345	728,812,345	728,812,345	9,331,935	3,693,829	4,267,939	1,370,167	849,114	69,351	141,505	310,197	
0050 Multi-residential	9,996,200	17,891,639	9,996,200	17,891,639	214,319	90,716	104,810	18,793	15,881	671	1,391	850	
0110 Farmland	227,002,500	56,750,625	227,002,500	56,750,625	727,089	287,839	332,559	106,691	82,121	3,292	5,063	16,215	
0140 Managed Forests	2,722,700	680,675	2,722,700	680,675	8,721	3,452	3,989	1,280	890	26	159	205	
9110 Subtotal	968,533,745	804,135,284	968,533,745	804,135,284	10,282,064	4,075,836	4,709,297	1,496,931	948,006	73,340	148,118	327,467	0
0210 Commercial	66,942,865	107,864,853	66,942,865	107,864,853	2,102,934	546,905	631,866	924,163	339,861	73,166	206,523	304,613	0
0215 Commercial New Construction	13,462,860	21,901,272	13,462,860	21,901,272	397,500	111,046	128,296	158,158	58,163	12,521	35,344	52,130	0
0310 Parking Lot	38,600	63,073	38,600	63,073	1,229	320	369	540	199	43	121	178	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructio	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	4,031,680	6,587,874	4,031,680	6,587,874	119,567	33,402	38,591	47,574	17,495	3,766	10,631	15,681	0
9120 Subtotal	84,476,005	136,417,073	84,476,005	136,417,073	2,621,230	691,673	799,122	1,130,435	415,717	89,497	252,618	372,603	0
0510 Industrial	10,110,540	20,631,227	10,110,540	20,631,227	375,444	104,604	120,862	149,978	55,154	11,874	33,516	49,434	0
0515 Industrial New Construction	1,611,130	3,324,459	1,611,130	3,324,459	55,342	16,856	19,475	19,011	6,991	1,505	4,248	6,266	0
0610 Large Industrial	2,391,740	9,724,530	2,391,740	9,724,530	141,479	49,305	56,968	35,206	12,947	2,787	7,867	11,604	0
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	14,113,410	33,680,216	14,113,410	33,680,216	572,265	170,765	197,305	204,195	75,093	16,166	45,631	67,305	0
0710 Pipelines	4,685,000	6,408,452	4,685,000	6,408,452	122,116	32,490	37,541	52,085	19,154	4,124	11,639	17,168	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	2,507	0	-2,507	-1,009	-188	-529	-781	
9170 Supplementary Taxes					100,148	37,038	43,149	19,961	14,396	639	1,946	2,980	
9180 Total Levied by Rate					13,697,823	5,010,309	5,786,414	2,901,100	1,471,357	183,577	459,424	786,741	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					86,268	16,025	18,514	51,729	19,023	4,095	11,560	17,051	
9199 TOTAL before Adj.	1,071,808,160	980,641,024	1,071,808,160	980,641,024	13,784,091	5,026,334	5,804,928	2,952,829	1,490,380	187,672	470,984	803,792	0

2. Payments-in-Lieu of Taxation					Municipal PILS			Education PILS
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	LT / ST	UT	6
	16 \$	2 \$	18 \$	17 \$	3 \$	4 \$	5 \$	6 \$
1010 Residential	762,100	762,100	762,100	762,100	8,334	3,864	4,464	6
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
9210 Subtotal	762,100	762,100	762,100	762,100	8,334	3,864	4,464	6
1210 Commercial	2,483,400	4,010,196	2,483,400	4,010,196	63,092	20,333	23,491	19,268
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	48,500	79,250	48,500	79,250	1,545	402	464	679
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructio	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	2,531,900	4,089,447	2,531,900	4,089,447	64,637	20,735	23,955	19,947
1510 Industrial	335,000	691,250	335,000	691,250	12,579	3,505	4,049	5,025
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 Constructi	0	0	0	0	0	0	0	0
9230 Subtotal	335,000	691,250	335,000	691,250	12,579	3,505	4,049	5,025
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
9280 Total Levied by Rate					85,550	28,104	32,468	24,978
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					4,350	2,018	2,332	0
9299 TOTAL before Adj.	3,629,000	5,542,797	3,629,000	5,542,797	89,900	30,122	34,800	24,978

Part 3 contains Distribution of PILS by School Boards

FIR2016: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

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	0
Recreation and cultural services												
1610	Parks	133,277		141,473	1,669	6,211		238,727	521,357			521,357
1620	Recreation programs						158,366		158,366	-132,598		25,768
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	572,378	92	642,937	5,125	26,171		74,144	1,320,847	127,598		1,448,445
1640	Libraries								0			0
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	705,655	92	784,410	6,794	32,382	158,366	312,871	2,000,570	-5,000	0	1,995,570
Planning and development												
1810	Planning and zoning	157,899		107,776			74,774	5,732	346,181	5,000		351,181
1820	Commercial and Industrial			43,915					43,915			43,915
1830	Residential development								0			0
1840	Agriculture and reforestation	19,411		166,636			7,826		193,873			193,873
1850	Tile drainage/shoreline assistance		23,004						23,004			23,004
1898	Other								0			0
1899	Subtotal	177,310	23,004	318,327	0	0	82,600	5,732	606,973	5,000	0	611,973
1910	Other								0			0
9910	TOTAL	4,693,023	116,771	5,514,559	801,547	728,226	336,018	2,208,329	14,398,473	0	0	14,398,473

2016-V1.03

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

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	3,763,836
5020	Employee benefits	929,187
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,693,023
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,693,023
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	158,366
5890	Fire area boards	
5895	Other Hospital	20,000
5896	Other Conservation authorities	75,052
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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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	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	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	4,684,454	9,410,285	328,613			9,738,898	4,725,831	312,871		5,038,702	4,700,196
1640 Libraries	0	0				0	0			0	0
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	4,684,454	9,410,285	328,613	0	0	9,738,898	4,725,831	312,871	0	5,038,702	4,700,196
Planning and development											
1810 Planning and zoning	29,507	50,242	29,148	8,998		70,392	20,735	5,732	2,249	24,218	46,174
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	29,507	50,242	29,148	8,998	0	70,392	20,735	5,732	2,249	24,218	46,174
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	38,478,627	76,313,049	3,202,821	83,076	0	79,432,794	37,834,422	2,208,329	70,292	39,972,459	39,460,335

FIR2016: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

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	320,998	346,998
2010	Land Improvements	182,835	221,261
2020	Buildings	5,726,012	5,486,002
2030	Machinery & Equipment	1,534,174	1,559,326
2040	Vehicles	847,298	889,673
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	8,611,317	8,503,260
Infrastructure Assets			
2205	Land	0	190,000
2210	Land Improvements	490	381
2220	Buildings	3,332,842	3,772,563
2230	Machinery & Equipment	626,897	909,126
2240	Vehicles	1,600,662	1,510,785
2250	Linear Assets	24,306,419	24,574,220
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	29,867,310	30,957,075
9920	Total Tangible Capital Assets	38,478,627	39,460,335
2405	Construction-in-progress	3,672,641	3,672,641
9921	Total Tangible Capital Assets and Construction-in-progress	42,151,268	43,132,976

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

Schedule 51

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		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		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	3,651,241			3,651,241
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	21,400			21,400
0898	Other	0			0
0899		3,672,641	0	0	3,672,641
	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		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		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		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		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		0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	3,672,641	0	0	3,672,641

FIR2016: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

Schedule 53

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)	749,406
1020	Acquisition of tangible capital assets	-3,202,820
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,208,329
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-22,847
1050	Proceeds on sale of tangible capital assets	35,629
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-981,709
1210	Change in supplies inventories	18,922
1220	Change in prepaid expenses	22,804
1230	Other <input type="text"/>	
1299	Subtotal	41,726
1410	(Increase)/decrease in net financial assets/net debt	-190,577
1420	Net financial assets (net debt), beginning of year	315,103
9910	Net financial assets (net debt), end of year	124,526

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)	622,985
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	622,985
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)	115,603
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	332,842
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	448,445
0499	Subtotal	1,071,430
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	1,071,430
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-2,131,390

FIR2016: North Glengarry Tp

Schedule 54

Asmt Code: 0111

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 71615

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

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

CONSOLIDATED STATEMENT OF CASH FLOW - INDI

for the year ended

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Operating Transactions

2010	Annual Surplus/(Deficit) (SLC 10 2099 01)		
2020	Non-cash items including amortization		
2021	Contributed (Donated) tangible capital assets		
2022	Change in non-cash assets and liabilities		
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

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

Investing Transactions

0810	Proceeds from portfolio investments		
0820	Portfolio investments		
0898	Other	<input type="text"/>	
0899			Cash provided by / (applied to) investing transactions

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

1210	Increase in cash and cash equivalents		
1220	Cash and cash equivalents, beginning of year		
9920	Cash and cash equivalents, end of year		

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		

Cash:

1501	Unrestricted		
1502	Restricted		
1503	Unallocated		
9950	Cash and cash equivalents, end of year		

Schedule 54
RECT METHOD
ed December 31, 2016

54A.

2016 Actual 1 \$	
	749,406
	2,185,481
	889,278
	22,804
	25,224
	3,872,193

	35,629
	-3,202,820
	-3,167,191

	0

	81,100
	-871,539
	-790,439

	-85,437
	1,544,027
	1,458,590

2016 Actual 1 \$	
	1,458,590
	1,458,590

1 \$	
	386,096
	1,072,494
	1,458,590

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299 Balance, beginning of year	137,742	923,389	3,172,295
0310 Allocation of Surplus		0	1,200,382
0315 Allocation of Surplus : for operating			653,815
0320 Allocation of Surplus : for capital			546,567
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	45,000		
0841 Investment Income	1,403	9,960	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	311,663		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	358,066	9,960	1,200,382
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	126,322		496,663
1015 For current operations			258,922
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)	206,520		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	332,842	0	755,585
2099 Balance, end of year	162,966	933,349	3,617,092

2016-V1.03

FIR2016: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds			420,151
5020 Contingencies			78,317
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment			
5060 Sick leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			54,443
5090 Post-employment benefits			
5091 Tax rate stabilization			
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			
Per Service Purpose:			
5205 General government			8,728
5210 Protection services			324,560
Transportation services:			
5215 Roadways			649,761
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system		781,978	633,437
5230 Storm water system			
5235 Waterworks system		137,220	362,717
5240 Solid waste collection			
5245 Solid waste disposal		6,919	701,705
5246 Waste diversion			203,042
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks		7,232	
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			144,598
5275 Libraries			5,633
5276 Museums			
5277 Cultural services			
5280 Planning and development			30,000
5290 Other <input type="text"/>			
Obligatory Deferred Revenue:			
5610 Development Charges Act - Non-discounted services			
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions		1,334	
5650 Recreational land (the Planning Act)		70,003	
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690 Gasoline Tax - Province			
5691 Gasoline Tax - Federal		91,629	
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other <input type="text"/>			
5696 Other <input type="text"/>			
5697 Other <input type="text"/>			
5698 Other <input type="text"/>			
5699 Other <input type="text"/>			
9930 TOTAL	162,966	933,349	3,617,092

FIR2016: North Glengarry Tp
 Asmt Code: 0111
 MAH Code: 71615

Schedule 62
DEVELOPMENT CHARGES RATES
 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
				< = 1 Bedroom 4	> = 2 Bedroom 5				
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	0.00

NON Res. Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 10	Industrial Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 11	Commercial Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 12	Institutional Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 13	Other 14	Other 15	Other 16
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-V01

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

**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	RESIDENTIAL CHARGES (\$)								
	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9
				<= 1 Bedroom 4	>= 2 Bedroom 5				
	<i>If Other, Please Specify ></i>								
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

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

FIR2016: North Glengarry Tp

Schedule 70

Asmt Code: 0111

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71615

for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents	1,458,590
Accounts receivable		
0410	Canada	183,516
0420	Ontario	239,282
0430	Upper-tier	16,864
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,171,869
0499	Subtotal	1,611,531
Taxes receivable		
0610	Current year's levies	1,785,752
0620	Previous year's levies	584,825
0630	Prior year's levies	346,088
0640	Penalties and interest	205,611
0690	LESS: Allowance for uncollectables	400,000
0699	Subtotal	2,522,276
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	405,841
0868	Other <input type="text"/>	
0845	Subtotal	405,841
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	5,998,238
8010	* Market value of Investments included in Line 0829	<input type="text"/>

FIR2016: North Glengarry Tp

Schedule 70

Asmt Code: 0111
MAH Code: 71615

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	31,921
2220	Ontario	7,253
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	33,394
2260	Interest on debt	11,114
2270	Trade accounts payable	440,108
2290	Other	714,419
2299	Subtotal	1,238,209
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	162,966
2490	Other	
2499	Subtotal	162,966
Long term liabilities		
2610	Debt issued	3,060,128
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	
2699	Subtotal	3,060,128
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	1,412,409
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	5,873,712
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	124,526
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	43,132,976
6250	Inventories of Supplies	134,191
6260	Prepaid Expenses	36,855
6299	Total Non-Financial Assets	43,304,022
9970	Total Accumulated Surplus/(Deficit)	43,428,548
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	40,478,691
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	4,550,441
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	15,746
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Unfinanced capital outlay	-192,807
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	-177,061
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-1,412,409
6603	Unfunded Remediation costs of contaminated sites	
6610	Other accrued interest on LTD	-11,114
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-1,423,523
9971	Total Accumulated Surplus/(Deficit)	43,428,548

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

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	2,604,246
0215	PLUS: Amounts added to tax bills for collection purposes only	7,054
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	13,784,091
0225	PLUS: Current Year Penalties and Interest	376,243
0240	LESS: Total cash collections (SLC 72 0699 09)	14,086,793
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	162,565
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	2,522,276
Cash Collections		9
		\$
0610	Current year's tax	11,835,774
0620	Previous year's tax	1,500,095
0630	Penalties and interest	350,924
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/> Allowance for doubtful accounts	400,000
0699	TOTAL Cash Collections	14,086,793

2018-V1.03

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2016

		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 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	20,181	2,131	6,723	9,262	38,297	58,978	62,343	159,618	
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 (Mu					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" value="tax capping"/>					0	1,367	1,580	2,947	
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	20,181	2,131	6,723	9,262	38,297	60,345	63,923	162,565	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Ac					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	1,470,199	185,541	464,261	794,530	2,914,532				

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	3,060,128
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	3,060,128
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	3,060,128

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	405,841
1230	Long term bank loans	2,654,287
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	3,060,128

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	434,257
Transportation services:		
1415	Roadways	96,696
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	244,877
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	695,668
1430	Storm water system	
1435	Waterworks system	739,207
1440	Solid Waste collection	295,935
1445	Solid Waste disposal	147,647
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	405,841
9930	TOTAL Net Long Term Liabilities of the Municipality	3,060,128

2016-V1.03

FIR2016: North Glengarry Tp

Asmt Code: 0111

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

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 Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

8. Contingent liabilities

2610	Pending or threatened litigation
2620	Retroactive wage settlements
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others
2640	Outstanding loans guaranteed
2698	Other <input type="text"/>
2699	TOTAL

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
		0	

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates
3014	Other
3015	Tile Drainage/Shoreline Assistance
3020	Recovered from reserve funds
Recovered from unconsolidated entities:	
3030	Electricity
3040	Gas
3050	Telephone
3097	Other <input type="text"/>
3098	Other <input type="text"/>
3099	TOTAL

Principal 1 \$	Interest 2 \$	Total 3 \$
531,132	41,366	
268,545	50,508	
71,862	24,897	
871,539	116,771	

Line 3099 includes:

3110	Lump sum (balloon) repayments of long term debt
3120	Provincial Grant funding for repayment of long term debt

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases)
------	--

		0
--	--	---

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance
3420	Other long term debt refinanced

Principal 1 \$	Interest 2 \$

2016-V1.03

FIR2016: North Glengarry Tp

Asmt Code: 0111

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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	606,700	106,186					
3220 Year 2018	588,400	101,451					
3230 Year 2019	470,400	61,127					
3240 Year 2020	468,300	46,924					
3250 Year 2021	332,900	34,528					
3260 Years 2022 to 2026	593,428	163,872					
3270 Years 2027 onwards							
3280 Int. to be earned on sink. funds .							
3299 TOTAL	3,060,128	514,088	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

3601

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

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

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 Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

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 #
78,687	11

Loans

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

74,774	8
74,774	8

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

14,955
14,955
14,955
14,955
14,954

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Asmt Code: 0111

MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	7.00	1.00	
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	23.00	2.00	
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	4.00	19.00	
0250	Libraries			
0255	Planning	3.00	1.00	
0290	Other	6.00	15.00	
0298	Subtotal	43.00	40.00	0.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
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	2.00	7.00	1.00
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	2.00	7.00	1.00
0399	TOTAL	45.00	47.00	1.00

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

3. Municipal procurement this year

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

Number of Contracts 1 #	Value of Contracts 2 \$

4. Building permit information

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

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
162	4,464,885
3	1,100,000
62	8,963,726
227	14,528,611

5. Insured value of physical assets

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

1 \$
65,971,973
7,338,373
5,324,555
78,634,901

6. Total Dollar Losses due to Structural Fires

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

1 \$

2016-V1.03

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Asmt Code: 0111

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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					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

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	Glengarry Sports Palace Board	Community Recreation Centre	1603	100%	75	75
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
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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						

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

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 Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

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

1304 **Total Value of Construction Activity**
Total Value of Construction Activity for 2016 based on permits issued.

1 \$
14,528,611

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

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

--

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 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
165		165
62		62
		0
		0
Subtotal	0	227

1314 **Number Of Building Permit Applications**
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 1 #	Total Residential Units 2 #
5	19
13	13
Subtotal	32

1370 **Land Designated for Agricultural Purposes**
Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016.

Hectares
1 #
52,300

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

11. Transportation Services

		1
		#
1710	Roads : Total Paved Lane Km	334
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	280
1722	Has the entire municipal road system been rated?	
1725	Indicate the rating system used and the year the rating was conducted	
1730	Roads : Total UnPaved Lane Km	461
1740	Winter Control : Total Lane Km maintained in winter	795
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	2,184

1
#
334

280

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			Conducted in 2016 using the Inventory

1730	Roads : Total UnPaved Lane Km	461
1740	Winter Control : Total Lane Km maintained in winter	795
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	2,184

461

795

--

--

2,184

Rating Of Bridges And Culverts

1765	Bridges	14	39
1766	Culverts	20	24
1767	Subtotal	34	63

where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
14	39
20	24
34	63

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.				2016 OSIM Inspection

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			2016 OSIM Inspection

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	12
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	30
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	1,606,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.021
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	19
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	2
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	570,000
1850	Water Main Breaks : Number of water main breaks in a year.	3
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	31
1860	Solid Waste Collection : Total tonnes collected from all property classes.	6,025
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	6,025
1870	Waste Diversion : Total tonnes diverted from all property classes.	3,379

1
#
12

30

1,606,000

0.021

19

2

570,000

3

31

6,025

6,025

3,379

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	25
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	2,690
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	5,310

1
#
25

2,690

5,310

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

		1
		\$
2310	Fire Services: Other revenue.	99,162
2320	Paved Roads : Other revenue.	34,376
2330	Solid Waste Disposal : Other revenue.	817,768
2340	Waste Diversion : Other Revenue.	843,335
2370	Assessment on Exempt Properties (Enter data from returned roll)	64,472,540

1
\$
99,162

34,376

817,768

843,335

64,472,540

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

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)	871,539
0220	Interest (SLC 74 3099 02)	116,771
0299	Subtotal	988,310
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	988,310

		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)	96,759
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	96,759
9920	Net Debt Charges	891,551

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	15,147,879
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	26,233
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	2,577,960
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	126,322
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	206,520
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	71,249
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	22,847
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	3,004,898
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	12,116,748
2620	25% of Net Revenues	3,029,187
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,137,636

For Illustration Purposes Only

Annual Interest Rate	Term	years =
6.00%	@ 20	24,518,517

2016-V1.03

FIR2016: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 83

NOTES

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 :**