

HELP PAGE

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Upon Completion

Please use Winzip to Zip your file.

Then email the F14xxxx MunicipalityName.zip file to FIR.mah@ontario.ca. Sign and fax Schedule 02 to Jim Simos at (416) 585-6315. Please do not fax the entire workbook.

For assistance:

Email the FIR Team

FIR.mah@ontario.ca

OR

Contact your Municipal Service Office (MSO):

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

2014-V01

FIR2014 DATA VERIFICATION : North Glengarry Tp

10/Aug/2015 9:03 AM

Asmt Code: 0111

CRITICAL Flagged: 0 of 386

MAH Code: 71615

VERIFY Flagged: 1 of 577

Please review the following CHECKLIST for possible errors that may exist in the **FIR2014** to ensure an accurate **FIR2014** is submitted.
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

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

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
VERIFY	40	40V 033	40 0260 13	Program Support expenses must be entered in SLC 40 0260 xx since the line represents indirect costs to be allocated to other functions. The amount to be allocated is automatically calculated and appears as a negative amount in SLC 40 0260 13.	SLC 40 0260 13 < 0	No allocation made



2014 FINANCIAL INFORMATION RETURN

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

MSO Office: **Eastern Ontario**
 Asmt Code: **0111**
 MAH Code: **71615**

Submitting: **FIR Schedules Only**
 Version: **2014-V01**

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	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW	(SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
75	WATER AND WASTEWATER	
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	H. James Pollock, BBA, CPA, CA
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, BBA, CPA, CA
0092	Municipal Audit Firm	Craig Keen Despatie Markell 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	10-Aug-2015

Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

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

	Municipal Data		Data Source	
	1	2	1	2
	(#)		(List)	
0040 Households		4,838	Municipal	
0041 Population		9,421	MPAC	
0042 Youth Population		821	MPAC	

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FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

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)	4,469,175
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	53,959
9940	Subtotal	4,523,134
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	2,193,600
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,193,600
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	250,741
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	142,985
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)	387,756
0899	Subtotal	781,482
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	73,173
1299	Total User Fees and Service Charges (SLC 12 9910 04)	5,475,771
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	176,844
1430	Rents, concessions and franchises	68,828
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	245,672
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	7,418
1620	Penalties and interest on taxes	343,685
1698	Other other penalty and interest	18,873
1699	Subtotal	369,976
	Other revenue	
1805	Investment income	29,040
1806	Interest earned on reserves and reserve funds	10,039
1811	Gain/Loss on sale of land & capital assets	71,320
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	31,875
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	142,274
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	13,805,082

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FIR2014: North Glengarry Tp

Asmt Code: 0111

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	13,805,082
2020	LESS: Total Expenses (SLC 40 9910 11)	13,014,327
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	790,755
2060	Accumulated surplus/(deficit) at the beginning of year	39,698,026
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	39,698,026
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	40,488,781

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	387,756
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	387,756

FIR2014: North Glengarry Tp

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2014

	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				7,737			
Protection services							
0410 Fire				60,241			
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				3,588			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	63,829	0	0	0
Transportation services							
0611 Roads - Paved				6,921			
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	6,921	0	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				1,033,571	127,848		
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				1,635,751			
0840 Solid waste collection							
0850 Solid waste disposal	13,024			810,082			
0860 Waste diversion	148,217			886,569			
0898 Other							
0899 Subtotal	161,241	0	0	4,365,973	127,848	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	2,539			130,516			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	475		61,657	591,930	15,137		
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	3,014	0	61,657	722,446	15,137	0	0
Planning and development							
1810 Planning and zoning	13,990		11,516				
1820 Commercial and industrial				84,048			
1830 Residential development							
1840 Agriculture and reforestation	72,496			191,310			
1850 Tile drainage/shoreline assistance				33,507			
1898 Other							
1899 Subtotal	86,486	0	11,516	308,865	0	0	0
1910 Other							
9910 TOTAL	250,741	0	73,173	5,475,771	142,985	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2014

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	Y
0220 L Large Industrial	Y
0225 Other <input type="text"/>	N

2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	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	5.0%							N	N	N
0330 C Commercial	50.0%							N	N	N
0340 I Industrial	50.0%							N	N	N

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 Initialed	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	20140228	20140430	2	20140731	20140930
1220 M Multi-Residential	2	20140228	20140430	2	20140731	20140930
1230 F Farmland	2	20140228	20140430	2	20140731	20140930
1240 T Managed Forest	2	20140228	20140430	2	20140731	20140930
1250 C Commercial	2	20140228	20140430	2	20140731	20140930
1260 I Industrial	2	20140228	20140430	2	20140731	20140930
1270 P Pipeline	2	20140228	20140430	2	20140731	20140930
1298 Other <input type="text"/>						

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FIR2014: North Glengarry Tp

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		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)	2,602		-2,602	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	64,194	79,185	28,174	171,553
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	4,538,979	5,496,884	2,821,519	12,857,382
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)	15,619	18,920	51,729	86,268
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	15,619	18,920	51,729	86,268
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	4,554,598	5,515,804	2,873,248	12,943,650

2014-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2014

		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	26,854	32,530	25,139	84,523
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 style="width: 100px;" 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)	1,967	2,383		4,350
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	1,967	2,383	0	4,350
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	28,821	34,913	25,139	88,873

2014/001

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2014

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%				37.357%	6.921%	23.060%	32.662%	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	LT / ST	UT	Education Taxes	Distribution of Education Taxes in column 6 by School Board	
	16	2	18	17	3	4	5	6	ENG - Public	Other
	\$	\$	\$	\$	\$	\$	\$	\$	7	11
0010 Residential	711,271,030	711,271,030	663,002,864	663,002,864	8,779,484	3,361,424	4,072,164	1,345,896	502,786	439,597
0050 Multi-residential	9,788,580	17,520,031	8,239,360	14,747,169	182,057	74,764	90,567	16,726	6,248	5,463
0110 Farmland	219,686,200	54,921,550	172,982,451	43,245,613	572,918	219,342	265,701	87,875	32,795	28,760
0140 Managed Forests	2,319,900	579,975	1,907,398	476,850	6,318	2,419	2,930	969	362	317
9110 Subtotal	943,065,710	784,292,586	846,132,073	721,472,495	9,540,777	3,657,949	4,431,362	1,451,466	542,191	474,137
0210 Commercial	67,929,810	109,464,077	60,708,206	97,795,179	1,970,178	495,791	600,589	873,798	326,425	285,400
0215 Commercial New Construction	15,521,060	25,223,494	14,553,305	23,642,157	441,568	119,858	145,193	176,517	65,941	57,654
0310 Parking Lot	38,600	63,073	38,150	62,338	1,256	316	383	557	208	182
0320 Office Building	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
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Constru	2,887,420	4,718,122	2,740,190	4,477,544	83,628	22,700	27,498	33,430	12,488	10,919
9120 Subtotal	86,376,890	139,468,767	78,039,851	125,977,218	2,496,630	638,665	773,663	1,084,302	405,063	354,155
0510 Industrial	12,972,100	26,531,209	12,059,240	24,672,195	463,126	125,081	151,518	186,527	69,681	60,923
0515 Industrial New Construction	1,980,400	4,078,499	1,828,890	3,766,472	64,495	19,095	23,131	22,269	8,319	7,274
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construc	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	14,952,500	30,609,708	13,888,130	28,438,667	527,621	144,176	174,649	208,796	78,000	68,197
0710 Pipelines	4,657,000	6,370,152	4,526,734	6,191,966	120,801	31,393	38,025	51,383	19,195	16,783
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	2,602	0	-2,602	-972	-850
9170 Supplementary Taxes	0	0	0	0	171,553	64,194	79,185	28,174	10,525	9,202
9180 Total Levied by Rate					12,857,382	4,538,979	5,496,884	2,821,519	1,054,002	921,623
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	86,268	15,619	18,920	51,729	19,324	16,896
9199 TOTAL before Adj.	1,049,052,100	960,741,213	942,586,788	882,080,346	12,943,650	4,554,598	5,515,804	2,873,248	1,073,326	938,519

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	4	5	6
	\$	\$	\$	\$	\$	\$	\$	\$
1010 Residential	762,100	762,100	649,900	649,900	7,294	3,295	3,992	7
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	649,900	649,900	7,294	3,295	3,992	7
1210 Commercial	2,483,400	4,010,196	2,432,719	3,928,821	63,641	19,918	24,128	19,595
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	49,000	80,067	48,000	78,433	1,581	398	482	701
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	2,532,400	4,090,264	2,480,719	4,007,254	65,222	20,316	24,610	20,296
1510 Industrial	335,000	691,250	310,000	639,664	12,007	3,243	3,928	4,836
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construc	0	0	0	0	0	0	0	0
9230 Subtotal	335,000	691,250	310,000	639,664	12,007	3,243	3,928	4,836
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	0	0	0	0
9280 Total Levied by Rate					84,523	26,854	32,530	25,139
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	4,350	1,967	2,383	0
9299 TOTAL before Adj.	3,629,500	5,543,614	3,440,619	5,296,819	88,873	28,821	34,913	25,139

Part 3 contains Distribution of PILS by School Boards

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FIR2014: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2014

		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	121,707		135,538	376	6,071		258,716	522,408			522,408
1620	Recreation programs						158,898		158,898			158,898
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	600,678	798	650,795	2,186	29,440		70,899	1,354,796			1,354,796
1640	Libraries								0			0
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	722,385	798	786,333	2,562	35,511	158,898	329,615	2,036,102	0	0	2,036,102
Planning and development												
1810	Planning and zoning	72,575		83,712		7,500		4,775	168,562			168,562
1820	Commercial and Industrial	52,082		46,408					98,490			98,490
1830	Residential development								0			0
1840	Agriculture and reforestation	64,114		234,994					299,108			299,108
1850	Tile drainage/shoreline assistance		33,135						33,135			33,135
1898	Other								0			0
1899	Subtotal	188,771	33,135	365,114	0	7,500	0	4,775	599,295	0	0	599,295
1910	Other								0			0
1910	TOTAL	4,531,823	151,235	4,694,031	814,659	322,768	249,650	2,250,161	13,014,327	0	0	13,014,327

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FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2014

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	3,383,107
5020	Employee benefits	1,148,716
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,531,823
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,531,823
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)	0
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	158,898
5890	Fire area boards	
5895	Other Hospital	20,000
5896	Other Conservation authority	70,752
5897	Other	
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	ANALYSIS BY FUNCTIONAL CLASSIFICATION										
	2014 Opening Net Book Value	COST					AMORTIZATION				2014 Closing Net Book Value
		2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	
1	2	3	4	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Social Housing											
1410	Public Housing	0				0	0		0	0	
1420	Non-Profit/Cooperative Housing	0				0	0		0	0	
1430	Rent Supplement Programs	0				0	0		0	0	
1497	Other	0				0	0		0	0	
1498	Other	0				0	0		0	0	
1499	Subtotal	0	0	0	0	0	0	0	0	0	
Recreation and cultural services											
1610	Parks	0				0	0		0	0	
1620	Recreation programs	0				0	0		0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0				0	0		0	0	
1634	Rec. Fac. - All Other	5,073,078	96,514			9,278,550	4,108,958	329,615	4,438,573	4,839,977	
1640	Libraries	0				0	0		0	0	
1645	Museums	0				0	0		0	0	
1650	Cultural services	0				0	0		0	0	
1698	Other	0				0	0		0	0	
1699	Subtotal	5,073,078	96,514	0	0	9,278,550	4,108,958	329,615	4,438,573	4,839,977	
Planning and development											
1810	Planning and zoning	39,457	50,242			50,242	10,785	4,775	-1	15,561	34,681
1820	Commercial and Industrial	0				0	0		0	0	
1830	Residential development	0				0	0		0	0	
1840	Agriculture and reforestation	0				0	0		0	0	
1850	Tile drainage/shoreline assistance	0				0	0		0	0	
1898	Other	0				0	0		0	0	
1899	Subtotal	39,457	50,242	0	0	50,242	10,785	4,775	-1	15,561	34,681
1910	Other	0				0	0		0	0	
9910	Total Tangible Capital Assets	38,777,513	2,043,824	0	0	74,751,628	33,930,291	2,250,161	-5	36,180,457	38,571,171

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FIR2014: North Glengarry Tp **Schedule 51**
Asmt Code: 0111 **SCHEDULE OF TANGIBLE CAPITAL ASSETS**
MAH Code: 71615 **for the year ended December 31, 2014**

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
General Capital Assets		1	11
		\$	\$
2005	Land	321,005	321,001
2010	Land Improvements	247,240	215,031
2020	Buildings	6,059,783	5,853,427
2030	Machinery & Equipment	1,525,114	1,700,121
2040	Vehicles	1,010,615	903,499
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	9,163,757	8,993,079

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
Infrastructure Assets		1	11
		\$	\$
2205	Land	0	
2210	Land Improvements	712	606
2220	Buildings	4,008,167	3,675,136
2230	Machinery & Equipment	669,115	683,257
2240	Vehicles	1,333,228	1,412,589
2250	Linear Assets	23,602,534	23,806,504
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	29,613,756	29,578,092

9920	Total Tangible Capital Assets	38,777,513	38,571,171
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2405	Construction-in-progress	3,646,847	3,958,924
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9921	Total Tangible Capital Assets and Construction-in-progress	42,424,360	42,530,095
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FIR2014: North Glengarry Tp

Schedule 51

Asmt Code: 0111

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 71615

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 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	286,283		286,283
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	286,283	0	286,283
	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	3,625,447	25,794		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	Subtotal	3,646,847	25,794	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	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	3,646,847	312,077	0	3,958,924

FIR2014: North Glengarry Tp **Schedule 53**
Asmt Code: 0111 CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
MAH Code: 71615 (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	790,755
1020	Acquisition of tangible capital assets	-2,355,901
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,250,161
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	-71,320
1050	Proceeds on sale of tangible capital assets	71,320
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-105,740
1210	Change in supplies inventories	-27,300
1220	Change in prepaid expenses	-20,749
1230	Other <input type="text"/>	
1299	Subtotal	-48,049
1410	(Increase)/decrease in net financial assets/net debt	636,966
1420	Net financial assets (net debt), beginning of year	-2,866,799
9910	Net financial assets (net debt), end of year	-2,229,833

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	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	270,453
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	270,453
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	1,125,183
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	51,684
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	19,589
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	1,196,456
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)	142,985
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	387,756
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	530,741
0499	Subtotal	1,727,197
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	1,997,650
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-358,251

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FIR2014: North Glengarry Tp

Schedule 54

Asmt Code: 0111

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 71615

for the year ended December 31, 2014

* 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

		2014 Actual
Operating Transactions		
Cash received from		1
	\$	\$
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	55,218
9920	Cash and cash equivalents, end of year	55,218

		2014 Actual
Cash and cash equivalents represented by:		
1401	Cash	1
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

FIR2014: North Glengarry Tp

Schedule 54

Asmt Code: 0111

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 71615

for the year ended December 31, 2014

* 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

		2014 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	790,755
2020	Non-cash items including amortization	2,612,369
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-27,300
2030	Prepaid expenses	-20,749
2040	Change in deferred revenue	-79,906
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	3,275,169
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	71,320
0620	Cash used to acquire tangible capital assets	-2,355,901
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-2,284,581
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	431,053
1020	Principal long term debt repayment	-818,223
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	-387,170
1210	Increase in cash and cash equivalents	603,418
1220	Cash and cash equivalents, beginning of year	55,218
9920	Cash and cash equivalents, end of year	658,636

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,226,636
1402	Temporary borrowings	-568,000
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	658,636

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FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	250,088	905,264	2,126,910
0310	Allocation of Surplus		0	730,154
0315	Allocation of Surplus : for operating.			715,154
0320	Allocation of Surplus : for capital.			15,000
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)			
0841	Investment Income	2,276	10,039	
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	305,574		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other <input type="text"/>			
0896	Other <input type="text"/>			
0897	Other <input type="text"/>			
0898	Other <input type="text"/>			
9940	TOTAL Revenues & Surplus	307,850	10,039	730,154
Less: Utilization of reserve funds and reserves (transfers)				
1012	For acquisition of tangible capital asset			51,684
1015	For current operations			68,263
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)	387,756		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized).	387,756	0	119,947
2099	Balance, end of year	170,182	915,303	2,737,117

2014-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			
5020 Contingencies			78,316
Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
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			38,728
5210 Protection services			327,534
Transportation services:			
5215 Roadways			555,538
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system		766,858	112,610
5230 Storm water system			
5235 Waterworks system		134,567	134,764
5240 Solid waste collection			
5245 Solid waste disposal		6,786	582,093
5246 Waste diversion			824,079
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks		7,092	
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			23,379
5275 Libraries			5,633
5276 Museums			
5277 Cultural services			
5280 Planning and development			
5290 Other <input type="text"/>			

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services			
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions	1,308		
5650 Recreational land (the Planning Act)	5,575		
5661 Building Code Act, 1992 (Section 2.23)			
5690 Gasoline Tax - Province			
5691 Gasoline Tax - Federal	163,299		
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	170,182	915,303	2,737,117

2012-W01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)						Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)					
	1	2	3	<= 1 Bedroom	>= 2 Bedroom	6	7	8	9	10	11	12	13	14	15	16	
0	Municipal Wide Charges									If Other, Please Specify >							
9910	TOTAL MUNICIPAL WIDE CHARGES									0.00	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

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

RESIDENTIAL CHARGES (\$)

	RESIDENTIAL CHARGES (\$)								
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other
	1	2	3	< = 1 Bedroom	> = 2 Bedroom	6	7	8	9
Service									

NON - RESIDENTIAL CHARGES (\$)

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

2012-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2014

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

2012-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2014-V01

FIR2014: North Glengarry Tp

Schedule 70

Asmt Code: 0111

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71615

for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents	658,636
Accounts receivable		
0410	Canada	357,285
0420	Ontario	71,391
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	918,733
0499	Subtotal	1,347,409
Taxes receivable		
0610	Current year's levies	1,559,099
0620	Previous year's levies	485,417
0630	Prior year's levies	263,761
0640	Penalties and interest	165,743
0690	LESS: Allowance for uncollectables	
0699	Subtotal	2,474,020
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	550,383
0868	Other <input type="text"/>	
0845	Subtotal	550,383
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	5,030,448
8010	* Market value of Investments included in Line 0829	

2014-V01

FIR2014: North Glengarry Tp

Schedule 70

Asmt Code: 0111

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71615

for the year ended December 31, 2014

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	23,777
2220	Ontario	1,864
2230	Upper-tier	-22,402
2240	Other municipalities	
2250	School boards	-8,071
2260	Interest on debt	14,079
2270	Trade accounts payable	1,280,896
2290	Other	169,395
2299	Subtotal	1,459,538
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	170,182
2490	Other	
2499	Subtotal	170,182
Long term liabilities		
2610	Debt issued	4,019,547
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	4,019,547
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	551,771
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	1,059,243
2898	Other	
2899	Subtotal post employment benefits	1,059,243
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	7,260,281
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-2,229,833
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	42,530,095
6250	Inventories of Supplies	152,957
6260	Prepaid Expenses	35,562
6299	Total Non-Financial Assets	42,718,614
9970	Total Accumulated Surplus/(Deficit)	40,488,781
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	39,060,931
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	3,652,420
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	19,982
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	-619,459
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	-599,477
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-1,059,243
6602	Unfunded Landfill closure costs	-551,771
6603	Unfunded Remediation costs of contaminated sites	
6610	Other accrued interest on LTD	-14,079
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-1,625,093
9971	Total Accumulated Surplus/(Deficit)	40,488,781

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FIR2014: 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, 2014

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	2,313,548
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	12,943,650
0225	PLUS: Current Year Penalties and Interest	343,685
0240	LESS: Total cash collections (SLC 72 0699 09)	12,996,758
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	280,337
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Reveral of allowance for doubtful accounts"/>	150,232
0290	Taxes receivable, end of year	2,474,020
Cash Collections		9
		\$
0610	Current year's tax	11,104,215
0620	Previous year's tax	1,504,363
0630	Penalties and interest	374,911
0640	Amounts added to tax bills for collection purposes only	13,269
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	12,996,758

2014-V01

FIR2014: 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, 2014

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)	39,211	5,222	18,219	25,329	87,981	83,773	103,177	274,931	
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. Ac					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	1,650	3,756	5,406	
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	39,211	5,222	18,219	25,329	87,981	85,423	106,933	280,337	

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 31					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		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				
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,034,115	193,630	644,332	913,190	0	2,785,267			

2014-001

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	4,019,547
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	4,019,547
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	4,019,547

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	550,383
1230	Long term bank loans	3,469,164
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	4,019,547

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	360,928
	Transportation services:	
1415	Roadways	350,254
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	967,317
1430	Storm water system	
1435	Waterworks system	1,202,169
1440	Solid Waste collection	382,344
1445	Solid Waste disposal	191,316
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	14,836
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	550,383
9930	TOTAL Net Long Term Liabilities of the Municipality	4,019,547

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FIR2014: North Glengarry Tp

Schedule 74

Asmt Code: 0111

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71615

for the year ended December 31, 2014

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"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<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

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FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
		1 \$	2 \$	3 \$
Water projects:				
2810	For this Municipality only			
2820	Share of integrated project(s)			
Wastewater projects:				
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	301,270	41,148	
3014	Other	378,344	76,952	
3015	Tile Drainage/Shoreline Assistance	138,609	33,135	
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	818,223	151,235	
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) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

11. Long term debt refinanced		Principal	Interest
		1 \$	2 \$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

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FIR2014: North Glengarry Tp

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MAH Code: 71615

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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 2015	724,166	181,880						
3220	Year 2016	708,986	156,289						
3230	Year 2017	514,459	135,073						
3240	Year 2018	464,002	117,305						
3250	Year 2019	452,240	27,070						
3260	Years 2020 to 2024	1,155,694	765,318						
3270	Years 2025 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	4,019,547	1,382,935	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 75 WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
0205	User Fees	
0206	Municipal Property Tax by Levy (Special Area Rates)	
0210	Services to Other Municipalities	
0215	Ontario Conditional Grants	
0220	Ontario Housing Programs	
0225	Canada Conditional Grants	
0230	Ontario Capital Grants	
0235	Canada Capital Grants	
0240	Canada Gas Tax Funding	
0245	Revenue from Other Municipalities	
0250	Investment Income	
0260	Deferred revenue earned	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		1
		\$
0410	Salaries, Wages and Employee Benefits	
0420	Operating and General Expenditures	
0430	Amortization Expense	
0440	Interest Expense	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Expenses	0
9910	Net Income	0

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 75

WASTEWATER SERVICE

for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
1005	User Fees	
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	
1060	Deferred revenue earned	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		1
		\$
1210	Salaries, Wages and Employee Benefits	
1220	Operating and General Expenditures	
1230	Amortization Expense	
1240	Interest Expense	
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	0
9920	Net Income	0

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 75

TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY

for the year ended December 31, 2014

WATER SERVICE

SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0210	Land	410	545				545	135			135	410	
0220	Buildings	2,127,735	6,066,754				6,066,754	3,939,019			3,939,019	2,127,735	
0230	Distribution / Transmission Mains	7,882,788	8,620,716				8,620,716	737,928			737,928	7,882,788	
0240	Equipment	216,218	625,448				625,448	409,230			409,230	216,218	
0296	Other Vehicles	10,552	43,036				43,036	32,484			32,484	10,552	
0297	Other	0	0				0	0			0	0	
0298	Other	0	0				0	0			0	0	
0299	Total Infrastructure Assets	10,237,703	15,356,499	0	0	0	15,356,499	5,118,796	0	0	5,118,796	10,237,703	0

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0410	Land	409	544				544	135			135	409	
0420	Buildings	2,127,735	6,066,754				6,066,754	3,939,019			3,939,019	2,127,735	
0430	Collection Mains	7,729,053	9,405,287				9,405,287	1,676,234			1,676,234	7,729,053	
0440	Equipment	216,219	625,449				625,449	409,230			409,230	216,219	
0496	Other Vehicles	10,552	43,036				43,036	32,484			32,484	10,552	
0497	Other	0	0				0	0			0	0	
0498	Other	0	0				0	0			0	0	
0499	Total Infrastructure Assets	10,083,968	16,141,070	0	0	0	16,141,070	6,057,102	0	0	6,057,102	10,083,968	0

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FIR2014: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2014

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

FIR2014: North Glengarry Tp

Schedule 77

Asmt Code: 0111

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 71615

for the year ended December 31, 2014

0210 District Social Services Administration Board

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

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FIR2014: North Glengarry Tp

Schedule 77

Asmt Code: 0111

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 71615

for the year ended December 31, 2014

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1420	Ontario Disability Support Program (ODSP)	
1430	Ontario Drug Benefit Program (ODB)	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other <input type="text"/>	
1499	Total Provincial Funding	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Federal

1610	Social Housing	
1698	Other <input type="text"/>	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other <input type="text"/>	
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Social Services

2210	Ontario Works	
2220	Ontario Disability Support Program (ODSP)	
2230	Ontario Drug Benefit Program (ODB)	
2240	Child Care	
2250	Social Housing	
2260	Other <input type="text"/>	
2299	Total Social Services	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other <input type="text"/>	
2440	DSSAB Administration	
2496	Other <input type="text"/>	
2497	Other <input type="text"/>	
2498	Other <input type="text"/>	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

FIR2014: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 77

OTHER CATEGORY

for the year ended December 31, 2014

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

1210 Entity

--

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario
1498	Other	<input type="text"/>
1499	Total Provincial Funding	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
0	0	

Federal

1611	Government of Canada
1698	Other	<input type="text"/>
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings
1898	Other	<input type="text"/>
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

2010	Investment Income
2020	Deferred revenue earned
2097	Other	<input type="text"/>
2098	Other	<input type="text"/>
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	

9930

Total Revenues

0	0	
---	---	--

EXPENSES

2693	Other	<input type="text"/>
2694	Other	<input type="text"/>
2695	Other	<input type="text"/>
2696	Other	<input type="text"/>
2697	Other	<input type="text"/>
2698	Other	<input type="text"/>
2699	Total Other Expenses	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950

Annual Surplus / (Deficit)

0	0	
---	---	--

2014-V01

FIR2014: North Glengarry Tp**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &****Asmt Code: 0111****STATEMENT OF OPERATIONS FOR OTHER ENTITIES****MAH Code: 71615****for the year ended December 31, 2014****Consolidated Statement of Financial Position**

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	0	0	
0420	Accounts Receivable	0	0	
0430	Investments	0	0	
0496	Other	0	0	
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	0	0	
Liabilities				
0610	Accounts Payable and accrued liabilities	0	0	
0620	Debt	0	0	
0630	Pensions and other employee benefits	0	0	
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	0	0	
0696	Other	0	0	
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	0	0	
9910	Net Financial Assets (Net Debt)	0	0	
Non-Financial Assets				
0810	Tangible capital assets	0	0	
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	0	0	
0896	Other	0	0	
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	0	0	
9920	Accumulated Surplus/(Deficit)	0	0	
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	0	0	
1020	Reserves and Reserve funds	0	0	
1030	General Surplus/(Deficit)	0	0	
1097	Other	0	0	
1098	Other	0	0	
1099	Accumulated Surplus/(Deficit)	0	0	

2014-V01

FIR2014: North Glengarry Tp Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION & STATEMENT OF OPERATIONS FOR OTHER ENTITIES

for the year ended December 31, 2014

Asmt Code: 0111

MAH Code: 71615

Consolidated Statement of Operations		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
REVENUES				
Provincial				
1410	Ontario Works	0	0	
1411	Province of Ontario	0	0	
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	0	0	
1450	Land Ambulance	0	0	
1460	Social Housing	0	0	
1497	Other	0	0	
1498	Other	0	0	
1499	Total Provincial Funding	0	0	
Federal				
1610	Social Housing	0	0	
1611	Government of Canada	0	0	
1698	Other	0	0	
1699	Total Federal Funding	0	0	
Municipal Contributions				
1810	Municipal Billings	0	0	
1898	Other	0	0	
1899	Total Municipal Contributions	0	0	
Other Revenues				
2010	Investment Income	0	0	
2020	Deferred revenue earned	0	0	
2097	Other	0	0	
2098	Other	0	0	
2099	Total Other Revenues	0	0	
9930	Total Revenues	0	0	
EXPENSES				
Social Services				
2210	Ontario Works	0	0	
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	0	0	
2250	Social Housing	0	0	
2260	Other	0	0	
2299	Total Social Services	0	0	
Health Services				
2410	Land Ambulance	0	0	
2420	Public Health	0	0	
2430	Other	0	0	
2440	DSSAB Administration	0	0	
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	0	0	
Other Expenses				
2693	Other	0	0	
2694	Other	0	0	
2695	Other	0	0	
2696	Other	0	0	
2697	Other	0	0	
2698	Other	0	0	
2699	Total Other Expenses	0	0	
9940	Total All Expenses	0	0	
9950	Annual Surplus / (Deficit)	0	0	

FIR2014: North Glengarry Tp

Schedule 79

Asmt Code: 0111

COMMUNITY IMPROVEMENT PLANS

MAH Code: 71615

for the year ended December 31, 2014

Community Improvement Plans (Section 28 of the Planning Act)		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
Grants		1	2
2010	Environment Site Assessment/Remediation	\$	#
2020	Development/Redevelopment of Land/Buildings		
Loans			
2210	Loans issued in current year (2014)		
2220	Outstanding Loans as of 2014		
Tax Assistance (per Municipal Act 365.1 ss21)			
2410	Cancellation		
2420	Deferral		
Long Term Commitments for Grants, Loans or Tax Assistance beyond 2014			
2610	Year: 2015		
2620	Year: 2016		
2630	Year: 2017		
2640	Year: 2018		
2650	Year: 2019		
2660	Years beyond 2019		

FIR2014: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

		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	1.00	0.00
0211	Uniform		1.00	
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	1.00	
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	3.00	4.00	10.00
0250	Libraries			
0255	Planning	2.00	3.00	
0290	Other	5.00	19.00	
0298		Subtotal	29.00	10.00
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	4.00	14.00	
0350	Libraries			
0355	Planning			
0390	Other			
0398		Subtotal	14.00	0.00
0399		TOTAL	44.00	10.00

FIR2014: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

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
#	\$

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
#	\$
152	6,187,367
66	3,767,051
218	9,954,418

5. Insured value of physical assets

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

1
\$
59,113,324
6,673,252
5,012,679
70,799,255

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2012 - 2014)

1
\$

2014-V01

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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					

FIR2014: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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						
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0849						

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2014

(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%		

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MAH Code: 71615

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
#	#	#

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2014 based on permits issued.

1
\$
9,954,419

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):

1306 Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)
Reference : provincial standard is 10 working days

Median Number of Working Days
1
#
9

1308 Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)
Reference : provincial standard is 15 working days

5

1310 Category 3 : Large Buildings (large residential/commercial/industrial/institutional)
Reference : provincial standard is 20 working days

9

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

20

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

Number Of Building Permit Applications

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

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
26		26

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

43		43
----	--	----

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

23		23
----	--	----

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

17		17
----	--	----

1322 Subtotal

109	0	109
-----	---	-----

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

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014.

Hectares
1
#

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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.	0
1755	Transit : Population of Service Area.	0
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	2,184

Column 1	Column 2	Column 3
#	#	#

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
12	56
7	7
19	63

Rating Of Bridges And Culverts

1765	Bridges	
1766	Culverts	
1767	Subtotal	

Column 1	Column 2	Column 3
#	#	#

1768	Have all bridges and culverts in the municipal system been rated?	
1769	Indicate the rating system used and the year the rating was conducted.	

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.	1,500,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	14,000
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	17
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.	562,000
1850	Water Main Breaks : Number of water main breaks in a year.	10
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	31
1860	Solid Waste Collection : Total tonnes collected from all property classes.	18,322
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	18,322
1870	Waste Diversion : Total tonnes diverted from all property classes.	14,207

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

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)	

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

Description
4
LIST
Applicant's Declared Value

--

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

Description
4
LIST
Y
conducted in 2011 using th Inventory Manual for Municipal

Description
4
LIST
Y
no official system, just prioritized by staff

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2014

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016

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)	818,223
0220	Interest (SLC 74 3099 02)	151,235
0299	Subtotal	969,458
	Ontario Clean Water Agency Provincial Projects	
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	969,458

		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)	171,744
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	171,744
9920	Net Debt Charges	797,714

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	13,805,082
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	33,507
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	2,587,326
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)	387,756
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	73,173
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	71,320
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	3,119,575
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	10,652,000
2620	25% of Net Revenues	2,663,000
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,865,286

For Illustration Purposes Only

Annual Interest Rate		Term		years =	
7.00%	@	5			7,648,041

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NOTES

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for the year ended December 31, 2014

NOTES

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0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0100 Schedule 75 :