

# HELP PAGE

## IMPORTANT

**DO NOT change settings which are built into this FIR2015, or the FIR2015 file will NOT function properly.**

The **FIR2015** has been pre-formatted to ensure that every user can complete the FIR and MPMP Schedules with efficiency and accuracy.

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

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the **FIR2015**. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

It is also recommended that you DO NOT Copy and Paste. However, the Copy and Paste feature may be used with caution providing that information is only copied and pasted from an open workbook within the same Excel application that is currently running the **FIR2015**. Information that is copied and pasted from one Excel application to another is treated as a cut and paste and will damage the FIR file. Also, DO NOT Paste into a cell that contains a drop-down LIST, otherwise the LIST, CHECKS and calculations will no longer function.

### Do Not set up the FIR2015 file as a "Shared Workbook"

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

### Upon Completion

**Please use Winzip to Zip your file.**

**Then email the FI15xxxx MunicipalityName.zip file to [FIR.mah@ontario.ca](mailto: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](mailto:FIR.mah@ontario.ca)**

OR

### **Contact your Municipal Service Office (MSO):**

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

2015-V01

# FIR2015 DATA VERIFICATION : North Glengarry Tp

28/Jul/2016 9:12 AM

Asmt Code: 0111  
 MAH Code: 71615

**CRITICAL Flagged: 0 of 372**  
**VERIFY Flagged: 2 of 557**

Please review the following CHECKLIST for possible errors that may exist in the **FIR2015** to ensure an accurate **FIR2015** 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
<b>VERIFY</b>	<b>40</b>	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. Consistent with previous years

# 2015 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: **2015-V01**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing 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	
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, CPA, CA, LPA
0022	Telephone	613-932-3610
0024	Fax	613-938-3215
0028	Email (Required)	jpollock@ckdm.ca
0030	Website address of Municipality	northglengarry.ca
0091	Municipal Auditor	H. James Pollock, CPA, CA, LPA
0092	Municipal Audit Firm	CKDM LLP
0095	Municipal Auditor's Email (Required)	jpollock@ckdm.ca
0090	Municipal Treasurer	Johanna (Annie) Levac
0093	Municipal Treasurer's Email (Required)	annielevac@northglengarry.ca
0094	Date	28-Jul-2016

### Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	

Municipal Data	Municipal Data		Data Source	
	1	2	1	2
	(#)	(#)	(List)	(List)
0040	Households	4,849	Municipal	
0041	Population	9,226	MPAC	
0042	Youth Population	736	MPAC	

2015-V01

# FIR2015: North Glengarry Tp

# Schedule 10

Asmt Code: 0111

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71615

for the year ended December 31, 2015

### 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) . . . . .	4,730,024
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	54,540
9940		<b>Subtotal</b> 4,784,564
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	2,181,200
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699		<b>Subtotal</b> 2,181,200
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	366,869
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	219,293
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) . . . . .	349,612
0899		<b>Subtotal</b> 935,774
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	68,732
1299	Total User Fees and Service Charges (SLC 12 9910 04) . . . . .	5,512,639
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	201,972
1430	Rents, concessions and franchises . . . . .	71,615
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
1499		<b>Subtotal</b> 273,587
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	0
1610	Other fines . . . . .	9,269
1620	Penalties and interest on taxes . . . . .	369,708
1698	Other . . . . . other penalty and interest	15,321
1699		<b>Subtotal</b> 394,298
	Other revenue	
1805	Investment income . . . . .	15,553
1806	Interest earned on reserves and reserve funds . . . . .	8,085
1811	Gain/Loss on sale of land & capital assets . . . . .	53,391
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 . . . . .	9,478
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 . . . . . Insurance recovery of future employment ben	1,059,243
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899		<b>Subtotal</b> 1,145,750
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
9910		<b>TOTAL Revenues</b> 15,296,544

2015-V01

# FIR2015: North Glengarry Tp

# Schedule 10

Asmt Code: 0111

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71615

for the year ended December 31, 2015

### Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	15,296,544
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	13,106,183
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	2,190,361
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	40,488,781
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	40,488,781
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	42,679,142

### 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:

#### Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	
4019	Provincial Gas Tax for Transit capital expenses . . . . .	
4020	Provincial Gas Tax . . . . .	0

### Total of line 0899 includes:

#### Canada Gas Tax Funding

		1
		\$
4025	General Government . . . . .	
	Transportation Services:	
4030	Roads - Paved . . . . .	
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	349,612
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	<b>Canada Gas Tax</b>	<b>349,612</b>

**FIR2015: North Glengarry Tp**

Asmt Code: 0111

MAH Code: 71615

**Schedule 12  
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2015

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
<b>0299 General government</b>	697			6,436			
<b>Protection services</b>							
0410 Fire				56,625			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	1,820						
0445 Building permit and inspection services							
0450 Emergency measures				4,016			
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	<b>1,820</b>	<b>0</b>	<b>0</b>	<b>60,641</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved				13,004	145,959		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,004</b>	<b>145,959</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				1,063,171			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				1,707,935	73,334		
0840 Solid waste collection							
0850 Solid waste disposal	21,124			802,017			
0860 Waste diversion	149,380			812,238			
0898 Other							
<b>0899 Subtotal</b>	<b>170,504</b>	<b>0</b>	<b>0</b>	<b>4,385,361</b>	<b>73,334</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks	2,091			109,631			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other			68,732	601,587			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	<b>2,091</b>	<b>0</b>	<b>68,732</b>	<b>711,218</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning	697						
1820 Commercial and industrial	7,500			105,068			
1830 Residential development							
1840 Agriculture and reforestation	183,560			200,327			
1850 Tile drainage/shoreline assistance				30,584			
1898 Other							
<b>1899 Subtotal</b>	<b>191,757</b>	<b>0</b>	<b>0</b>	<b>335,979</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>366,869</b>	<b>0</b>	<b>68,732</b>	<b>5,512,639</b>	<b>219,293</b>	<b>0</b>	<b>0</b>

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2015

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

#### 5. Rebates for Eligible Charities

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

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

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential . . . . .	2	20150227	20150430	2	20150731	20150930
1220	M Multi-Residential . . . . .	2	20150227	20150430	2	20150731	20150930
1230	F Farmland . . . . .	2	20150227	20150430	2	20150731	20150930
1240	T Managed Forest . . . . .	2	20150227	20150430	2	20150731	20150930
1250	C Commercial . . . . .	2	20150227	20150430	2	20150731	20150930
1260	I Industrial . . . . .	2	20150227	20150430	2	20150731	20150930
1270	P Pipeline . . . . .	2	20150227	20150430	2	20150731	20150930
1298	Other <input type="text"/> . . . . .						

FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

1. GENERAL PURPOSE LEVY INFORMATION

9299

TOTAL

Phase-In Taxable Assessment
1,005,597,881

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
4,706,471	5,586,819	2,829,589	13,122,879

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
								8	9	10	11	12	13	14	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	North Glengarry Tp													
0010	RT	0 Residential	Full Occupied	1.000000	100%	721,700,830	696,932,216	0.507000%	0.601800%	0.195000%	1.303800%	3,533,446	4,194,138	1,359,018	9,086,602
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	74,000	71,750	0.507000%	0.601800%	0.195000%	1.303800%	364	432	140	936
0050	MT	0 Multi-Residential	Full Occupied	1.789844	100%	10,077,080	9,279,857	0.907400%	1.077100%	0.195000%	2.179500%	84,205	99,953	18,096	202,254
0110	FT	0 Farmland	Full Occupied	0.250000	100%	221,589,000	198,047,984	0.126700%	0.150500%	0.048750%	0.325950%	250,927	298,062	96,548	645,537
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	2,457,600	2,242,944	0.126700%	0.150500%	0.048750%	0.325950%	2,842	3,376	1,093	7,311
0210	CT	0 Commercial	Full Occupied	1.634027	100%	64,578,130	61,120,389	0.828400%	0.983400%	1.430000%	3.241800%	506,321	601,058	874,022	1,981,401
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.634027	100%	46,900	47,900	0.828400%	0.983400%	1.430000%	3.241800%	389	461	671	1,521
0240	CU	0 Commercial	Excess Land	1.634027	70%	547,680	536,827	0.579900%	0.688400%	1.001000%	2.269300%	3,113	3,696	5,374	12,183
0270	CX	0 Commercial	Vacant Land	1.634027	70%	2,418,300	2,294,800	0.579900%	0.688400%	1.001000%	2.269300%	13,308	15,797	22,971	52,076
0310	GT	0 Parking Lot	Full Occupied	1.634027	100%	38,600	38,375	0.828400%	0.983400%	1.430000%	3.241800%	318	377	549	1,244
0510	IT	0 Industrial	Full Occupied	2.063433	100%	11,887,620	11,527,999	1.046100%	1.241800%	1.530000%	3.817900%	120,594	143,155	176,378	440,127
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.063433	100%	123,200	120,673	1.046100%	1.241800%	1.530000%	3.817900%	1,262	1,499	1,846	4,607
0540	IU	0 Industrial	Excess Land	2.063433	70%	247,960	217,038	0.732300%	0.869300%	1.071000%	2.672600%	1,589	1,887	2,324	5,800
0570	IX	0 Industrial	Vacant Land	2.063433	70%	227,300	215,175	0.732300%	0.869300%	1.071000%	2.672600%	1,576	1,871	2,305	5,752
0710	PT	0 Pipeline	Full Occupied	1.367866	100%	4,672,000	4,608,249	0.693500%	0.823200%	1.111735%	2.628435%	31,958	37,935	51,232	121,125
2140	JT	0 Industrial, NConstr.	Full Occupied	2.063433	100%	1,524,830	1,462,065	1.046100%	1.241800%	1.190000%	3.477900%	15,295	18,156	17,399	50,850
2440	XT	0 Commercial, NConstr.	Full Occupied	1.634027	100%	13,224,070	12,968,453	0.828400%	0.983400%	1.190000%	3.001800%	107,431	127,532	154,325	389,288
2445	XU	0 Commercial, NConstr.	Excess Land	1.634027	70%	198,700	198,700	0.579900%	0.688400%	0.833000%	2.101300%	1,152	1,368	1,655	4,175
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.634027	100%	4,031,680	3,667,487	0.828400%	0.983400%	1.190000%	3.001800%	30,381	36,066	43,643	110,090
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
9201			Subtotal			1,059,666,480	1,005,597,881					4,706,471	5,586,819	2,829,589	13,122,879



# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

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

9499 TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4001															
0010	RT	0	Residential	Full Occupied	1.000000	100%									
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal				0	0			0			0

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001															
0010	RT	0	Residential	Full Occupied	1.000000	100%									
9601				Subtotal				0	0				0		0

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$		
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	2,657		-2,657	0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	66,094	78,793	21,835	166,722
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	<b>4,775,222</b>	<b>5,665,612</b>	<b>2,848,767</b>	<b>13,289,601</b>
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .	15,792	18,747	51,729	86,268
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	<b>15,792</b>	<b>18,747</b>	<b>51,729</b>	<b>86,268</b>
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	<b>4,791,014</b>	<b>5,684,359</b>	<b>2,900,496</b>	<b>13,375,869</b>

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		3,535,059	27,479	32,620	25,072	85,171

2001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL	
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15	
									8	9	10	11					12
LIST	LIST				5	6 %	7 \$	16 \$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
	0		North Glengarry Tp														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	3,400	3,400	0.507000%	0.601800%	0.195000%	1.303800%	17	20	7	44	
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	758,700	702,600	0.507000%	0.601800%	0.000000%	1.108800%	3,562	4,228	0	7,790	
1210	CF	0	Commercial	PIL: Full Occupied	1.634027	100%	1,376,300	1,359,223	0.828400%	0.983400%	1.430000%	3.241800%	11,260	13,367	19,437	44,064	
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.634027	100%	1,009,700	1,002,904	0.828400%	0.983400%	0.000000%	1.811800%	8,308	9,863	0	18,171	
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.634027	70%	39,300	39,207	0.579900%	0.688400%	0.000000%	1.268300%	227	270	0	497	
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.634027	70%	58,100	56,725	0.579900%	0.688400%	0.000000%	1.268300%	329	390	0	719	
1310	GF	0	Parking Lot	PIL: Full Occupied	1.634027	100%	49,000	48,500	0.828400%	0.983400%	1.430000%	3.241800%	402	477	694	1,573	
1510	IF	0	Industrial	PIL: Full Occupied	2.063433	100%	335,000	322,500	1.046100%	1.241800%	1.530000%	3.817900%	3,374	4,005	4,934	12,313	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
9201					Subtotal		3,629,500	3,535,059					27,479	32,620	25,072	85,171	

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal			0	0				0			0

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal			0	0					0		0

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	TOTAL PILS Levied by Tax Rate	27,479	32,620	25,072	85,171
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other [redacted] . . . . .				0
9890	Subtotal	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	1,989	2,361		4,350
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other [redacted] . . . . .				0
9892	Subtotal	1,989	2,361	0	4,350
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	TOTAL PILS Levied	29,468	34,981	25,072	89,521

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

1. Municipal and School Board Taxation

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	36.988%	7.379%	22.725%	32.908%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	721,774,830	721,774,830	697,003,966	697,003,966	9,087,538	3,533,810	4,194,570	1,359,158	502,725	100,292	308,869	447,272	
0050 Multi-residential	10,077,080	18,036,401	9,279,857	16,609,496	202,254	84,205	99,953	18,096	6,693	1,335	4,113	5,955	
0110 Farmland	221,589,000	55,397,250	198,047,984	49,511,996	645,537	250,927	298,062	96,548	35,711	7,124	21,941	31,772	
0140 Managed Forests	2,457,600	614,400	2,242,944	560,736	7,311	2,842	3,376	1,093	404	81	248	360	
<b>9110 Subtotal</b>	<b>955,898,510</b>	<b>795,822,881</b>	<b>906,574,751</b>	<b>763,686,194</b>	<b>9,942,640</b>	<b>3,871,784</b>	<b>4,595,961</b>	<b>1,474,895</b>	<b>545,533</b>	<b>108,832</b>	<b>335,171</b>	<b>485,359</b>	<b>0</b>
0210 Commercial	67,592,010	108,993,222	63,998,916	103,187,870	2,047,181	523,131	621,012	903,038	334,016	66,635	205,215	297,172	0
0215 Commercial New Construction	13,422,770	21,835,764	13,167,153	21,418,079	393,463	108,583	128,900	155,980	57,694	11,510	35,446	51,330	0
0310 Parking Lot	38,600	63,073	38,375	62,706	1,244	318	377	549	203	41	125	181	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Constru	4,031,680	6,587,874	3,667,487	5,992,773	110,090	30,381	36,066	43,643	16,143	3,220	9,918	14,362	0
<b>9120 Subtotal</b>	<b>85,085,060</b>	<b>137,479,934</b>	<b>80,871,931</b>	<b>130,661,428</b>	<b>2,551,978</b>	<b>662,413</b>	<b>786,355</b>	<b>1,103,210</b>	<b>408,055</b>	<b>81,406</b>	<b>250,704</b>	<b>363,044</b>	<b>0</b>
0510 Industrial	12,486,080	25,469,989	12,080,885	24,660,544	456,286	125,021	148,412	182,853	67,634	13,493	41,553	60,173	0
0515 Industrial New Construction	1,524,830	3,146,385	1,462,065	3,016,873	50,850	15,295	18,156	17,399	6,436	1,284	3,954	5,726	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>14,010,910</b>	<b>28,616,374</b>	<b>13,542,950</b>	<b>27,677,417</b>	<b>507,136</b>	<b>140,316</b>	<b>166,568</b>	<b>200,252</b>	<b>74,069</b>	<b>14,777</b>	<b>45,507</b>	<b>65,899</b>	<b>0</b>
0710 Pipelines	4,672,000	6,390,670	4,608,249	6,303,467	121,125	31,958	37,935	51,232	18,950	3,780	11,642	16,859	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	2,657	0	-2,657	-983	-196	-604	-874	
9170 Supplementary Taxes					166,722	66,094	78,793	21,835	8,076	1,611	4,962	7,186	
<b>9180 Total Levied by Rate</b>					<b>13,289,601</b>	<b>4,775,222</b>	<b>5,665,612</b>	<b>2,848,767</b>	<b>1,053,700</b>	<b>210,210</b>	<b>647,383</b>	<b>937,474</b>	<b>0</b>
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					86,268	15,792	18,747	51,729	19,324	3,580	11,929	16,896	
<b>9199 TOTAL before Adj.</b>	<b>1,059,666,480</b>	<b>968,309,859</b>	<b>1,005,597,881</b>	<b>928,328,507</b>	<b>13,375,869</b>	<b>4,791,014</b>	<b>5,684,359</b>	<b>2,900,496</b>	<b>1,073,024</b>	<b>213,790</b>	<b>659,312</b>	<b>954,370</b>	<b>0</b>

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	762,100	762,100	706,000	706,000	7,834	3,579	4,248	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
<b>9210 Subtotal</b>	<b>762,100</b>	<b>762,100</b>	<b>706,000</b>	<b>706,000</b>	<b>7,834</b>	<b>3,579</b>	<b>4,248</b>	<b>7</b>
1210 Commercial	2,483,400	4,010,196	2,458,059	3,969,508	63,451	20,124	23,890	19,437
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	49,000	80,067	48,500	79,250	1,573	402	477	694
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructi	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>2,532,400</b>	<b>4,090,264</b>	<b>2,506,559</b>	<b>4,048,758</b>	<b>65,024</b>	<b>20,526</b>	<b>24,367</b>	<b>20,131</b>
1510 Industrial	335,000	691,250	322,500	665,457	12,313	3,374	4,005	4,934
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construc	0	0	0	0	0	0	0	0
<b>9230 Subtotal</b>	<b>335,000</b>	<b>691,250</b>	<b>322,500</b>	<b>665,457</b>	<b>12,313</b>	<b>3,374</b>	<b>4,005</b>	<b>4,934</b>
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
<b>9280 Total Levied by Rate</b>					<b>85,171</b>	<b>27,479</b>	<b>32,620</b>	<b>25,072</b>
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					4,350	1,989	2,361	0
<b>9299 TOTAL before Adj.</b>	<b>3,629,500</b>	<b>5,543,614</b>	<b>3,535,059</b>	<b>5,420,216</b>	<b>89,521</b>	<b>29,468</b>	<b>34,981</b>	<b>25,072</b>

Part 3 contains Distribution of PILS by School Boards









2015-201

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610	Parks	132,490		166,345	1,893	6,215		214,601			521,544
1620	Recreation programs						187,448	187,448			187,448
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	604,548	307	668,946	3,020	23,842	21,226	72,657			1,394,546
1640	Libraries							0			0
1645	Museums							0			0
1650	Cultural services							0			0
1698	Other							0			0
1699	<b>Subtotal</b>	737,038	307	835,291	4,913	30,057	208,674	287,258	0	0	2,103,538
<b>Planning and development</b>											
1810	Planning and zoning	138,093		103,825			3,419	5,174			250,511
1820	Commercial and Industrial	22,389		24,591				46,980			46,980
1830	Residential development							0			0
1840	Agriculture and reforestation	74,078		355,303			7,500	436,881			436,881
1850	Tile drainage/shoreline assistance		37,990					37,990			37,990
1898	Other							0			0
1899	<b>Subtotal</b>	234,560	37,990	483,719	0	0	10,919	5,174	0	0	772,362
1910	Other							0			0
9910	<b>TOTAL</b>	4,810,246	141,927	4,480,064	836,800	303,071	312,521	2,221,554	0	0	13,106,183

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2015

**Additional information contained in Schedule 40**

		1	
		\$	
<b>Total of column 1 includes:</b>			
5010	Salaries and wages . . . . .	3,853,384	
5020	Employee benefits . . . . .	956,862	
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	4,810,246	
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .		
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	4,810,246	
<b>Total of column 3 includes:</b>			
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .		
<b>Total of column 4 includes:</b>			
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	0	
<b>Total of column 5 includes:</b>			
5610	Short term interest costs . . . . .		
<b>Total of column 6 includes:</b>			
5810	Grants to charitable and non-profit organizations . . . . .		
5820	Grants to universities and colleges . . . . .		
Contributions to UNCONSOLIDATED joint local boards			
5840	Health unit . . . . .		
5850	District Social Services Administration Board (DSSAB) . . . . .		
5860	Consolidated Municipal Service Manager (CMSM) . . . . .		
5870	Homes for the aged . . . . .		
5880	Recreation boards . . . . .	208,674	
5890	Fire area boards . . . . .		
5895	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Hospital</td></tr></table> . . . . .	Hospital	20,000
Hospital			
5896	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Conservation Authority</td></tr></table> . . . . .	Conservation Authority	72,928
Conservation Authority			
5897	Other . . . . .		
5898	Other . . . . .		
<b>Total of column 11 includes:</b>			
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .		



# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 51

### SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

#### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	ANALYSIS BY FUNCTIONAL CLASSIFICATION											
	2015 Opening Net Book Value	COST				AMORTIZATION				2015 Closing Net Book Value		
		2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2015 Closing Amortization Balance	
1	2	3	4	5	6	7	8	9	10	11		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>Social Housing</b>												
1410	Public Housing	0	0	0	0	0	0	0	0	0		
1420	Non-Profit/Cooperative Housing	0	0	0	0	0	0	0	0	0		
1430	Rent Supplement Programs	0	0	0	0	0	0	0	0	0		
1497	Other	0	0	0	0	0	0	0	0	0		
1498	Other	0	0	0	0	0	0	0	0	0		
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0		
<b>Recreation and cultural services</b>												
1610	Parks	0	0	0	0	0	0	0	0	0		
1620	Recreation programs	0	0	0	0	0	0	0	0	0		
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0	0	0	0	0	0	0		
1634	Rec. Fac. - All Other	4,839,977	9,278,550	131,735	0	9,410,285	4,438,573	287,258	4,725,831	4,684,454		
1640	Libraries	0	0	0	0	0	0	0	0	0		
1645	Museums	0	0	0	0	0	0	0	0	0		
1650	Cultural services	0	0	0	0	0	0	0	0	0		
1698	Other	0	0	0	0	0	0	0	0	0		
1699	<b>Subtotal</b>	4,839,977	9,278,550	131,735	0	9,410,285	4,438,573	287,258	4,725,831	4,684,454		
<b>Planning and development</b>												
1810	Planning and zoning	34,681	50,242	0	0	50,242	15,561	5,174	20,735	29,507		
1820	Commercial and Industrial	0	0	0	0	0	0	0	0	0		
1830	Residential development	0	0	0	0	0	0	0	0	0		
1840	Agriculture and reforestation	0	0	0	0	0	0	0	0	0		
1850	Tile drainage/shoreline assistance	0	0	0	0	0	0	0	0	0		
1898	Other	0	0	0	0	0	0	0	0	0		
1899	<b>Subtotal</b>	34,681	50,242	0	0	50,242	15,561	5,174	20,735	29,507		
1910	Other	0	0	0	0	0	0	0	0	0		
9910	<b>Total Tangible Capital Assets</b>	38,571,171	74,751,628	2,129,013	567,592	0	76,313,049	36,180,457	2,221,554	567,589	37,834,422	38,478,627

**FIR2015: North Glengarry Tp** **Schedule 51**  
**Asmt Code: 0111** **SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MAH Code: 71615** **for the year ended December 31, 2015**

**SEGMENTED BY ASSET CLASS**

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	321,001	320,998
2010	Land Improvements . . . . .	215,031	182,835
2020	Buildings . . . . .	5,853,427	5,726,012
2030	Machinery & Equipment . . . . .	1,700,121	1,534,174
2040	Vehicles . . . . .	903,499	847,298
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	<b>8,993,079</b>	<b>8,611,317</b>
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	0
2210	Land Improvements . . . . .	606	490
2220	Buildings . . . . .	3,675,136	3,332,842
2230	Machinery & Equipment . . . . .	683,257	626,897
2240	Vehicles . . . . .	1,412,589	1,600,662
2250	Linear Assets . . . . .	23,806,504	24,306,419
2297	Other <input type="text"/> . . . . .	0	0
2298	Other <input type="text"/> . . . . .	0	0
2299	<b>Total Infrastructure Assets</b>	<b>29,578,092</b>	<b>29,867,310</b>
9920	<b>Total Tangible Capital Assets</b>	<b>38,571,171</b>	<b>38,478,627</b>
2405	<b>Construction-in-progress</b>	<b>3,958,924</b>	<b>3,672,641</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>42,530,095</b>	<b>42,151,268</b>



2015-001

**FIR2015: 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, 2015

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government . . . . .	0			0
	<b>Protection services</b>				
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	<b>Subtotal</b>	0	0	0	0
	<b>Transportation services</b>				
0611	Roads - Paved . . . . .	286,283		286,283	0
0612	Roads - Unpaved . . . . .	0			0
0613	Roads - Bridges and Culverts . . . . .	0			0
0614	Roadways - Traffic Operations & Roadside . . . . .	0			0
0621	Winter Control - Except sidewalks, Parking Lots . . . . .	0			0
0622	Winter Control - Sidewalks, Parking Lots Only . . . . .	0			0
0631	Transit - Conventional . . . . .	0			0
0632	Transit - Disabled & special needs . . . . .	0			0
0640	Parking . . . . .	0			0
0650	Street lighting . . . . .	0			0
0660	Air transportation . . . . .	0			0
0698	Other [ ] . . . . .	0			0
0699	<b>Subtotal</b>	286,283	0	286,283	0
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance . . . . .	0			0
0812	Wastewater treatment & disposal . . . . .	0			0
0821	Urban storm sewer system . . . . .	0			0
0822	Rural storm sewer system . . . . .	0			0
0831	Water treatment . . . . .	0			0
0832	Water distribution/transmission . . . . .	3,651,241			3,651,241
0840	Solid waste collection . . . . .	0			0
0850	Solid waste disposal . . . . .	0			0
0860	Waste diversion . . . . .	21,400			21,400
0898	Other [ ] . . . . .	0			0
0899	<b>Subtotal</b>	3,672,641	0	0	3,672,641
	<b>Health services</b>				
1010	Public health services . . . . .	0			0
1020	Hospitals . . . . .	0			0
1030	Ambulance services . . . . .	0			0
1035	Ambulance dispatch . . . . .	0			0
1040	Cemeteries . . . . .	0			0
1098	Other [ ] . . . . .	0			0
1099	<b>Subtotal</b>	0	0	0	0
	<b>Social and family services</b>				
1210	General assistance . . . . .	0			0
1220	Assistance to aged persons . . . . .	0			0
1230	Child care . . . . .	0			0
1298	Other [ ] . . . . .	0			0
1299	<b>Subtotal</b>	0	0	0	0
	<b>Social Housing</b>				
1410	Public Housing . . . . .	0			0
1420	Non-Profit/Cooperative Housing . . . . .	0			0
1430	Rent Supplement Programs . . . . .	0			0
1497	Other [ ] . . . . .	0			0
1498	Other [ ] . . . . .	0			0
1499	<b>Subtotal</b>	0	0	0	0
	<b>Recreation and cultural services</b>				
1610	Parks . . . . .	0			0
1620	Recreation programs . . . . .	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	0			0
1634	Rec. Fac. - All Other . . . . .	0			0
1640	Libraries . . . . .	0			0
1645	Museums . . . . .	0			0
1650	Cultural services . . . . .	0			0
1698	Other [ ] . . . . .	0			0
1699	<b>Subtotal</b>	0	0	0	0
	<b>Planning and development</b>				
1810	Planning and zoning . . . . .	0			0
1820	Commercial and Industrial . . . . .	0			0
1830	Residential development . . . . .	0			0
1840	Agriculture and reforestation . . . . .	0			0
1850	Tile drainage/shoreline assistance . . . . .	0			0
1898	Other [ ] . . . . .	0			0
1899	<b>Subtotal</b>	0	0	0	0
1910	Other [ ] . . . . .	0			0
1910	<b>Total Construction-In-Progress</b>	3,958,924	0	286,283	3,672,641

**FIR2015: 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, 2015

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,190,361
1020	Acquisition of tangible capital assets . . . . .	-1,842,730
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	2,221,554
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	0
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-53,391
1050	Proceeds on sale of tangible capital assets . . . . .	53,394
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/> . . . . .	
1071	Other <input type="text"/> . . . . .	
1099	<b>Subtotal</b>	<b>378,827</b>
1210	Change in supplies inventories . . . . .	-155
1220	Change in prepaid expenses . . . . .	-24,097
1230	Other <input type="text"/> . . . . .	
1299	<b>Subtotal</b>	<b>-24,252</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	2,544,936
1420	Net financial assets (net debt), beginning of year . . . . .	-2,229,833
9910	Net financial assets (net debt), end of year . . . . .	315,103

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

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	650,963
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	<b>Subtotal</b>	<b>650,963</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	1,390,612
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	23,379
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges (SLC 61 0299 08) . . . . .	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/> . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
0501	<b>Subtotal</b>	<b>1,413,991</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	219,293
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	349,612
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
0502	<b>Subtotal</b>	<b>568,905</b>
0499	<b>Subtotal</b>	<b>1,982,896</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
9920	<b>Total Capital Financing</b>	<b>2,633,859</b>
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	791,129

# FIR2015: North Glengarry Tp

# Schedule 54

Asmt Code: 0111

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 71615

for the year ended December 31, 2015

\* 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

		2015 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
0499	<b>Subtotal</b>	<b>0</b>
2099	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	<b>0</b>
1220	Cash and cash equivalents, beginning of year . . . . .	658,636
9920	Cash and cash equivalents, end of year . . . . .	658,636

		2015 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year . . . . .	<b>0</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	1 \$
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	Cash and cash equivalents, end of year . . . . .	<b>0</b>

2015-V01

**FIR2015: North Glengarry Tp**

**Schedule 54**

Asmt Code: 0111

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

MAH Code: 71615

for the year ended December 31, 2015

\* 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**

		2015 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,190,361
2020	Non-cash items including amortization . . . . .	2,168,163
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	-1,458,125
2030	Prepaid expenses . . . . .	-24,097
2040	Change in deferred revenue . . . . .	-32,440
2096	Other <input type="text" value="Inventory"/> . . . . .	-155
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>2,843,707</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	53,394
0620	Cash used to acquire tangible capital assets . . . . .	-1,842,730
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-1,789,336</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/> . . . . .	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	672,463
1020	Principal long term debt repayment . . . . .	-841,443
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>-168,980</b>
1210	Increase in cash and cash equivalents . . . . .	885,391
1220	Cash and cash equivalents, beginning of year . . . . .	658,636
<b>9920</b>	<b>Cash and cash equivalents, end of year</b>	<b>1,544,027</b>

		2015 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	1,544,027
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>1,544,027</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	325,039
1502	Restricted . . . . .	1,218,988
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>1,544,027</b>

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year . . . . .	170,182	915,304	2,737,116
0310 Allocation of Surplus . . . . .		0	616,548
0315 Allocation of Surplus : for operating. . . . .			616,548
0320 Allocation of Surplus : for capital. . . . .			0
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) . . . . .	19,000		
0841 Investment Income . . . . .	1,350	8,085	
0860 Gasoline Tax - Province . . . . .			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
0862 Gasoline Tax - Federal . . . . .	296,822		
0864 Building Canada Fund (BCF) . . . . .			
0870 Inter - Reserve Fund / Reserves Transfer . . . . .			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	317,172	8,085	616,548
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset . . . . .			23,379
1015 For current operations . . . . .			157,990
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) . . . . .	349,612		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0		
1070 Inter - Reserve Fund / Reserves Transfer . . . . .			
0910 Less: Utilization (deferred revenue recognized) . . . . .	349,612	0	181,369
2099 Balance, end of year . . . . .	137,742	923,389	3,172,295

2015-V01

# FIR2015: North Glengarry Tp

# Schedule 60

Asmt Code: 0111

## CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 71615

for the year ended December 31, 2015

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			769,891
5020	Contingencies . . . . .			78,316
<b>Asset Replacement funds for: Sewer &amp; Water</b>				
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 . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .			21,228
5210	Protection services . . . . .			378,302
<b>Transportation services:</b>				
5215	Roadways . . . . .			782,523
5216	Winter Control . . . . .			
5220	Transit . . . . .			
5221	Parking . . . . .			
5222	Street lighting . . . . .			
5223	Air transportation . . . . .			
<b>Environmental services:</b>				
5225	Wastewater system . . . . .		773,633	173,756
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .		135,755	174,408
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .		6,846	653,058
5246	Waste diversion . . . . .			51,237
5250	Health services . . . . .			
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
<b>Recreation and cultural services:</b>				
5265	Parks . . . . .		7,155	
5266	Recreation programs . . . . .			
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274	Recreation facilities - All Other . . . . .			17,000
5275	Libraries . . . . .			5,633
5276	Museums . . . . .			
5277	Cultural services . . . . .			
5280	Planning and development . . . . .			12,500
5290	Other <input type="text"/> . . . . .			
<b>Obligatory Deferred Revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .			
5620	Development Charges Act - Discounted services . . . . .			
5640	Subdivider contributions . . . . .	1,320		
5650	Recreational land (the Planning Act) . . . . .	24,705		
5661	<b>Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .</b>			
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .	111,717		
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	<b>TOTAL</b>	<b>137,742</b>	<b>923,389</b>	<b>3,172,295</b>



2012-W01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	Sq. Foot / Sq. Metre / Per Hectare / Per Other <input type="checkbox"/>						
				< = 1 Bedroom	> = 2 Bedroom						NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
1	2	3	4	5	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	

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.





2015-V01

# FIR2015: North Glengarry Tp

# Schedule 70

Asmt Code: 0111

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71615

for the year ended December 31, 2015

Financial Assets		1
0299	Cash and cash equivalents	\$ 1,544,027
<b>Accounts receivable</b>		
0410	Canada	90,336
0420	Ontario	252,528
0430	Upper-tier	73,334
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,036,030
0499	<b>Subtotal</b>	1,452,228
<b>Taxes receivable</b>		
0610	Current year's levies	1,641,068
0620	Previous year's levies	505,151
0630	Prior year's levies	273,754
0640	Penalties and interest	184,273
0690	LESS: Allowance for uncollectables	0
0699	<b>Subtotal</b>	2,604,246
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	<b>Subtotal</b>	0
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	396,603
0868	Other	
0845	<b>Subtotal</b>	396,603
<b>Other financial assets</b>		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	<b>Subtotal</b>	0
9930	<b>TOTAL Financial Assets</b>	5,997,104
8010	* Market value of Investments included in Line 0829	

2015-V01

# FIR2015: North Glengarry Tp

# Schedule 70

Asmt Code: 0111

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71615

for the year ended December 31, 2015

Liabilities		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	29,005
2220	Ontario	1,675
2230	Upper-tier	9,956
2240	Other municipalities	
2250	School boards	15,652
2260	Interest on debt	13,304
2270	Trade accounts payable	913,757
2290	Other	150,103
2299	<b>Subtotal</b>	1,133,452
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	137,742
2490	Other	
2499	<b>Subtotal</b>	137,742
<b>Long term liabilities</b>		
2610	Debt issued	3,850,567
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	<b>Subtotal</b>	3,850,567
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	560,240
<b>Post employment benefits</b>		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	<b>Subtotal post employment benefits</b>	0
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
9940	<b>TOTAL Liabilities</b>	5,682,001
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	315,103
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	42,151,268
6250	Inventories of Supplies	153,112
6260	Prepaid Expenses	59,659
6299	<b>Total Non-Financial Assets</b>	42,364,039
9970	<b>Total Accumulated Surplus/(Deficit)</b>	42,679,142
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets	38,697,304
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	4,095,684
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
<b>Local boards</b>		
5030	Transit operations	
5035	Water operations	-76,313
5040	Wastewater operations	364,344
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Unfinanced capital outlay	171,667
5077	Other	
5078	Other	
5079	Other	
5098	<b>Total Local Boards</b>	459,698
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-560,240
6603	Unfunded Remediation costs of contaminated sites	
6610	Other accrued interest on LTD	-13,304
6620	Other	
6630	Other	
6640	Other	
6699	<b>Total Other</b>	-573,544
9971	<b>Total Accumulated Surplus/(Deficit)</b>	42,679,142

2015-V01

# FIR2015: 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, 2015

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	2,474,020
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	13,375,869
0225	PLUS: Current Year Penalties and Interest . . . . .	369,708
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	13,422,746
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	192,605
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/> . . . . .	
0290	Taxes receivable, end of year . . . . .	2,604,246
Cash Collections		9
		\$
0610	Current year's tax . . . . .	11,542,196
0620	Previous year's tax . . . . .	1,529,233
0630	Penalties and interest . . . . .	351,178
0640	Amounts added to tax bills for collection purposes only . . . . .	139
0690	Other <input type="text"/> . . . . .	
0699	<b>TOTAL Cash Collections</b>	13,422,746

2015-V01

# FIR2015: 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, 2015

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)	26,984	4,030	11,241	15,799	58,054	59,000	71,198	188,252	
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	<b>Subtotal</b>	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 tax capping					0	1,990	2,363	4,353	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	<b>Tax adjustments before allowances</b>	26,984	4,030	11,241	15,799	58,054	60,990	73,561	192,605	

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					0			0	
4891	Other					0			0	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	1,046,040	209,760	648,071	938,571	0	2,842,442			

2015-001

**FIR2015: North Glengarry Tp**

**Schedule 74**

Asmt Code: 0111

**LONG TERM LIABILITIES AND COMMITMENTS**

MAH Code: 71615

for the year ended December 31, 2015

**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 . . . . .	3,850,567
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	<b>3,850,567</b>
0499	PLUS: All debt assumed by the municipality from others . . . . .	
	LESS: All debt assumed by others	
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	<b>Subtotal</b>	<b>0</b>
	LESS: Debt retirement funds	
0810	Sewer . . . . .	
0820	Water . . . . .	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	<b>Subtotal</b>	<b>0</b>
	LESS: Own sinking funds (Actual balances)	
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Subtotal</b>	<b>0</b>
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,850,567</b>

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

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	396,603
1230	Long term bank loans . . . . .	3,453,964
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,850,567</b>

**3. Debt burden of the municipality: Analysed by function**

1405	General government . . . . .	
1410	Protection services . . . . .	538,884
	Transportation services:	
1415	Roadways . . . . .	326,240
1416	Winter Control . . . . .	
1420	Transit . . . . .	
1421	Parking . . . . .	
1422	Street Lighting . . . . .	368,602
1423	Air Transportation . . . . .	
	Environmental services:	
1425	Wastewater system . . . . .	833,953
1430	Storm water system . . . . .	
1435	Waterworks system . . . . .	869,468
1440	Solid Waste collection . . . . .	339,832
1445	Solid Waste disposal . . . . .	169,790
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 . . . . .	7,195
1475	Libraries . . . . .	
1476	Museums . . . . .	
1477	Cultural services . . . . .	
1480	Planning and development . . . . .	
1490	Other long term liabilities . . . . .	396,603
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,850,567</b>

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

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

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

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

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

**6. Details of sinking fund balance**

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

**7. Long term commitments at year end**

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

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

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	<b>TOTAL</b>			0	

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates . . . . .	200,097	41,430	
3014	Other . . . . .	466,065	62,507	
3015	Tile Drainage/Shoreline Assistance . . . . .	175,281	37,990	
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	<b>TOTAL</b>	841,443	141,927	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt . . . . .			
3120	Provincial Grant funding for repayment of long term debt . . . . .			
Analysis of Lease Purchase Agreements (Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			0

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



# FIR2015: North Glengarry Tp

# Schedule 74

Asmt Code: 0111

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71615

for the year ended December 31, 2015

### 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 2016 . . . . .	660,595	121,528					
3220 Year 2017 . . . . .	607,706	102,925					
3230 Year 2018 . . . . .	591,953	85,832					
3240 Year 2019 . . . . .	472,592	70,319					
3250 Year 2020 . . . . .	472,860	52,432					
3260 Years 2021 to 2025 . . . . .	1,044,861	237,747					
3270 Years 2026 onwards . . . . .							
3280 Int. to be earned on sink. funds . . . . .							
3299 <b>TOTAL</b>	<b>3,850,567</b>	<b>670,783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 13. Other notes

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

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

3601

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

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

#### GOVERNMENT BUSINESS ENTERPRISES

##### STATEMENT OF FINANCIAL POSITION

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

2015-V01

# FIR2015: North Glengarry Tp

# Schedule 79

Asmt Code: 0111

## COMMUNITY IMPROVEMENT PLANS

MAH Code: 71615

for the year ended December 31, 2015

### Community Improvement Plans (Section 28 of the Planning Act)

#### Grants

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

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

#### Loans

- 2210 Loans issued in current year (2015) . . . . .
- 2220 Outstanding Loans as of 2015 . . . . .


#### Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation . . . . .
- 2420 Deferral . . . . .


#### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2015

- 2610 Year: 2016 . . . . .
- 2620 Year: 2017 . . . . .
- 2630 Year: 2018 . . . . .
- 2640 Year: 2019 . . . . .
- 2650 Year: 2020 . . . . .
- 2660 Years beyond 2020 . . . . .


# FIR2015: North Glengarry Tp

Asmt Code: 0111  
MAH Code: 71615

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	7.00	2.00	
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	2.00	
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .			
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	3.00	11.00	8.00
0250	Libraries . . . . .			
0255	Planning . . . . .	3.00	2.00	
0290	Other . . . . .	5.00	14.00	
0298	<b>Subtotal</b>	<b>41.00</b>	<b>32.00</b>	<b>8.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .			
0345	Parks and Recreation . . . . .	2.00	4.00	1.00
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
0398	<b>Subtotal</b>	<b>2.00</b>	<b>4.00</b>	<b>1.00</b>
0399	<b>TOTAL</b>	<b>43.00</b>	<b>36.00</b>	<b>9.00</b>

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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

  

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

  

4. Building permit information		Number of Building Permits	Total Value of Building Permits
		1	2
		#	\$
1210	Residential properties . . . . .		
1220	Multi-Residential properties . . . . .		
1230	All other property classes . . . . .		
1299	<b>Subtotal</b>	0	0

  

5. Insured value of physical assets		1
		\$
1410	Buildings . . . . .	61,477,859
1420	Machinery and equipment . . . . .	7,048,876
1430	Vehicles . . . . .	5,003,058
1497	Other <input type="text"/> . . . . .	
1498	Other <input type="text"/> . . . . .	
1499	<b>Subtotal</b>	73,529,793

  

6. Total Dollar Losses due to Structural Fires		1
		\$
1510	Losses due to structural fires, averaged over 3 yrs (2013 - 2015) . . . . .	

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2015

#### 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					

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2015

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801	Glengarry Sports Palace Board	Community Recreation Centre	1603	100%	75	75
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

2015-V01

# FIR2015: North Glengarry Tp

# Schedule 80

Asmt Code: 0111

## STATISTICAL INFORMATION

MAH Code: 71615

for the year ended December 31, 2015

(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%		



# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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

- 1300 What method does your municipality use to determine total construction value? . . . . .
- 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

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

#### Total Value of Construction Activity

- 1304 Total Value of Construction Activity for 2015 based on permits issued. . . . .

1	\$
	8,048,512

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
- 1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .  
Reference : provincial standard is 15 working days
- 1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** . . . . .  
Reference : provincial standard is 20 working days
- 1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water/fire/police/EMS), communications**  
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Median Number of Working Days
1
#
10

10
----

10
----

--

#### Number Of Building Permit Applications

- 1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .
- 1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .
- 1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)** . . . . .
- 1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** . . . . .
- 1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
17		17
42		42
10		10
		0
69	0	69

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

### 10. Planning and Development

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

- 1350 Number of residential units in new detached houses . . . . .
- 1352 Number of residential units in new semi-detached houses . . . . .
- 1354 Number of residential units in new row houses . . . . .
- 1356 Number of residential units in new apartments/condo apartments . . . . .
- 1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
0	0

#### Land Designated for Agricultural Purposes

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015. . . . .

Hectares
1
#
52,300

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

<b>11. Transportation Services</b>		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	
		Column 1	Column 2
		1	2
		#	#
1722	Has the entire municipal road system been rated? . . . . .		
1725	Indicate the rating system used and the year the rating was conducted. . . . .		Conducted in 2011 using the Inventory Manual for Municipal
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	
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
1765	Bridges : . . . . .	14	56
1766	Culverts : . . . . .	20	7
1767	<b>Subtotal</b>	34	63
		Column 1	Column 2
		1	2
		#	#
1768	Have all bridges and culverts in the municipal system been rated? . . . . .		Y
1769	Indicate the rating system used and the year the rating was conducted. . . . .		OSIM Inspection
<b>12. Environmental Services</b>		1	
		#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	11	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .	30	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .	1,278,000	
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .	0,020	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	19	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .	2	
1845	Water Treatment : Total Megalitres of Drinking Water Treated. . . . .	630,000	
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. . . . .	32,653	
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .	32,653	
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .	26,665	
<b>13. Recreation Services</b>		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	
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>		1	
		\$	
2310	Fire Services : Other revenue. . . . .		
2320	Paved Roads : Other revenue. . . . .		
2330	Solid Waste Disposal : Other revenue. . . . .		
2340	Waste Diversion : Other Revenue. . . . .		
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	64,173,296	

**FIR2015: North Glengarry Tp**

**Schedule 81**

Asmt Code: 0111

**ANNUAL DEBT REPAYMENT LIMIT**

MAH Code: 71615

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
	<b>Debt Charges for the Current Year</b>	
0210	Principal (SLC 74 3099 01) . . . . .	841,443
0220	Interest (SLC 74 3099 02) . . . . .	141,927
0299	<b>Subtotal</b>	<b>983,370</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>983,370</b>

		1
		\$
	<b>Excluded Debt Charges</b>	
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	213,271
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>213,271</b>
9920	<b>Net Debt Charges</b>	<b>770,099</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	15,296,544
	<b>Excluded Revenue Amounts</b>	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	30,584
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01) . . . . .	2,767,362
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) . . . . .	349,612
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	68,732
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	53,391
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	<b>Subtotal</b>	<b>3,239,097</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>12,026,863</b>
2620	<b>25% of Net Revenues</b>	<b>3,006,716</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>2,236,617</b>

For Illustration Purposes Only

Annual Interest Rate		@	Term		years =	
6.25%			5			9,357,712

2015-V01

# FIR2015: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

## Schedule 83

### NOTES

for the year ended December 31, 2015

#### NOTES

0010 Schedule 10 :

--

0020 Schedule 12 :

--

0030 Schedule 40 :

--

0040 Schedule 51 :

--

0050 Schedule 53 :

--

0060 Schedule 54 :

--

0070 Schedule 60 :

--

0080 Schedule 70 :

--

0090 Schedule 74 :

--

0110 Schedule - Other :

--