

2017 FINANCIAL INFORMATION RETURN

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

MSO Office:
 Asmt Code:
 MAH Code:

Submitting:
 Version:

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	KEN FRASER, CPA, CA
0022	Telephone	613-932-4953
0024	Fax	613-932-1731
0028	Email (Required)	kfraser@welchllp.com
0030	Website address of Municipality	northglengarry.ca
0091	Municipal Auditor	KEN FRASER, CPA, CA
0092	Municipal Audit Firm	WELCH LLP
0095	Municipal Auditor's Email (Required)	kfraser@welchllp.com
0090	Municipal Treasurer	Kimberley Champigny
0093	Municipal Treasurer's Email (Required)	treasurer@northglengarry.ca
0094	Date	17/09/2018

Signature of Municipal Treasurer

Signature _____ Date _____

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

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

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

Municipal Data	Data Source	
1	2	
(#)	(List)	
0040 Households	5,847	MPAC
0041 Population	8,865	MPAC
0042 Youth Population	528	MPAC

2017-07-001

FIR2017: North Glengarry Tp

Schedule 10

Asmt Code: 0111

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71615

for the year ended December 31, 2017

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)	4,917,293
0499	Payments-in-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	55,886
9940	Subtotal	4,973,179
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	2,326,900
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,326,900
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	229,289
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	91,198
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)	236,468
0899	Subtotal	556,955
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	59,513
1299	Total User Fees and Service Charges (SLC 12 9910 04)	5,558,089
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	173,322
1430	Rents, concessions and franchises	80,390
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	253,712
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	23,321
1620	Penalties and interest on taxes	359,859
1698	Other	
1699	Subtotal	383,180
	Other revenue	
1805	Investment income	22,205
1806	Interest earned on reserves and reserve funds	11,547
1811	Gain/Loss on sale of land & capital assets	39,087
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	1,775
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	74,614
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	14,186,142

2017.01.001

FIR2017: North Glengarry Tp

Schedule 10

Asmt Code: 0111

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71615

for the year ended December 31, 2017

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	14,186,142
2020	LESS: Total Expenses (SLC 40 9910 11)	13,741,577
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	444,565
2060	Accumulated surplus/(deficit) at the beginning of year	43,428,548
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	43,428,548
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	43,873,113

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

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	0

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	236,468
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	236,468

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2017

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	8,459			30,715			
Protection services							
0410 Fire				38,485			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services				5,626			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	44,111	0	0	0
Transportation services							
0611 Roads - Paved				54,562	91,198		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	0	54,562	91,198	0	0
Environmental services							
0811 Wastewater collection/conveyance				1,085,295			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				1,717,237			
0840 Solid waste collection							
0850 Solid waste disposal	137			804,198			
0860 Waste diversion	190,182			891,608			
0898 Other							
0899 Subtotal	190,319	0	0	4,498,338	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				49,299			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other			59,513	705,254			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	0	0	59,513	754,553	0	0	0
Planning and development							
1810 Planning and zoning							
1820 Commercial and industrial	607			85,683			
1830 Residential development							
1840 Agriculture and reforestation	29,904						
1850 Tile drainage/shoreline assistance				90,127			
1898 Other							
1899 Subtotal	30,511	0	0	175,810	0	0	0
1910 Other							
9910 TOTAL	229,289	0	59,513	5,558,089	91,198	0	0

FIR2017: North Glengarry Tp

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M Multi-Residential	Y									
0330	C Commercial	N	100.0%		10.0%	10.0%	500	0	Y	Y	Y
0340	I Industrial	N	100.0%		10.0%	10.0%	500	0	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD	
1210	R Residential	2	20170228	20170428	2	20170731	20170929
1220	M Multi-Residential	2	20170228	20170428	2	20170731	20170929
1230	F Farmland	2	20170228	20170428	2	20170731	20170929
1240	T Managed Forest	2	20170228	20170428	2	20170731	20170929
1250	C Commercial	2	20170228	20170428	2	20170731	20170929
1260	I Industrial	2	20170228	20170428	2	20170731	20170929
1270	P Pipeline	2	20170228	20170428	2	20170731	20170929
1298	Other						

FIR2017: North Glengarry Tp

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2017

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,153,619,815	5,137,083	6,011,724	2,781,566	13,930,373

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
2001	0	North Glengarry Tp													
0010	RT	Residential	Full Occupied	1.000000	100%	840,192,124	754,168,523	0.507000%	0.593300%	0.179000%	1.279300%	3,823,634	4,474,482	1,349,962	9,648,078
0012	RH	Residential	Full Occupied, Shared PIL	1.000000	100%	105,500	81,875	0.507000%	0.593300%	0.179000%	1.279300%	415	486	147	1,048
0027	RD	Residential	Education Only	1.000000	100%	211,400	211,400			0.179000%	0.179000%	0	0	378	378
0050	MT	Multi-Residential	Full Occupied	1.789844	100%	10,197,900	9,465,000	0.907400%	1.062000%	0.179000%	2.148400%	85,885	100,518	16,942	203,345
0110	FT	Farmland	Full Occupied	0.250000	100%	474,601,100	288,399,425	0.126700%	0.148300%	0.044750%	0.319750%	365,402	427,696	129,059	922,157
0140	TT	Managed Forest	Full Occupied	0.250000	100%	5,083,400	3,350,975	0.126700%	0.148300%	0.044750%	0.319750%	4,246	4,969	1,500	10,715
0210	CT	Commercial	Full Occupied	1.634027	100%	63,058,420	57,478,113	0.828400%	0.969500%	1.390000%	3.187900%	476,149	557,250	798,946	1,832,345
0240	CU	Commercial	Excess Land	1.634027	70%	535,300	508,870	0.579900%	0.678700%	0.973000%	2.231600%	2,951	3,454	4,951	11,356
0270	CX	Commercial	Vacant Land	1.634027	70%	2,392,300	2,000,125	0.579900%	0.678700%	0.973000%	2.231600%	11,599	13,575	19,461	44,635
0310	GT	Parking Lot	Full Occupied	1.634027	100%	74,000	47,450	0.828400%	0.969500%	1.390000%	3.187900%	393	460	660	1,513
0510	IT	Industrial	Full Occupied	2.063433	100%	10,745,900	9,442,341	1.046100%	1.224300%	1.390000%	3.660400%	98,776	115,603	131,249	345,628
0515	IH	Industrial	Full Occupied, Shared PIL	2.063433	100%	144,800	141,800	1.046100%	1.224300%	1.390000%	3.660400%	1,483	1,736	1,971	5,190
0540	IU	Industrial	Excess Land	2.063433	70%	74,700	70,485	0.732200%	0.857000%	0.973000%	2.562200%	516	604	686	1,806
0570	IX	Industrial	Vacant Land	2.063433	70%	169,300	155,875	0.732200%	0.857000%	0.973000%	2.562200%	1,141	1,336	1,517	3,994
0610	LT	Large Industrial	Full Occupied	4.143248	100%	3,895,740	2,656,088	2.100400%	2.458300%	1.390000%	5.948700%	55,788	65,295	36,920	158,003
0620	LU	Large Industrial	Excess Land	4.143248	70%	24,540	24,540	1.470300%	1.720800%	0.973000%	4.164100%	361	422	239	1,022
0710	PT	Pipeline	Full Occupied	1.367866	100%	5,056,000	4,783,000	0.693400%	0.811600%	1.097130%	2.602130%	33,165	38,819	52,476	124,460
2140	JT	Industrial, NConstr.	Full Occupied	2.063433	100%	3,542,700	2,193,226	1.046100%	1.224300%	1.140000%	3.410400%	22,943	26,852	25,003	74,798
2440	XT	Commercial, NConstr.	Full Occupied	1.634027	100%	16,827,900	14,654,514	0.828400%	0.969500%	1.140000%	2.937900%	121,398	142,076	167,061	430,535
2445	XU	Commercial, NConstr.	Excess Land	1.634027	70%	228,400	211,990	0.579900%	0.678700%	0.798000%	2.056600%	1,229	1,439	1,692	4,360
2835	ZT	Shopp. Centre, NConstr.	Full Occupied	1.634027	100%	3,574,200	3,574,200	0.828400%	0.969500%	1.140000%	2.937900%	29,609	34,652	40,746	105,007
9201			Subtotal			1,440,735,624	1,153,619,815					5,137,083	6,011,724	2,781,566	13,930,373

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2017

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

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

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL		
								LT / ST 8 0.000000%	UT 9 0.000000%	EDUC 10 0.000000%	TOTAL 11 0.000000%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$		
4001																	
													0				0
													0				0
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													0				0
													0				0
													0				0
9401							Subtotal	0	0				0				0

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2017

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

6001

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

Subtotal

0 0

2017.01

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$		
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	2,118		-2,118	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	63,140	73,952	45,827	182,919
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	5,202,341	6,085,676	2,825,275	14,113,292
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	17,038	19,937	51,729	88,704
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	17,038	19,937	51,729	88,704
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	5,219,379	6,105,613	2,877,004	14,201,996

FIR2017: North Glengarry Tp
 Asmt Code: 0111
 MAH Code: 71615

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2017

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		3,513,225	26,751	31,304	27,132	85,187

KIV DTA 1 LIST	tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS	TOTAL 15 \$	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS		
								8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$		
2001	0	North Glengarry Tp														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	4,500	3,675	0.507000%	0.593300%	0.179000%	1.279300%	19	22	7	48
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,243,400	868,775	0.507000%	0.593300%		1.100300%	4,405	5,154	0	9,559
1210	CF	0	Commercial	PIL: Full Occupied	1.634027	100%	1,309,600	1,194,250	0.828400%	0.969500%	1.390000%	3.187900%	9,893	11,578	16,600	38,071
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.634027	100%	950,700	880,200	0.828400%	0.969500%		1.797900%	7,292	8,534	0	15,826
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.634027	70%	31,300	31,300	0.579900%	0.678700%		1.258600%	182	212	0	394
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.634027	70%	62,500	51,850	0.579900%	0.678700%		1.258600%	301	352	0	653
1310	GF	0	Parking Lot	PIL: Full Occupied	1.634027	100%	95,000	60,125	0.828400%	0.969500%	1.390000%	3.187900%	498	583	836	1,917
1510	IF	0	Industrial	PIL: Full Occupied	2.063433	100%	350,000	338,750	1.046100%	1.224300%	1.390000%	3.660400%	3,544	4,147	4,709	12,400
5010	HF	0	Landfill	PIL: Full Occupied	1.444403	100%	108,000	84,300	0.732200%	0.857000%	5.908000%	7.497200%	617	722	4,980	6,319
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201							Subtotal	4,155,000	3,513,225				26,751	31,304	27,132	85,187

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2017

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

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

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

FIR2017: North Glengarry Tp

Asmt Code: 0111
 MAH Code: 71615

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2017

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

6001

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

9601

Subtotal

0 0

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2017

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$		
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	26,751	31,304	27,132	85,187
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	2,003	1,990		3,993
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	2,003	1,990	0	3,993
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	28,754	33,294	27,132	89,180

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2017

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%	36.243%	8.463%	22.296%	32.998%	0.000%			
Property Class Group	Taxable Asmt. (CVA) 16 \$	Taxable Asmt. (Wtd & Disc CVA) 2 \$	Phase-In Taxable Asmt. (CVA) 18 \$	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 \$	TOTAL Taxes 3 \$	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
						LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	840,509,024	840,509,024	754,461,798	754,461,798	9,649,504	3,824,049	4,474,968	1,350,487	862,513	63,198	132,747	292,029	
0050 Multi-residential	10,197,900	18,252,650	9,465,000	16,940,873	203,345	85,885	100,518	16,942	14,231	593	1,360	758	
0110 Farmland	474,601,100	118,650,275	288,399,425	72,099,856	922,157	365,402	427,696	129,059	101,246	3,523	5,683	18,607	
0140 Managed Forests	5,083,400	1,270,850	3,350,975	837,744	10,715	4,246	4,969	1,500	1,053	33	180	234	
9110 Subtotal	1,330,391,424	978,682,799	1,055,677,198	844,340,271	10,785,721	4,279,582	5,008,151	1,497,988	979,043	67,347	139,970	311,628	0
0210 Commercial	65,986,020	106,387,805	59,987,108	96,790,624	1,888,336	490,699	574,279	823,358	298,410	69,681	183,576	271,692	0
0215 Commercial New Construction	17,056,300	27,758,491	14,866,504	24,188,350	434,895	122,627	143,515	168,753	61,161	14,282	37,625	55,685	0
0310 Parking Lot	74,000	120,918	47,450	77,535	1,513	393	460	660	239	56	147	218	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	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 Construction	3,574,200	5,840,339	3,574,200	5,840,339	105,007	29,609	34,652	40,746	14,768	3,448	9,085	13,445	0
9120 Subtotal	86,690,520	140,107,554	78,475,262	126,896,848	2,429,751	643,328	752,906	1,033,517	374,578	87,467	230,433	341,040	0
0510 Industrial	11,134,700	22,824,664	9,810,501	20,103,188	356,618	101,916	119,279	135,423	49,081	11,461	30,194	44,687	0
0515 Industrial New Construction	3,542,700	7,310,124	2,193,226	4,525,575	74,798	22,943	26,852	25,003	9,062	2,116	5,575	8,250	0
0610 Large Industrial	3,920,280	16,212,190	2,680,628	11,076,004	159,025	56,149	65,717	37,159	13,468	3,145	8,285	12,262	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	18,597,680	46,346,978	14,684,355	35,704,767	590,441	181,008	211,848	197,585	71,611	16,722	44,054	65,199	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,056,000	6,915,930	4,783,000	6,542,503	124,460	33,165	38,819	52,476	19,019	4,441	11,700	17,316	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	2,118	0	-2,118	-768	-179	-472	-699	0
9170 Supplementary Taxes	0	0	0	0	182,919	63,140	73,952	45,827	24,555	2,631	6,868	11,773	0
9180 Total Levied by Rate					14,113,292	5,202,341	6,085,676	2,825,275	1,468,037	178,428	432,553	746,257	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	88,704	17,038	19,937	51,729	18,748	4,378	11,533	17,070	0
9199 TOTAL before Adj.	1,440,735,624	1,172,053,261	1,153,619,815	1,013,484,389	14,201,996	5,219,379	6,105,613	2,877,004	1,486,785	182,806	444,086	763,327	0

2. Payments-In-Lieu of Taxation					Total PILS Levied	Municipal PILS			Education PILS
Property Class Group	PIL Asmt. (CVA) 16 \$	PIL Asmt. (Wtd & Disc CVA) 2 \$	Phase-In PIL Asmt. (CVA) 18 \$	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	7
1010 Residential	1,247,900	1,247,900	872,450	872,450	9,607	4,424	5,176		7
1050 Multi-residential	0	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0	0
9210 Subtotal	1,247,900	1,247,900	872,450	872,450	9,607	4,424	5,176		7
1210 Commercial	2,354,100	3,800,681	2,157,600	3,484,816	54,944	17,668	20,676	16,600	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	0
1310 Parking Lot	95,000	155,233	60,125	98,246	1,917	498	583	836	
1320 Office Building	0	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0
9220 Subtotal	2,449,100	3,955,914	2,217,725	3,583,062	56,861	18,166	21,259	17,436	
1510 Industrial	350,000	722,202	338,750	698,988	12,400	3,544	4,147	4,709	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0
9230 Subtotal	350,000	722,202	338,750	698,988	12,400	3,544	4,147	4,709	
1705 Landfill	108,000	155,996	84,300	121,763	6,319	617	722	4,980	
1718 Pipelines	0	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					85,187	26,751	31,304	27,132	
9290 Amts Added to PILS	0	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	3,993	2,003	1,990	0	0
9299 TOTAL before Adj.	4,155,000	6,082,011	3,513,225	5,276,263	89,180	28,754	33,294	27,132	

Part 3 contains Distribution of PILS by School Boards

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2017

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	166,040		129,082	2,095	7,822			249,616			554,655
1620	Recreation programs											0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill											0
1634	Rec. Fac. - All Other	625,391		673,693	11,772	24,135	191,496	76,157	1,602,644			1,602,644
1640	Libraries											0
1645	Museums											0
1650	Cultural services											0
1698	Other											0
1699	Subtotal	791,431	0	802,775	13,867	31,957	191,496	325,773	2,157,299	0	0	2,157,299
Planning and development												
1810	Planning and zoning	201,810		203,548				7,804	483,650			483,650
1820	Commercial and Industrial			25,852			7,500		33,352			33,352
1830	Residential development											0
1840	Agriculture and reforestation	37,492		39,440					76,932			76,932
1850	Tile drainage/shoreline assistance			29,971					29,971			29,971
1898	Other											0
1899	Subtotal	239,302	29,971	268,840	0	0	77,988	7,804	623,905	0	0	623,905
1910	Other											0
9910	TOTAL	5,046,104	98,398	4,688,140	621,654	627,142	365,255	2,294,884	13,741,577	0	0	13,741,577

2017.01

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Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2017

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	4,110,783
5020	Employee benefits	935,321
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	5,046,104
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	5,046,104
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	191,496
5890	Fire area boards	
5895	Other HOSPITAL	20,000
5896	Other CONSERVATION AUTHORITY	75,771
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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Asmt Code: 0111

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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST					AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance		
		1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0		0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0		0
1430	Rent Supplement Programs	0	0			0	0			0		0
1497	Other	0	0			0	0			0		0
1498	Other	0	0			0	0			0		0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	0	0			0	0			0		0
1620	Recreation programs	0	0			0	0			0		0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0		0
1634	Rec. Fac. - All Other	4,700,196	9,738,898	161,572		9,900,470	5,038,702	325,774		5,364,476		4,535,994
1640	Libraries	0	0			0	0			0		0
1645	Museums	0	0			0	0			0		0
1650	Cultural services	0	0			0	0			0		0
1698	Other	0	0			0	0			0		0
1699	Subtotal	4,700,196	9,738,898	161,572	0	9,900,470	5,038,702	325,774	0	5,364,476		4,535,994
Planning and development												
1810	Planning and zoning	46,174	70,392	12,302		82,694	24,218	7,803		32,021		50,673
1820	Commercial and Industrial	0	0			0	0			0		0
1830	Residential development	0	0			0	0			0		0
1840	Agriculture and reforestation	0	0			0	0			0		0
1850	Tile drainage/shoreline assistance	0	0			0	0			0		0
1898	Other	0	0			0	0			0		0
1899	Subtotal	46,174	70,392	12,302	0	82,694	24,218	7,803	0	32,021		50,673
1910	Other	0	0			0	0			0		0
9910	Total Tangible Capital Assets	39,460,335	79,432,794	2,229,660	11,479	81,650,975	39,972,459	2,294,884	11,930	42,255,413		39,395,562

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	346,998	346,998
2010	Land Improvements	221,261	197,075
2020	Buildings	5,486,002	5,233,276
2030	Machinery & Equipment	1,559,326	1,485,318
2040	Vehicles	889,673	1,565,006
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	8,503,260	8,827,673
Infrastructure Assets			
2205	Land	190,000	190,000
2210	Land Improvements	381	272
2220	Buildings	3,772,563	3,444,411
2230	Machinery & Equipment	909,126	951,296
2240	Vehicles	1,510,785	1,392,503
2250	Linear Assets	24,574,220	24,589,407
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	30,957,075	30,567,889
9920	Total Tangible Capital Assets	39,460,335	39,395,562
2405	Construction-in-progress	3,672,641	4,019,357
9921	Total Tangible Capital Assets and Construction-in-progress	43,132,976	43,414,919

FIR2017: 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, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST			
2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
1	2	3	4
\$	\$	\$	\$
0			0
0299			
Protection services			
0410 Fire	0		0
0420 Police	0		0
0421 Court Security	0		0
0422 Prisoner Transportation	0		0
0430 Conservation authority	0		0
0440 Protective inspection and control	0		0
0445 Building permit and inspection services	0		0
0450 Emergency measures	0		0
0460 Provincial Offences Act (POA)	0		0
0498 Other	0		0
0499			
Transportation services			
0611 Roads - Paved	0		0
0612 Roads - Unpaved	0		0
0613 Roads - Bridges and Culverts	0		0
0614 Roadways - Traffic Operations & Roadside	0		0
0621 Winter Control - Except sidewalks, Parking Lots	0		0
0622 Winter Control - Sidewalks, Parking Lots Only	0		0
0631 Transit - Conventional	0		0
0632 Transit - Disabled & special needs	0		0
0640 Parking	0		0
0650 Street lighting	46,441		46,441
0660 Air transportation	0		0
0698 Other	0		0
0699			
Subtotal	0	0	0
Environmental services			
0811 Wastewater collection/conveyance	0		0
0812 Wastewater treatment & disposal	0		0
0821 Urban storm sewer system	0		0
0822 Rural storm sewer system	0		0
0831 Water treatment	0		0
0832 Water distribution/transmission	3,651,241	300,275	3,951,516
0840 Solid waste collection	0		0
0850 Solid waste disposal	0		0
0860 Waste diversion	21,400		21,400
0898 Other	0		0
0899			
Subtotal	3,672,641	300,275	3,972,916
Health services			
1010 Public health services	0		0
1020 Hospitals	0		0
1030 Ambulance services	0		0
1035 Ambulance dispatch	0		0
1040 Cemeteries	0		0
1098 Other	0		0
1099			
Subtotal	0	0	0
Social and family services			
1210 General assistance	0		0
1220 Assistance to aged persons	0		0
1230 Child care	0		0
1298 Other	0		0
1299			
Subtotal	0	0	0
Social Housing			
1410 Public Housing	0		0
1420 Non-Profit/Cooperative Housing	0		0
1430 Rent Supplement Programs	0		0
1497 Other	0		0
1498 Other	0		0
1499			
Subtotal	0	0	0
Recreation and cultural services			
1610 Parks	0		0
1620 Recreation programs	0		0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0		0
1634 Rec. Fac. - All Other	0		0
1640 Libraries	0		0
1645 Museums	0		0
1650 Cultural services	0		0
1698 Other	0		0
1699			
Subtotal	0	0	0
Planning and development			
1810 Planning and zoning	0		0
1820 Commercial and Industrial	0		0
1830 Residential development	0		0
1840 Agriculture and reforestation	0		0
1850 Tile drainage/shoreline assistance	0		0
1898 Other	0		0
1899			
Subtotal	0	0	0
1910 Other	0		0
9910			
Total Construction-In-Progress	3,672,641	346,716	4,019,357

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 53
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	444,565
1020	Acquisition of tangible capital assets	-2,576,379
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,294,884
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-39,087
1050	Proceeds on sale of tangible capital assets	38,641
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-281,941
1210	Change in supplies inventories	-50,128
1220	Change in prepaid expenses	19,257
1230	Other <input type="text"/>	
1299	Subtotal	-30,871
1410	(Increase)/decrease in net financial assets/net debt	131,753
1420	Net financial assets (net debt), beginning of year	124,526
9910	Net financial assets (net debt), end of year	256,279

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	172,816
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	38,641
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	211,457
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	91,198
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	236,468
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	327,666
0499	Subtotal	539,123
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	539,123
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-2,037,256

2017.01

FIR2017: North Glengarry Tp

Schedule 54

Asmt Code: 0111
MAH Code: 71615

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2017

* 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

		2017 Actual
Operating Transactions		1
Cash received from		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2017 Actual
Cash and cash equivalents represented by:		1
		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2017.01001

FIR2017: North Glengarry Tp

Schedule 54

Asmt Code: 0111

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 71615

for the year ended December 31, 2017

* 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

		2017 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	444,565
2020	Non-cash items including amortization	2,255,797
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	398,359
2030	Prepaid expenses	19,257
2040	Change in deferred revenue	99,180
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	3,217,158
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	38,641
0620	Cash used to acquire tangible capital assets	-2,229,663
0630	Change in construction-in-progress	-346,716
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-2,537,738
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="CHANGE IN LONG-TERM RECEIVABLES"/>	4,117
0899	Cash provided by / (applied to) investing transactions	4,117
Financing Transactions		
1010	Proceeds from long term debt issues	50,000
1020	Principal long term debt repayment	-648,546
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-598,546
1210	Increase in cash and cash equivalents	84,991
1220	Cash and cash equivalents, beginning of year	1,458,590
9920	Cash and cash equivalents, end of year	1,543,581

		2017 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,543,581
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	1,543,581
Cash:		
1501	Unrestricted	336,538
1502	Restricted	1,207,043
1503	Unallocated	
9950	Cash and cash equivalents, end of year	1,543,581

2017.01

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299 Balance, beginning of year	162,966	933,349	3,617,092
0310 Allocation of Surplus		0	753,737
0315 Allocation of Surplus : for operating.			299,309
0320 Allocation of Surplus : for capital.			454,428
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)	15,000		
0841 Investment Income	3,468	11,548	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	317,180		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	335,648	11,548	753,737
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			172,816
1015 For current operations			99,320
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)	236,468		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	236,468	0	272,136
2099 Balance, end of year	262,146	944,897	4,098,693

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			885,232
5020 Contingencies			50,000
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment			
5060 Sick leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			54,443
5090 Post-employment benefits			
5091 Tax rate stabilization			
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			

Per Service Purpose:

5205 General government			28,637
5210 Protection services			324,560
Transportation services:			
5215 Roadways			541,417
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system		791,653	753,898
5230 Storm water system			
5235 Waterworks system		138,918	543,638
5240 Solid waste collection			
5245 Solid waste disposal		7,005	800,280
5246 Waste diversion			
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks		7,321	
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			69,088
5275 Libraries			
5276 Museums			
5277 Cultural services			
5280 Planning and development			47,500
5290 Other <input type="text"/>			

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services			
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)	87,220		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690 Gasoline Tax - Province			
5691 Gasoline Tax - Federal	174,926		
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other <input type="text"/>			
5696 Other <input type="text"/>			
5697 Other <input type="text"/>			
5698 Other <input type="text"/>			
5699 Other <input type="text"/>			
9930 TOTAL	262,146	944,897	4,098,693

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2017

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

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

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

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

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?
If yes(Y), please attach an electronic version of the new by-law.

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2017

2017.01

FIR2017: North Glengarry Tp

Schedule 70

Asmt Code: 0111

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71615

for the year ended December 31, 2017

Financial Assets		1
		\$
0299	Cash and cash equivalents	1,543,581
Accounts receivable		
0410	Canada	83,351
0420	Ontario	163,667
0430	Upper-tier	245,314
0440	Other municipalities	62,544
0450	School boards	243,982
0490	Other receivables	1,597,032
0499	Subtotal	2,395,890
Taxes receivable		
0610	Current year's levies	961,788
0620	Previous year's levies	417,553
0630	Prior year's levies	355,024
0640	Penalties and interest	203,991
0690	LESS: Allowance for uncollectables	50,000
0699	Subtotal	1,888,356
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	339,080
0868	Other	137,418
0845	Subtotal	476,498
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	6,304,325
8010	* Market value of Investments included in Line 0829	

2017.01

FIR2017: North Glengarry Tp

Schedule 70

Asmt Code: 0111

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71615

for the year ended December 31, 2017

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	38,515
2220	Ontario	5,995
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	7,843
2270	Trade accounts payable	1,299,049
2290	Other	385,795
2299	Subtotal	1,737,197
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	262,146
2490	Other	
2499	Subtotal	262,146
Long term liabilities		
2610	Debt issued	2,461,582
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	2,461,582
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	1,395,722
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	191,399
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	191,399
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	6,048,046
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	256,279
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	43,414,919
6250	Inventories of Supplies	184,317
6260	Prepaid Expenses	17,598
6299	Total Non-Financial Assets	43,616,834
9970	Total Accumulated Surplus/(Deficit)	43,873,113
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	40,424,487
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	5,043,590
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-191,399
6602	Unfunded Landfill closure costs	-1,395,722
6603	Unfunded Remediation costs of contaminated sites	
6610	Other UNFUNDED ACCRUED INTEREST ON LTD	-7,843
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-1,594,964
9971	Total Accumulated Surplus/(Deficit)	43,873,113

FIR2017: 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, 2017

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	2,522,276
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	14,201,996
0225	PLUS: Current Year Penalties and Interest	344,824
0240	LESS: Total cash collections (SLC 72 0699 09)	14,215,856
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	964,884
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,888,356
Cash Collections		9
		\$
0610	Current year's tax	12,275,324
0620	Previous year's tax	1,590,106
0630	Penalties and interest	350,426
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	14,215,856

2017.01001

FIR2017: 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, 2017

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)	125,961	28,523	75,207	111,852	341,543	302,086	321,255	964,884	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mu					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	125,961	28,523	75,207	111,852	341,543	302,086	321,255	964,884	

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. Ac					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,360,824	154,283	368,879	651,475	0	2,535,461			

2017.01

FIR2017: North Glengarry Tp

Schedule 74

Asmt Code: 0111

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71615

for the year ended December 31, 2017

1. Debt burden of the municipality

		1
		\$
All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		
0210	To Ontario and agencies	1,293,432
0220	To Canada and agencies	
0230	To Others	1,168,150
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	2,461,582
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	2,461,582

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,293,432
1230	Long term bank loans	1,168,150
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	2,461,582

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	379,986
Transportation services:		
1415	Roadways	89,368
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	118,409
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	585,000
1430	Storm water system	
1435	Waterworks system	574,366
1440	Solid Waste collection	
1445	Solid Waste disposal	124,827
1446	Waste diversion	250,546
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	339,080
9930	TOTAL Net Long Term Liabilities of the Municipality	2,461,582

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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 2018	607,245	77,238					
3220 Year 2019	470,680	58,883					
3230 Year 2020	464,620	42,599					
3240 Year 2021	326,643	29,472					
3250 Year 2022	308,857	19,523					
3260 Years 2023 to 2027	283,537	29,816					
3270 Years 2028 onwards							
3280 Int. to be earned on sink. funds							
3299 TOTAL	2,461,582	257,531	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

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
\$	#
68,101	10

Loans

2210	Loans issued in current year (2017)
2220	Outstanding Loans as of 2017

79,725	
135,544	

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation
2420	Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017

2610	Year: 2018
2620	Year: 2019
2630	Year: 2020
2640	Year: 2021
2650	Year: 2022
2660	Years beyond 2022

30,899
30,899
30,899
30,899
11,948

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

1. Municipal workforce profile Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	11.00	5.00	3.00
0210 Fire	0.00	68.00	0.00
0211 Uniform		3.00	
0212 Civilian		65.00	
0215 Police	0.00	0.00	0.00
0216 Uniform			
0217 Civilian			
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	10.00	10.00	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	2.00	10.00	
0250 Libraries			
0255 Planning	1.00		
0290 Other			
0298 Subtotal	24.00	93.00	5.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards			
0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works	17.00		
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	3.00		5.00
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	20.00	0.00	5.00
0399 TOTAL	44.00	93.00	10.00

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts 1 #	Value of Contracts 2 \$

4. Building permit information

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

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
135	4,729,342
1	60,000
42	5,502,909
178	10,292,251

5. Insured value of physical assets

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

1 \$
75,300,479
2,456,010
5,567,626
83,324,115

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2015 - 2017)

1 \$
0

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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					

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

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 Munc. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	GLENGARRY SPORTS PALACE	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						

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

(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%		

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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 2017 based on permits issued.

1
\$
10,292,251

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

Median Number of Working Days
1
#
10

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

10

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

15

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

--

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
135	33	168
1		1
39		39
3		3
Subtotal	33	211

Number Of Building Permit Applications
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

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

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

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

1322 **Subtotal**

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

10. Planning and Development

Land Use Planning (using building permit information)
1350 Number of residential units in new detached houses
1352 Number of residential units in new semi-detached houses
1354 Number of residential units in new row houses
1356 Number of residential units in new apartments/condo apartments
1358 **Subtotal**

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
6	6	
6	6	0

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017.

Hectares
1
#
52,300

FIR2017: North Glengarry Tp

Asmt Code: 0111
MAH Code: 71615

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

11. Transportation Services

1710	Roads : Total Paved Lane Km	1 # 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 #	Column 3 #	Description 4 LIST
1722	Has the entire municipal road system been rated?			
1725	Indicate the rating system used and the year the rating was conducted			
				Conducted in 2016 using the inventory

1730	Roads : Total UnPaved Lane Km	461
1740	Winter Control : Total Lane Km maintained in winter	795
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	
1755	Transit : Population of Service Area.	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	2,184

	where the condition of primary components is rated as good to very good, requiring only repair	Total Number
Rating Of Bridges And Culverts	1 #	2 #
1765	Bridges	10
1766	Culverts	26
1767	Subtotal	36

	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?			
1769	Indicate the rating system used and the year the rating was conducted.			
				2016 OSIM Inspection

12. Environmental Services

1810	Wastewater Main Backups : Total number of backed up wastewater mains	1 # 3
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	30
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	1,960,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	4,400
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.	667,000
1850	Water Main Breaks : Number of water main breaks in a year.	4
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	31
1860	Solid Waste Collection : Total tonnes collected from all property classes.	6,911
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	6,911
1870	Waste Diversion : Total tonnes diverted from all property classes.	2,641

13. Recreation Services

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

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

2310	Fire Services: Other revenue.	1 \$
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)	60,523,006

2017.01001

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2017

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

Debt Charges for the Current Year

		1
		\$
0210	Principal (SLC 74 3099 01)	648,546
0220	Interest (SLC 74 3099 02)	98,398
0299	Subtotal	746,944
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	746,944

Excluded Debt Charges

		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	146,733
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	146,733
9920	Net Debt Charges	600,211

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	14,186,142
2010	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	90,127
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	2,647,387
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)	236,468
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	59,513
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	39,087
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,982,455
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	11,113,560
2620	25% of Net Revenues	2,778,390
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,178,179

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2017.01

FIR2017: North Glengarry Tp

Asmt Code: 0111

MAH Code: 71615

Schedule 83

NOTES

for the year ended December 31, 2017

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 :**