

# 2014 FINANCIAL INFORMATION RETURN

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

MSO Office: **Eastern Ontario**  
 Asmt Code: **0101**  
 MAH Code: **71616**

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

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	
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81	ANNUAL DEBT REPAYMENT LIMIT	
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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 . . . . .	Mike Samson
0022	Telephone . . . . .	613-347-1166
0024	Fax . . . . .	
0028	Email <b>(Required)</b> . . . . .	<a href="mailto:mike@southglengarry.com">mike@southglengarry.com</a>
0030	Website address of Municipality . . . . .	
0091	Municipal Auditor . . . . .	Ross Markell
0092	Municipal Audit Firm . . . . .	Craig Keen Despatie Markell LLP
0095	Municipal Auditor's Email <b>(Required)</b> . . . . .	<a href="mailto:rmarkell@ckdm.ca">rmarkell@ckdm.ca</a>
0090	Municipal Treasurer . . . . .	Mike Samson
0093	Municipal Treasurer's Email <b>(Required)</b> . . . . .	<a href="mailto:mike@southglengarry.com">mike@southglengarry.com</a>
0094	Date . . . . .	27-Sep-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 . . . . .

Percentage of Total Expenditures

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

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households . . . . .	5,872	MPAC
0041 Population . . . . .	10,867	MPAC
0042 Youth Population . . . . .	1,055	MPAC

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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

### STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	<b>Property Taxation</b>	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	6,938,817
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	140,025
<b>9940</b>	<b>Subtotal</b>	<b>7,078,842</b>
<b>0510</b>	<b>Estimated tax revenue</b> . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	962,900
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>962,900</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	226,670
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	0
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	8,177
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) . . . . .	395,000
<b>0899</b>	<b>Subtotal</b>	<b>629,847</b>
1098	<b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .	0
1099	<b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .	0
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	2,132,369
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	
1430	Rents, concessions and franchises . . . . .	
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
<b>1499</b>	<b>Subtotal</b>	<b>0</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	
1620	Penalties and interest on taxes . . . . .	
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>0</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	610,682
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	-166
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 . . . . .	199,126
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 . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>809,642</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
<b>9910</b>	<b>TOTAL Revenues</b>	<b>11,613,600</b>

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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1 \$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	11,613,600
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	12,012,583
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	-398,983
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	54,148,222
2061	Prior period adjustments . . . . .	3
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	54,148,225
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	53,749,242

<b>Continuity of Government Business Enterprise Equity</b>		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

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

<b>Total of line 0899 includes:</b>		1 \$
<b>Canada Gas Tax Funding</b>		
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	395,000
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	<b>Air transportation</b> . . . . .	
4046	<b>Other</b> . . . . .	
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	<b>Recreation Facilities - All Other</b> . . . . .	
4076	<b>Cultural services</b> . . . . .	
4080	<b>Commercial and industrial</b> . . . . .	
4099	<b>Canada Gas Tax</b>	395,000

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>	66,368	8,177		45,836			
<b>Protection services</b>							
0410 Fire	31,980			12,165			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	31,980	0	0	12,165	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved	23,754			10,242			
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				186,773			
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	23,754	0	0	197,015	0	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				286,742			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				723,394			
0840 Solid waste collection				90,039			
0850 Solid waste disposal							
0860 Waste diversion	100,672			14,102			
0898 Other							
<b>0899 Subtotal</b>	100,672	0	0	1,114,277	0	0	0
<b>Health services</b>							
1010 Public health services				38,700			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	0	0	0	38,700	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks				1,370			
1620 Recreation programs				47,779			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				244,128			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	0	0	0	293,277	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning				404,712			
1820 Commercial and industrial				12,050			
1830 Residential development							
1840 Agriculture and reforestation	3,896						
1850 Tile drainage/shoreline assistance				14,337			
1898 Other							
<b>1899 Subtotal</b>	3,896	0	0	431,099	0	0	0
1910 Other							
<b>9910 TOTAL</b>	226,670	8,177	0	2,132,369	0	0	0

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

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - 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 Y or N	10 Y or N	11 Y or N
0320 M Multi-Residential . . . . .	5.0%							N	N	N
0330 C Commercial . . . . .	5.0%							N	N	N
0340 I Industrial . . . . .	5.0%							N	N	N

#### 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) . . . . .	0.0%

#### 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	20140331	20140530	2	20140829	20141031
1220 M Multi-Residential . . . . .	2	20140331	20140530	2	20140829	20141031
1230 F Farmland . . . . .	2	20140331	20140530	2	20140829	20141031
1240 T Managed Forest . . . . .	2	20140331	20140530	2	20140829	20141031
1250 C Commercial . . . . .	2	20140331	20140530	2	20140829	20141031
1260 I Industrial . . . . .	2	20140331	20140530	2	20140829	20141031
1270 P Pipeline . . . . .	2	20140331	20140530	2	20140829	20141031
1298 Other <input type="text" value="SHOPPING CENTRES"/>	2	20140331	20140530	2	20140829	20141031









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## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	108,485	138,331	79,866	326,682
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	6,971,933	8,825,269	4,084,252	19,881,454
<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>	0	0	0	0
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	6,971,933	8,825,269	4,084,252	19,881,454







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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
<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	<b>TOTAL PILS Levied by Tax Rate</b>	59,477	75,273	75,699	210,449
<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 <input type="text"/>				0
9890	<b>Subtotal</b>	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 . . . . .	14,314	18,114	48,567	80,995
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	29,732	37,626	114,461	181,819
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .				0
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input type="text" value="PARKS"/>	619			619
9892	<b>Subtotal</b>	44,665	55,740	163,028	263,433
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	104,142	131,013	238,727	473,882

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

### 1. Municipal and School Board Taxation

		TOTAL				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%				37.357%	6.921%	23.060%	32.662%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	Distribution of Education Taxes in column 6 by School Board				
									ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	1,251,493,265	1,251,493,265	1,157,901,876	1,157,901,876	15,081,151	5,618,777	7,111,834	2,350,540	1,502,614	118,570	348,895	380,461	
0050 Multi-residential	2,174,000	3,891,121	1,759,000	3,148,336	38,183	15,277	19,335	3,571	3,263	146		162	
0110 Farmland	377,050,383	94,262,596	304,922,118	76,230,530	992,868	369,913	468,055	154,900	111,606	2,607	27,101	13,586	
0140 Managed Forests	2,003,700	500,925	1,626,943	406,736	5,297	1,974	2,497	826	651	38	64	73	
<b>9110 Subtotal</b>	<b>1,632,721,348</b>	<b>1,350,147,907</b>	<b>1,466,209,937</b>	<b>1,237,687,477</b>	<b>16,117,499</b>	<b>6,005,941</b>	<b>7,601,721</b>	<b>2,509,837</b>	<b>1,618,134</b>	<b>121,361</b>	<b>376,060</b>	<b>394,282</b>	<b>0</b>
0210 Commercial	53,683,105	85,247,921	50,064,515	79,517,480	1,584,691	385,863	488,341	710,487	265,417	49,173	163,838	232,059	0
0215 Commercial New Construction	6,568,550	10,645,588	6,222,280	10,097,432	186,638	48,998	62,011	75,629	28,253	5,234	17,440	24,702	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	265,000	433,017	215,475	352,092	7,017	1,709	2,162	3,146	1,175	218	725	1,028	0
0345 Shopping Centre New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>60,516,655</b>	<b>96,326,526</b>	<b>56,502,270</b>	<b>89,967,003</b>	<b>1,778,346</b>	<b>436,570</b>	<b>552,514</b>	<b>789,262</b>	<b>294,845</b>	<b>54,625</b>	<b>182,004</b>	<b>257,789</b>	<b>0</b>
0510 Industrial	8,388,020	17,073,363	7,815,233	15,905,451	295,109	77,183	97,678	120,248	44,921	8,322	27,729	39,275	0
0515 Industrial New Construction	651,010	1,325,809	594,560	1,209,329	20,513	5,868	7,427	7,218	2,696	500	1,664	2,358	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>9,039,030</b>	<b>18,399,172</b>	<b>8,409,793</b>	<b>17,114,780</b>	<b>315,622</b>	<b>83,051</b>	<b>105,105</b>	<b>127,466</b>	<b>47,617</b>	<b>8,822</b>	<b>29,394</b>	<b>41,633</b>	<b>0</b>
0710 Pipelines	52,676,000	72,053,709	50,904,530	69,630,576	1,343,305	337,886	427,598	577,821	215,857	39,991	133,246	188,728	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	0	0	0					
9170 Supplementary Taxes					326,682	108,485	138,331	79,866	39,864	3,940	16,913	19,149	
<b>9180 Total Levied by Rate</b>					<b>19,881,454</b>	<b>6,971,933</b>	<b>8,825,269</b>	<b>4,084,252</b>	<b>2,216,317</b>	<b>228,739</b>	<b>737,616</b>	<b>901,581</b>	<b>0</b>
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>1,754,953,033</b>	<b>1,536,927,314</b>	<b>1,582,026,530</b>	<b>1,414,399,836</b>	<b>19,881,454</b>	<b>6,971,933</b>	<b>8,825,269</b>	<b>4,084,252</b>	<b>2,216,317</b>	<b>228,739</b>	<b>737,616</b>	<b>901,581</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	1,843,200	1,843,200	1,432,260	1,432,260	15,924	6,950	8,797	177
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>1,843,200</b>	<b>1,843,200</b>	<b>1,432,260</b>	<b>1,432,260</b>	<b>15,924</b>	<b>6,950</b>	<b>8,797</b>	<b>177</b>
1210 Commercial	4,155,600	6,571,681	4,032,900	6,376,406	105,879	30,942	39,159	35,778
1215 Commercial New Construction	2,759,000	4,488,182	2,734,500	4,448,148	88,646	21,585	27,317	39,744
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructio	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construct	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>6,914,600</b>	<b>11,059,863</b>	<b>6,767,400</b>	<b>10,824,555</b>	<b>194,525</b>	<b>52,527</b>	<b>66,476</b>	<b>75,522</b>
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Constructi	0	0	0	0	0	0	0	0
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>210,449</b>	<b>59,477</b>	<b>75,273</b>	<b>75,699</b>
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					263,433	44,665	55,740	163,028
<b>9299 TOTAL before Adj.</b>	<b>8,757,800</b>	<b>12,903,063</b>	<b>8,199,660</b>	<b>12,256,815</b>	<b>473,882</b>	<b>104,142</b>	<b>131,013</b>	<b>238,727</b>

Part 3 contains Distribution of PILS by School Boards

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board					
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other	
	3	4	5	2	6	7	8	9	10	11	12	13	14	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	2,241	2,710	2,631	7,582		7,582	4,872	2,710							
5020 Canada Enterprises	1,055	1,335	1,842	4,232		4,232	2,897	1,335							
<b>Ontario</b>															
Municipal Tax Assist. Act															
5210 Prev. Exempt Properties				0		0									
5220 Other Mun. Tax Asst. Act	53,327	67,615	70,012	190,954	-42,472	148,482	83,523	64,853	106	40	7	24	35		
5230 Inst. Payments - Heads and Beds	0	0	0	0		0									
5232 Railway Rights-of-way	14,314	18,114	48,567	80,995		80,995	14,314	18,114	48,567	18,143	3,361	11,200	15,863		
5234 Utility Corridors/Transmission	0	0	0	0		0									
5236 Hydro-Electric Power Dams	0	0	0	0		0									
5240 Other PARKS	619			619		619	619								
<b>Ontario Enterprises</b>															
5410 Ontario Housing Corp.				0		0									
5430 Liquor Control Board of Ont.	1,859	2,353	0	4,212		4,212	1,859	2,353							
5432 Railway Rights-of-way	0	0	0	0		0									
5434 Utility Corridors/Transmission	29,732	37,626	114,461	181,819		181,819	29,732	37,626	114,461	42,759	7,922	26,395	37,385		
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other HYDRO	995	1,260	1,214	3,469		3,469	2,209	1,260							
5610 Municipal Enterprises				0		0									
5910 Other Muns and Enterprises				0		0									
5950 Amounts Added to PIL	0	0	0	0		0									
<b>9599 TOTAL</b>	<b>104,142</b>	<b>131,013</b>	<b>238,727</b>	<b>473,882</b>	<b>-42,472</b>	<b>431,410</b>	<b>140,025</b>	<b>128,251</b>	<b>163,134</b>	<b>60,942</b>	<b>11,290</b>	<b>37,619</b>	<b>53,283</b>	<b>0</b>	





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# Schedule 40

## CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240	99,573		27,392					126,965			126,965
0250	947,977		351,279		17,849	44,195	48,692	1,409,992			1,409,992
0260			10					10		-10	0
0299	1,047,550	0	378,681	0	17,849	44,195	48,692	1,536,967	0	-10	1,536,957
	<b>Subtotal</b>										
<b>Protection services</b>											
0410	337,030		489,234		13,052		167,404	1,006,720		10	1,006,730
0420								0			0
0421								0			0
0422								0			0
0430							151,544	151,544			151,544
0440								0			0
0445	251,703		111,742	27,850	5,547			396,842			396,842
0450								0			0
0460								0			0
0498								0			0
0499	588,733	0	600,976	27,850	18,599	151,544	167,404	1,555,106	0	10	1,555,116
	<b>Subtotal</b>										
<b>Transportation services</b>											
0611	355,392		560,095	186,881	33,163	942	1,439,801	2,576,274			2,576,274
0612	355,392		560,094	186,881	33,163			1,135,530			1,135,530
0613								0			0
0614								0			0
0621	121,398		422,032	47,131			125,209	715,770			715,770
0622								0			0
0631								0			0
0632								0			0
0640								0			0
0650			175,342					175,342			175,342
0660						10,000	449	10,449			10,449
0698								0			0
0699	832,182	0	1,717,563	420,893	66,326	10,942	1,565,459	4,613,365	0	0	4,613,365
	<b>Subtotal</b>										
<b>Environmental services</b>											
0811	68,976		178,128	777	7,628		45,549	301,058			301,058
0812	68,977		178,127	778	7,629		45,549	301,060			301,060
0821								0			0
0822								0			0
0831	68,977		178,128	778	7,628		253,309	508,820			508,820
0832	68,977		178,127	778	7,628		253,309	508,819			508,819
0840				479,378				479,378			479,378
0850	20,135		329,217		17,893		792	368,037			368,037
0860				257,588				257,588			257,588
0898								0			0
0899	296,042	0	1,041,727	740,077	48,406	0	598,508	2,724,760	0	0	2,724,760
	<b>Subtotal</b>										
<b>Health services</b>											
1010	64,940		28,714		576		4,519	98,749			98,749
1020								0			0
1030								0			0
1035								0			0
1040								0			0
1098								0			0
1099	64,940	0	28,714	0	576	0	4,519	98,749	0	0	98,749
	<b>Subtotal</b>										
<b>Social and family services</b>											
1210								0			0
1220								0			0
1230								0			0
1298								0			0
1299	0	0	0	0	0	0	0	0	0	0	0
	<b>Subtotal</b>										

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## Schedule 40

### CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<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
<b>1499</b>	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks . . . . .	269,189		35,592					304,781			304,781
1620	Recreation programs . . . . .	23,520		15,463					38,983			38,983
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .								0			0
1634	Rec. Fac. - All Other . . . . .	259,391		404,623		28,182	71,801	122,592	886,589			886,589
1640	Libraries . . . . .								0			0
1645	Museums . . . . .								0			0
1650	Cultural services . . . . .								0			0
1698	Other . . . . .								0			0
<b>1699</b>	<b>Subtotal</b>	552,100	0	455,678	0	28,182	71,801	122,592	1,230,353	0	0	1,230,353
<b>Planning and development</b>												
1810	Planning and zoning . . . . .	82,947		24,319		4,963			112,229			112,229
1820	Commercial and Industrial . . . . .	70,136		32,577					102,713			102,713
1830	Residential development . . . . .								0			0
1840	Agriculture and reforestation . . . . .	23,879							23,879			23,879
1850	Tile drainage/shoreline assistance . . . . .		14,462						14,462			14,462
1898	Other . . . . .								0			0
<b>1899</b>	<b>Subtotal</b>	176,962	14,462	56,896	0	4,963	0	0	253,283	0	0	253,283
1910	Other . . . . .								0			0
<b>9910</b>	<b>TOTAL</b>	3,558,509	14,462	4,280,235	1,188,820	184,901	278,482	2,507,174	12,012,583	0	0	12,012,583

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## Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2014

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	3,045,976
5020	Employee benefits . . . . .	512,533
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	3,558,509
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	3,558,509
<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 . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
5910	Payments pertaining to the equalization of General Assistance in the GTA . . . . .	
5920	Payments pertaining to the equalization of Social Housing in the GTA . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



**FIR2014: South Glengarry Tp** **Schedule 51**  
**Asmt Code: 0101** **SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MAH Code: 71616** **for the year ended December 31, 2014**

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

	COST					AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2014 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
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
<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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>											
1610 Parks	351,328	524,429				524,429	173,101	6,305		179,406	345,023
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	2,111,369	3,901,362	299,641			4,201,003	1,789,993	109,108		1,899,101	2,301,902
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
<b>1699 Subtotal</b>	<b>2,462,697</b>	<b>4,425,791</b>	<b>299,641</b>	<b>0</b>	<b>0</b>	<b>4,725,432</b>	<b>1,963,094</b>	<b>115,413</b>	<b>0</b>	<b>2,078,507</b>	<b>2,646,925</b>
<b>Planning and development</b>											
1810 Planning and zoning	0	0				0	0			0	0
1820 Commercial and Industrial	0	0				0	0			0	0
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
<b>1899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other	0	0				0	0			0	0
<b>9910 Total Tangible Capital Assets</b>	<b>48,659,412</b>	<b>93,997,552</b>	<b>1,453,914</b>	<b>45,942</b>	<b>0</b>	<b>95,405,524</b>	<b>45,338,140</b>	<b>2,507,174</b>	<b>45,779</b>	<b>47,799,535</b>	<b>47,605,989</b>

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**FIR2014: South Glengarry Tp** **Schedule 51**  
**Asmt Code: 0101** **SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MAH Code: 71616** **for the year ended December 31, 2014**

**SEGMENTED BY ASSET CLASS**

		2014 Opening Net Book Value (NBV) 1 \$	2014 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	1,212,072	1,613,413
2010	Land Improvements . . . . .	0	
2020	Buildings . . . . .	4,764,407	4,654,480
2030	Machinery & Equipment . . . . .	777,496	673,181
2040	Vehicles . . . . .	1,386,168	1,189,798
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	<b>8,140,143</b>	<b>8,130,872</b>
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	10,948,532	10,479,524
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	29,570,737	28,995,593
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	<b>40,519,269</b>	<b>39,475,117</b>
9920	<b>Total Tangible Capital Assets</b>	<b>48,659,412</b>	<b>47,605,989</b>
2405	<b>Construction-in-progress</b>	<b>29,579</b>	<b>116,038</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>48,688,991</b>	<b>47,722,027</b>

# FIR2014: South Glengarry Tp

# Schedule 51

Asmt Code: 0101

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 71616

for the year ended December 31, 2014

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b> . . . . .	0	14,106		14,106
	<b>Protection services</b>				
0410	Fire . . . . .	0	16,434		16,434
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 <input type="text"/>	0			0
<b>0499</b>	<b>Subtotal</b>	0	16,434	0	16,434
	<b>Transportation services</b>				
0611	Roads - Paved . . . . .	0			0
0612	Roads - Unpaved . . . . .	0			0
0613	Roads - Bridges and Culverts . . . . .	29,579	54,404		83,983
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 <input type="text"/>	0			0
<b>0699</b>	<b>Subtotal</b>	29,579	54,404	0	83,983
	<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 . . . . .	0			0
0840	Solid waste collection . . . . .	0			0
0850	Solid waste disposal . . . . .	0	1,515		1,515
0860	Waste diversion . . . . .	0			0
0898	Other <input type="text"/>	0			0
<b>0899</b>	<b>Subtotal</b>	0	1,515	0	1,515
	<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 <input type="text"/>	0			0
<b>1099</b>	<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 <input type="text"/>	0			0
<b>1299</b>	<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 <input type="text"/>	0			0
1498	Other <input type="text"/>	0			0
<b>1499</b>	<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 <input type="text"/>	0			0
<b>1699</b>	<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 <input type="text"/>	0			0
<b>1899</b>	<b>Subtotal</b>	0	0	0	0
1910	Other <input type="text"/>	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	29,579	86,459	0	116,038

2014-V01

# FIR2014: South Glengarry Tp

# Schedule 53

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 71616

## (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	-398,983
1020	Acquisition of tangible capital assets . . . . .	-1,540,373
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	2,507,174
1031	Contributed (Donated) tangible capital assets . . . . .	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	166
1050	Proceeds on sale of tangible capital assets . . . . .	
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/> . . . . .	
1071	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>966,967</b>
1210	<b>Change in supplies inventories</b> . . . . .	<b>-29,388</b>
1220	<b>Change in prepaid expenses</b> . . . . .	
1230	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>-29,388</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	538,596
1420	Net financial assets (net debt), beginning of year . . . . .	5,437,188
<b>9910</b>	<b>Net financial assets (net debt), end of year . . . . .</b>	<b>5,975,784</b>

### 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 . . . . .	
0225	Ontario Clean Water Agency (OCWA) . . . . .	
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"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	0
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 . . . . .	
<b>0447</b>	<b>Investment income</b> . . . . .	
<b>0448</b>	<b>Prepaid special charges</b> . . . . .	
0495	Other <input type="text"/> . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>0</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) . . . . .	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	395,000
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>395,000</b>
<b>0499</b>	<b>Subtotal</b>	<b>395,000</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>395,000</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>	<b>-1,145,373</b>



2014-V01

# FIR2014: South Glengarry Tp

# Schedule 54

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 71616

for the year ended December 31, 2014

\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

### CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2014 Actual 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"/> . . . . .	
<b>0299</b>	<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"/> . . . . .	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<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"/> . . . . .	
<b>0699</b>	<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"/> . . . . .	
<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 . . . . .	
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"/> . . . . .	
<b>1099</b>	<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 . . . . .	2,951,598
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>2,951,598</b>

		2014 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
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>0</b>

2014-V01

# FIR2014: South Glengarry Tp

# Schedule 54

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 71616

for the year ended December 31, 2014

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2014 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	-398,983
2020	Non-cash items including amortization . . . . .	2,507,340
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	462,086
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	
2096	Other <input type="text"/> . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>2,570,443</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	0
0620	Cash used to acquire tangible capital assets . . . . .	-1,540,373
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-1,540,373</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 . . . . .	14,550
1020	Principal long term debt repayment . . . . .	-54,547
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>-39,997</b>
1210	Increase in cash and cash equivalents . . . . .	990,073
1220	Cash and cash equivalents, beginning of year . . . . .	2,951,598
<b>9920</b>	<b>Cash and cash equivalents, end of year</b>	<b>3,941,671</b>

		2014 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	<b>Cash</b> . . . . .	<b>3,941,671</b>
1402	<b>Temporary borrowings</b> . . . . .	
1403	<b>Short term investments</b> . . . . .	
1404	<b>Other</b> <input type="text"/> . . . . .	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>3,941,671</b>

2014-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2014

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
<b>0299 Balance, beginning of year</b>	345,969	0	6,191,258
0310 Allocation of Surplus		0	1,758,681
0315 Allocation of Surplus : for operating			1,758,681
0320 Allocation of Surplus : for capital			
<b>Development Charges Act</b>			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>0</b>		
0810 Lot levies			
0820 Subdivider contributions	7,000		
0830 Recreational land (the Planning Act)			
0841 Investment Income	6,534		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 2.23)			
0862 Gasoline Tax - Federal	391,666		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>405,200</b>	<b>0</b>	<b>1,758,681</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset			
1015 For current operations			752,572
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)	395,000		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	395,000	0	752,572
<b>2099 Balance, end of year</b>	<b>356,169</b>	<b>0</b>	<b>7,197,367</b>





**FIR2014: South Glengarry Tp**

Asmt Code: 0101  
MAH Code: 71616

**Schedule 62  
DEVELOPMENT CHARGES RATES**  
for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)						
Service				Apartments						NON Res.	Industrial	Commercial	Institutional			
	Single Detached	Semi-Detached	Other Multiples	<= 1 Bedroom	>= 2 Bedroom	Other	Other	Other	Other	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Other	Other	Other
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
0	<b>Municipal Wide Charges</b>									<i>If Other, Please Specify &gt;</i>						
9910	<b>TOTAL MUNICIPAL WIDE CHARGES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

2012-V01

**FIR2014: South Glengarry Tp**

Asmt Code: 0101

MAH Code: 71616

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

for the year ended December 31, 2014

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

**RESIDENTIAL CHARGES (\$)**

**NON - RESIDENTIAL CHARGES (\$)**

	RESIDENTIAL CHARGES (\$)									NON - RESIDENTIAL CHARGES (\$)							
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other		NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				< = 1 Bedroom	> = 2 Bedroom						Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre/ Per Hectare / Per Other (Please Specify)			
Service	1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16

2012-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62

### DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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



2012-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62

### DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62

### DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62

### DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62

### DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

2012-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62

### DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2014

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

# FIR2014: South Glengarry Tp

# Schedule 70

Asmt Code: 0101  
MAH Code: 71616

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2014

Financial Assets		1
		\$
<b>0299</b>	<b>Cash and cash equivalents</b> .....	3,941,671
	<b>Accounts receivable</b>	
0410	Canada .....	158,237
0420	Ontario .....	94,215
0430	Upper-tier .....	
0440	Other municipalities .....	
0450	School boards .....	
0490	Other receivables .....	925,320
<b>0499</b>	<b>Subtotal</b>	<b>1,177,772</b>
	<b>Taxes receivable</b>	
0610	Current year's levies .....	1,615,988
0620	Previous year's levies .....	609,149
0630	Prior year's levies .....	1,139,836
0640	Penalties and interest .....	542,741
0690	LESS: Allowance for uncollectables .....	30,000
<b>0699</b>	<b>Subtotal</b>	<b>3,877,714</b>
	<b>Investments *</b>	
0805	Canada .....	
0810	Ontario .....	
0815	Municipal .....	
0820	Government business enterprises .....	
0828	Other <input type="text"/>	
<b>0829</b>	<b>Subtotal</b>	<b>0</b>
	<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 .....	
0868	Other <input type="text"/>	
<b>0845</b>	<b>Subtotal</b>	<b>0</b>
	<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 <input type="text"/>	
<b>0898</b>	<b>Subtotal</b>	<b>0</b>
<b>9930</b>	<b>TOTAL Financial Assets</b>	<b>8,997,157</b>
8010	* Market value of Investments included in Line 0829 .....	

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# FIR2014: South Glengarry Tp

# Schedule 70

Asmt Code: 0101  
MAH Code: 71616

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2014

<b>Liabilities</b>		1
<b>Temporary loans</b>		\$
2010	Operating purposes . . . . .	
Tangible Capital Assets:		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
<b>2099</b>	<b>Subtotal</b>	<b>0</b>
<b>Accounts Payable</b>		
2210	Canada . . . . .	0
2220	Ontario . . . . .	
2230	Upper-tier . . . . .	5,887
2240	Other municipalities . . . . .	
2250	School boards . . . . .	
2260	Interest on debt . . . . .	
2270	Trade accounts payable . . . . .	1,212,055
2290	Other . . . . .	
<b>2299</b>	<b>Subtotal</b>	<b>1,217,942</b>
<b>2301</b>	<b>Estimated Tax Liabilities (PS3510)</b> . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	356,169
2490	Other . . . . .	
<b>2499</b>	<b>Subtotal</b>	<b>356,169</b>
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	198,952
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 . . . . .	
<b>2699</b>	<b>Subtotal</b>	<b>198,952</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	1,248,310
<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 . . . . .	
<b>2899</b>	<b>Subtotal post employment benefits</b>	<b>0</b>
<b>Liability for contaminated sites</b>		
<b>2910</b>	<b>Remediation costs of contaminated sites</b> . . . . .	
<b>9940</b>	<b>TOTAL Liabilities</b>	<b>3,021,373</b>
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>5,975,784</b>
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	47,722,027
6250	Inventories of Supplies . . . . .	51,431
6260	Prepaid Expenses . . . . .	
6299	<b>Total Non-Financial Assets</b>	<b>47,773,458</b>
9970	<b>Total Accumulated Surplus/(Deficit)</b>	<b>53,749,242</b>
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	47,722,027
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	7,197,367
6430	General Surplus/ (Deficit) . . . . .	
6431	Unexpended capital financing . . . . .	
Local boards		
5030	Transit operations . . . . .	
5035	Water operations . . . . .	70,122
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	
5076	Other STREET LIGHTS . . . . .	8,036
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
<b>5098</b>	<b>Total Local Boards</b>	<b>78,158</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	0
6601	Unfunded Employee Benefits . . . . .	
6602	Unfunded Landfill closure costs . . . . .	-1,248,310
<b>6603</b>	<b>Unfunded Remediation costs of contaminated sites</b> . . . . .	
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
<b>6699</b>	<b>Total Other</b>	<b>-1,248,310</b>
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>53,749,242</b>

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# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	4,560,412
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	0
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	19,881,454
0225	PLUS: Current Year Penalties and Interest . . . . .	536,873
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	21,007,605
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	93,420
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	3,877,714

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	18,172,046
0620	Previous year's tax . . . . .	2,127,162
0630	Penalties and interest . . . . .	708,397
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>21,007,605</b>



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# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6	Lower-Tier (Single-Tier) 7	Upper-Tier 8	TOTAL Tax Adjustment 9
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	16,984	8	290	1,008	18,290	25,349	42,014	85,653	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act					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	7,369		7,369	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other CAPPING					0	398		398	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	<b>Tax adjustments before allowances</b>	16,984	8	290	1,008	18,290	33,116	42,014	93,420	

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 319)					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	2,260,275	240,021	774,945	953,856	0	4,229,096			

# FIR2014: South Glengarry Tp

# Schedule 74

Asmt Code: 0101

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2014

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies . . . . .	198,952
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>198,952</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"/>	
<b>0699</b>	<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"/>	
<b>0899</b>	<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"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>198,952</b>

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

1210	Sinking fund debentures . . . . .	198,952
1220	Installment (serial) debentures . . . . .	
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1260	Ontario Clean Water Agency (OCWA) . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>198,952</b>

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

1405	General government . . . . .	
1410	Protection services . . . . .	
Transportation services:		
1415	Roadways . . . . .	
1416	Winter Control . . . . .	
1420	Transit . . . . .	
1421	Parking . . . . .	
1422	Street Lighting . . . . .	
1423	Air Transportation . . . . .	
Environmental services:		
1425	Wastewater system . . . . .	
1430	Storm water system . . . . .	
1435	Waterworks system . . . . .	
1440	Solid Waste collection . . . . .	
1445	Solid Waste disposal . . . . .	
1446	Waste diversion . . . . .	
1450	Health services . . . . .	
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
Recreation and cultural services:		
1465	Parks . . . . .	
1466	Recreation programs . . . . .	
1471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	
1474	Recreation facilities - All Other . . . . .	
1475	Libraries . . . . .	
1476	Museums . . . . .	
1477	Cultural services . . . . .	
1480	Planning and development . . . . .	
1490	Other long term liabilities . . . . .	198,952
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>198,952</b>

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# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
	<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"/>
	Ontario Clean Water Agency	
1820	Sewer . . . . .	<input type="text"/>
1830	Water . . . . .	<input type="text"/>

#### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	<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"/>
<b>2199</b>	<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"/>
<b>2499</b>	<b>TOTAL</b>	<b>0</b>

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# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

  

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

  

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates . . . . .			
3014	Other . . . . .			
3015	Tile Drainage/Shoreline Assistance . . . . .	54,547	14,462	
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>	54,547	14,462	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt . . . . .			
3120	Provincial Grant funding for repayment of long term debt . . . . .			
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)</b>				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			0
3150	Financing leases (not Tangible capital leases) beyond term of Council . . . . .			
3199	<b>TOTAL</b>			0

  

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

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# FIR2014: South Glengarry Tp

# Schedule 74

Asmt Code: 0101

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2014

### 12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2015 . . . . .	39,435	11,937						
3220	Year 2016 . . . . .	34,382	9,571						
3230	Year 2017 . . . . .	32,043	7,508						
3240	Year 2018 . . . . .	23,395	5,586						
3250	Year 2019 . . . . .	20,940	4,182						
3260	Years 2020 to 2024 . . . . .	48,757	6,433						
3270	Years 2025 onwards . . . . .								
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	198,952	45,217	0	0	0	0	0	0

### 13. Other notes

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

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

3601

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

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 75 WATER SERVICE

for the year ended December 31, 2014

### WATER SERVICE

#### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
0205	User Fees . . . . .	723,394
0206	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
0210	Services to Other Municipalities . . . . .	
0215	Ontario Conditional Grants . . . . .	
0220	Ontario Housing Programs . . . . .	
0225	Canada Conditional Grants . . . . .	
0230	Ontario Capital Grants . . . . .	
0235	Canada Capital Grants . . . . .	
0240	Canada Gas Tax Funding . . . . .	
0245	Revenue from Other Municipalities . . . . .	
0250	Investment Income . . . . .	
0260	Deferred revenue earned . . . . .	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Total Revenues</b>	<b>723,394</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		
0410	Salaries, Wages and Employee Benefits . . . . .	137,954
0420	Operating and General Expenditures . . . . .	373,067
0430	Amortization Expense . . . . .	506,618
0440	Interest Expense . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Total Expenses</b>	<b>1,017,639</b>
<b>9910</b>	<b>Net Income</b>	<b>-294,245</b>

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 75 WASTEWATER SERVICE for the year ended December 31, 2014

### WASTEWATER SERVICE

#### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
1005	User Fees . . . . .	286,742
1006	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
1010	Services to Other Municipalities . . . . .	
1015	Ontario Conditional Grants . . . . .	
1020	Ontario Housing Programs . . . . .	
1025	Canada Conditional Grants . . . . .	
1030	Ontario Capital Grants . . . . .	
1035	Canada Capital Grants . . . . .	
1040	Canada Gas Tax Funding . . . . .	
1045	Revenue from Other Municipalities . . . . .	
1050	Investment Income . . . . .	
1060	Deferred revenue earned . . . . .	
1095	Other <input type="text"/> . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Total Revenues</b>	<b>286,742</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		
1210	Salaries, Wages and Employee Benefits . . . . .	137,953
1220	Operating and General Expenditures . . . . .	373,067
1230	Amortization Expense . . . . .	91,098
1240	Interest Expense . . . . .	
1295	Other <input type="text"/> . . . . .	
1296	Other <input type="text"/> . . . . .	
1297	Other <input type="text"/> . . . . .	
1298	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Total Expenses</b>	<b>602,118</b>
<b>9920</b>	<b>Net Income</b>	<b>-315,376</b>

2014-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 75

### TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY

for the year ended December 31, 2014

#### WATER SERVICE

##### SEGMENTED BY ASSET CLASS

	2014 Opening Net Book Value	COST				AMORTIZATION				2014 Closing Net Book Value	Construction in Progress	
		2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance			
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$			9 \$
0210 Land . . . . .	89,807	89,807				89,807	0			0	89,807	
0220 Buildings . . . . .	10,948,532	21,198,092				21,198,092	10,249,560	469,009		10,718,569	10,479,523	
0230 Distribution / Transmission Mains . . . . .	2,189,557	2,730,875				2,730,875	541,318	37,608		578,926	2,151,949	
0240 Equipment . . . . .	0	0				0	0			0	0	
0296 Other <input type="text"/>	0	0				0	0			0	0	
0297 Other <input type="text"/>	0	0				0	0			0	0	
0298 Other <input type="text"/>	0	0				0	0			0	0	
<b>0299 Total Infrastructure Assets</b>	<b>13,227,896</b>	<b>24,018,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,018,774</b>	<b>10,790,878</b>	<b>506,617</b>	<b>0</b>	<b>11,297,495</b>	<b>12,721,279</b>	<b>0</b>

#### WASTEWATER SERVICE

##### SEGMENTED BY ASSET CLASS

	2014 Opening Net Book Value	COST				AMORTIZATION				2014 Closing Net Book Value	Construction in Progress	
		2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance			
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$			9 \$
0410 Land . . . . .	0	0				0	0			0	0	
0420 Buildings . . . . .	0	0				0	0			0	0	
0430 Collection Mains . . . . .	7,081,482	8,809,091				8,809,091	1,727,609	91,099		1,818,708	6,990,383	
0440 Equipment . . . . .	0	0				0	0			0	0	
0496 Other <input type="text"/>	0	0				0	0			0	0	
0497 Other <input type="text"/>	0	0				0	0			0	0	
0498 Other <input type="text"/>	0	0				0	0			0	0	
<b>0499 Total Infrastructure Assets</b>	<b>7,081,482</b>	<b>8,809,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,809,091</b>	<b>1,727,609</b>	<b>91,099</b>	<b>0</b>	<b>1,818,708</b>	<b>6,990,383</b>	<b>0</b>



2014-V01

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2014

#### GOVERNMENT BUSINESS ENTERPRISES

##### STATEMENT OF FINANCIAL POSITION

###### Assets

0210	Current .....	
0220	Capital .....	
0297	Other .....	
0298	Other <input type="text"/> .....	
<b>0299</b>	<b>Total Assets</b>	

Please Specify GBE					Total 20 \$
1 \$	2 \$	3 \$	4 \$	5 \$	
					0
					0
					0
					0
0	0	0	0	0	0

###### Liabilities

0410	Current .....	
0420	Long-term .....	
0497	Other .....	
0498	Other <input type="text"/> .....	
<b>0499</b>	<b>Total Liabilities</b>	

					0
					0
					0
					0
0	0	0	0	0	0

<b>9910</b>	<b>Net Equity</b>	
0610	Municipality's Share	

0	0	0	0	0	0
					0

##### STATEMENT OF OPERATIONS

0810	Revenues .....	
0820	Expenses .....	
<b>9920</b>	<b>Net Income (Loss)</b>	

					0
					0
0	0	0	0	0	0

1010	Municipality's Share	
1020	Dividends paid	

					0
					0

**FIR2014: South Glengarry Tp**

**Schedule 77**

Asmt Code: 0101

**DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD**

MAH Code: 71616

for the year ended December 31, 2014

0210 District Social Services Administration Board

**Consolidated Statement of Financial Position**

**Financial Assets**

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

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

**Liabilities**

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 Net Financial Assets (Net Debt)

0	0	
---	---	--

**Non-Financial Assets**

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 Accumulated Surplus/(Deficit)

0	0	
---	---	--

**Accumulated Surplus Analysis**

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

	0	
	0	
	0	
	0	
	0	
0	0	

# FIR2014: South Glengarry Tp

# Schedule 77

Asmt Code: 0101

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 71616

for the year ended December 31, 2014

1210 District Social Services Administration Board

**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

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

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

**Federal**

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

	0	
	0	
0	0	

**Municipal Contributions**

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

	0	
	0	
0	0	

**Other Revenues**

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

	0	
	0	
	0	
	0	
0	0	

**9930 Total Revenues**

0	0	
---	---	--

**EXPENSES**

**Social Services**

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

**Health Services**

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

**9940 Total Expenses**

0	0	
---	---	--

**9950 Annual Surplus / (Deficit)**

0	0	
---	---	--

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

# Schedule 77

## HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

### Consolidated Statement of Financial Position

#### Financial Assets

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

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

#### Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

#### Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

**9920 Accumulated Surplus/(Deficit)**

0	0	
---	---	--

#### Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	



# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

0210 Entity

### Consolidated Statement of Financial Position

#### Financial Assets

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

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

#### Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

#### Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

#### Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

# FIR2014: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

# Schedule 77

**OTHER CATEGORY**  
for the year ended December 31, 2014

1210 Entity

**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

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

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

**Federal**

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

	0	
	0	
0	0	

**Municipal Contributions**

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

	0	
	0	
0	0	

**Other Revenues**

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

	0	
	0	
	0	
	0	
0	0	

**9930 Total Revenues**

0	0	
---	---	--

**EXPENSES**

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

**9950 Annual Surplus / (Deficit)**

0	0	
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2014-V01

**FIR2014: South Glengarry Tp****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 0101

MAH Code: 71616

for the year ended December 31, 2014

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



2014-V01

**FIR2014: South Glengarry Tp****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 0101

MAH Code: 71616

for the year ended December 31, 2014

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

2014-V01

**FIR2014: South Glengarry Tp** **Schedule 79**  
**Asmt Code: 0101** **COMMUNITY IMPROVEMENT PLANS**  
**MAH Code: 71616** **for the year ended December 31, 2014**

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

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

**Grants**

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

**Loans**

2210	Loans issued in current year (2014) . . . . .
2220	Outstanding Loans as of 2014 . . . . .

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

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

**Long Term Commitments for Grants, Loans or Tax Assistance beyond 2014**

2610	Year: 2015 . . . . .
2620	Year: 2016 . . . . .
2630	Year: 2017 . . . . .
2640	Year: 2018 . . . . .
2650	Year: 2019 . . . . .
2660	Years beyond 2019 . . . . .

# FIR2014: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

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

		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 . . . . .	8.00	1.00	1.00
0210	Fire . . . . .	1.00	0.00	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 . . . . .	14.00	1.00	7.00
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 . . . . .	5.00	1.00	7.00
0250	Libraries . . . . .			
0255	Planning . . . . .	4.00		2.00
0290	Other . . . . .			
0298	<b>Subtotal</b>	<b>32.00</b>	<b>3.00</b>	<b>17.00</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 . . . . .			
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
0398	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0399	<b>TOTAL</b>	<b>32.00</b>	<b>3.00</b>	<b>17.00</b>

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# FIR2014: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

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

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

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

0610 Own sinking funds . . . . .

### 3. Municipal procurement this year

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

Number of Contracts	Value of Contracts
1	2
#	\$
8	1,355,515
4	1,277,378

### 4. Building permit information

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
111	12,534,885
23	9,431,190
134	21,966,075

### 5. Insured value of physical assets

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

1
\$
38,765,575
38,765,575

### 6. Total Dollar Losses due to Structural Fires

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

1
\$

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2014-V01

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

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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

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

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions  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%		

**FIR2014: South Glengarry Tp**

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

**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 2014 based on permits issued. . . . .

1 \$
21,966,075

**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 #
8

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

10
----

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

15
----

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

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
32		32

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

25		25
----	--	----

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

6		6
---	--	---

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

0		0
---	--	---

1322 **Subtotal**

63	0	63
----	---	----

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 . . . . .

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
30	

1352 Number of residential units in new semi-detached houses . . . . .

2	
---	--

1354 Number of residential units in new row houses . . . . .

--	--

1356 Number of residential units in new apartments/condo apartments . . . . .

4	
---	--

1358 **Subtotal**

36	0
----	---

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014. . . . .

Hectares 1 #
60,138



**FIR2014: South Glengarry Tp**

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

<b>11. Transportation Services</b>				
		1		
		#		
1710	Roads : Total Paved Lane Km . . . . .	780		
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .	250		
		Column 1	Column 2	Column 3
		#	#	#
1722	Has the entire municipal road system been rated? . . . . .			Description 4
1725	Indicate the rating system used and the year the rating was conducted . . . . .			LIST
				Y
				McIntosh Perry Engineering
1730	Roads : Total UnPaved Lane Km . . . . .	190		
1740	Winter Control : Total Lane Km maintained in winter . . . . .	780		
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 . . . . .			
		where the condition of primary components is rated as good to very good, requiring only repair	Total Number	
		1	2	
		#	#	
1765	Bridges . . . . .	15	23	
1766	Culverts . . . . .	30	38	
1767	<b>Subtotal</b>	<b>45</b>	<b>61</b>	
		Column 1	Column 2	Column 3
		#	#	#
1768	Have all bridges and culverts in the municipal system been rated? . . . . .			Description 4
1769	Indicate the rating system used and the year the rating was conducted . . . . .			LIST
				Y
				OSIM - 2013
<b>12. Environmental Services</b>				
		1		
		#		
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	2		
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .	36		
1820	#####			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .	2,190		
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins). . . . .			
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .			
1845	Water Treatment : Total Megalitres of Drinking Water Treated. . . . .	273,000		
1850	Water Main Breaks : Number of water main breaks in a year. . . . .	0		
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	33		
1860	Solid Waste Collection : Total tonnes collected from all property classes. . . . .	3,000		
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .	3,000		
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .	696		
<b>13. Recreation Services</b>				
		1		
		#		
1910	Trails : Total kilometres of trails (owned by municipality and third parties). . . . .	52		
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .	3,775		
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .	23		
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>				
		1		
		\$		
2310	Fire Services: Other revenue. . . . .	54,145		
2320	Paved Roads : Other revenue. . . . .			
2330	Solid Waste Disposal : Other revenue. . . . .	90,039		
2340	Waste Diversion : Other Revenue. . . . .			
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	42,091,914		

# FIR2014: South Glengarry Tp

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MAH Code: 71616

## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

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

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

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

#### DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	54,547
0220	Interest (SLC 74 3099 02) . . . . .	14,462
0299	<b>Subtotal</b>	<b>69,009</b>
<b>Ontario Clean Water Agency Provincial Projects</b>		
0410	Water projects - For this Municipality only (SLC 74 2810 03) . . . . .	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03) . . . . .	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03) . . . . .	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03) . . . . .	0
0499	<b>Subtotal</b>	<b>0</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
<b>9910</b>	<b>Total Debt Charges</b>	<b>69,009</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) . . . . .	69,009
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>69,009</b>
<b>9920</b>	<b>Net Debt Charges</b>	<b>0</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	11,613,600
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	14,337
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01) . . . . .	1,189,570
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	8,177
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	395,000
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	0
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-166
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>1,592,581</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
<b>2610</b>	<b>Net Revenues</b>	<b>10,006,682</b>
<b>2620</b>	<b>25% of Net Revenues</b>	<b>2,501,671</b>
<b>9930</b>	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>2,501,671</b>

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =
7.00%		5	10,257,343

2014-V01

# FIR2014: South Glengarry Tp

# Schedule 83

Asmt Code: 0101

## NOTES

MAH Code: 71616

for the year ended December 31, 2014

### 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 :**

0100 **Schedule 75 :**