

# 2015 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: **2015-V01**

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW	(SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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

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

0020	Name . . . . .	Lachlan McDonald
0022	Telephone . . . . .	613-347-1166
0024	Fax . . . . .	613-347-3411
0028	Email <b>(Required)</b> . . . . .	lmcdonald@southglengarry.com
0030	Website address of Municipality . . . . .	www.southglengarry.com
0091	Municipal Auditor . . . . .	Ross Markell
0092	Municipal Audit Firm . . . . .	CKDM 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> . . . . .	mike@southglengarry.com
0094	Date . . . . .	26-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 . . . . . Modified Percentage of Total Expenditures

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households . . . . .	5,332	Municipal
0041 Population . . . . .	13,162	Stats Can
0042 Youth Population . . . . .	3,108	Municipal

2015-V01

# FIR2015: South Glengarry Tp

# Schedule 10

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71616

for the year ended December 31, 2015

### 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) . . . . .	7,544,559
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	142,678
<b>9940</b>	<b>Subtotal</b>	<b>7,687,237</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	968,000
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>968,000</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	350,934
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	0
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	6,221
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) . . . . .	391,000
<b>0899</b>	<b>Subtotal</b>	<b>748,155</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) . . . . .	<b>1,849,868</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	234,771
1430	Rents, concessions and franchises . . . . .	43,618
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
<b>1499</b>	<b>Subtotal</b>	<b>278,389</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 . . . . .	493,277
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>493,277</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	80,889
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	
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 . . . . .	254,183
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>335,072</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>12,359,998</b>

2015-V01

# FIR2015: South Glengarry Tp

# Schedule 10

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71616

for the year ended December 31, 2015

### Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	12,359,998
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	11,627,411
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	732,587
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	53,749,242
2061	Prior period adjustments . . . . .	-5
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	53,749,237
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	54,481,824

### Continuity of Government Business Enterprise Equity

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

### Total of line 0899 includes:

#### Provincial Gas Tax Funding

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

### Total of line 0899 includes:

#### Canada Gas Tax Funding

		1
		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	391,000
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	<b>Canada Gas Tax</b>	391,000

# FIR2015: South Glengarry Tp

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## Schedule 12

### GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2015

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
<b>0299 General government</b>	136,514	6,221		39,258			
<b>Protection services</b>							
0410 Fire	68,515			21,497			
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>	<b>68,515</b>	<b>0</b>	<b>0</b>	<b>21,497</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved	11,241			39,472			
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				173,431			
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>11,241</b>	<b>0</b>	<b>0</b>	<b>212,903</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				355,099			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				620,952			
0832 Water distribution/transmission							
0840 Solid waste collection				13,717			
0850 Solid waste disposal				175,290			
0860 Waste diversion	92,557			252			
0898 Other							
<b>0899 Subtotal</b>	<b>92,557</b>	<b>0</b>	<b>0</b>	<b>1,165,310</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services	23,500			0			
1020 Hospitals							
1030 Ambulance services				0			
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>23,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks				2,333			
1620 Recreation programs				45,257			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				260,607			
1634 Recreation facilities - All Other							
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,197</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				44,663			
1820 Commercial and industrial				10,160			
1830 Residential development							
1840 Agriculture and reforestation	18,607						
1850 Tile drainage/shoreline assistance				47,880			
1898 Other							
<b>1899 Subtotal</b>	<b>18,607</b>	<b>0</b>	<b>0</b>	<b>102,703</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>350,934</b>	<b>6,221</b>	<b>0</b>	<b>1,849,868</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

# Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2015

## General Information

### 1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential . . . . .	N
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ) . . . . .	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 - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2	3	4	5	6	7	8	9	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	5.0%						N	N	N
0330	C Commercial . . . . .	5.0%						N	N	N
0340	I Industrial . . . . .	5.0%						N	N	N

### 3. Graduated Taxation (Tax Bands)

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

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

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

### 5. Rebates for Eligible Charities

	2
	%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .
	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	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential . . . . .	2	20150331	20150529	2	20150829	20151030
1220	M Multi-Residential . . . . .	2	20150331	20150529	2	20150829	20151030
1230	F Farmland . . . . .	2	20150331	20150529	2	20150829	20151030
1240	T Managed Forest . . . . .	2	20150331	20150529	2	20150829	20151030
1250	C Commercial . . . . .	2	20150331	20150529	2	20150829	20151030
1260	I Industrial . . . . .	2	20150331	20150529	2	20150829	20151030
1270	P Pipeline . . . . .	2	20150331	20150529	2	20150829	20151030
1298	Other <input type="text" value="SHOPPING CENTRES"/>	2	20150331	20150529	2	20150829	20151030









2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

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## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	117,231	143,701	59,017	319,949
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	7,601,522	9,223,299	4,194,929	21,019,750
<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			0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	7,601,522	9,223,299	4,194,929	21,019,750

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

#### 1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		8,663,879	63,566	77,116	66,970	207,652

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	South Glengarry Tp													
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	125,000	111,979	0.496074%	0.601800%	0.195000%	1.292874%	555	674	218	1,447
1015	RP	0 Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	88,500	85,875	0.496074%	0.601800%	0.195000%	1.292874%	426	517	167	1,110
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,750,700	1,548,000	0.496074%	0.601800%	0.000000%	1.097874%	7,679	9,316	0	16,995
1210	CF	0 Commercial	PIL: Full Occupied	1.634027	100%	1,983,900	1,921,900	0.810598%	0.983400%	1.430000%	3.223998%	15,579	18,900	27,483	61,962
1218	CP	0 Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	642,000	642,000	0.810598%	0.983400%	0.000000%	1.793998%	5,204	6,313	0	11,517
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.634027	100%	1,186,300	1,166,600	0.810598%	0.983400%	0.000000%	1.793998%	9,456	11,472	0	20,928
1260	CW	0 Commercial	PIL: Excess Land, 'General' Only	1.634027	70%	306,000	303,875	0.567419%	0.688400%	0.000000%	1.255819%	1,724	2,092	0	3,816
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.634027	70%	140,100	136,900	0.567419%	0.688400%	0.000000%	1.255819%	777	942	0	1,719
4415	XP	0 Commercial, NConstr.	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	2,718,000	2,705,750	0.810598%	0.983400%	1.430000%	3.223998%	21,933	26,608	38,692	87,233
4420	XQ	0 Commercial, NConstr.	PIL: Excess Land, Taxable Tenant of Province	1.634027	70%	41,000	41,000	0.567419%	0.688400%	1.001000%	2.256819%	233	282	410	925
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
9201			Subtotal			8,981,500	8,663,879					63,566	77,116	66,970	207,652

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

9499

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

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

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

6001

1010

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

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>		12	13	14	15
		\$	\$	\$	\$
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>	63,566	77,116	66,970	207,652
<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" value="Street lights"/>				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 . . . . .	14,661	17,787	48,596	81,044
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	30,435	36,923	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 . . . . .	190	230	75	495
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	45,286	54,940	163,132	263,358
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	108,852	132,056	230,102	471,010

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

1. Municipal and School Board Taxation					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
9100 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	36.988%	7.379%	22.725%	32.908%	0.000%					
Property Class Group	Taxable Asmt. (CVA) 16	Taxable Asmt. (Wtd & Disc CVA) 2	Phase-In Taxable Asmt. (CVA) 18	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17	TOTAL Taxes 3	Municipal Taxes		Education Taxes			Distribution of Education Taxes in column 6 by School Board				
	\$	\$	\$	\$	\$	LT / ST 4	UT 5	6	7	8	9	10	11		
						\$	\$	\$	\$	\$	\$	\$	\$	\$	
0010 Residential	1,276,966,345	1,276,966,345	1,229,014,093	1,229,014,093	15,889,604	6,096,819	7,396,207	2,396,578	886,446	176,844	544,622	788,666			
0050 Multi-residential	2,174,000	3,891,121	1,966,500	3,519,728	42,476	17,460	21,181	3,835	1,418	283	872	1,262			
0110 Farmland	377,278,083	94,319,521	341,239,263	85,309,816	1,103,117	423,198	513,565	166,354	61,531	12,275	37,804	54,744			
0140 Managed Forests	2,097,300	524,325	1,907,352	476,838	6,166	2,365	2,871	930	344	69	211	306			
<b>9110 Subtotal</b>	<b>1,658,515,728</b>	<b>1,375,701,312</b>	<b>1,574,127,208</b>	<b>1,318,320,475</b>	<b>17,041,363</b>	<b>6,539,842</b>	<b>7,933,824</b>	<b>2,567,697</b>	<b>949,739</b>	<b>189,471</b>	<b>583,509</b>	<b>844,978</b>	<b>0</b>		
0210 Commercial	54,102,264	86,411,874	52,245,052	83,466,687	1,646,829	414,056	502,324	730,449	270,178	53,900	165,995	240,376		0	
0215 Commercial New Construction	10,941,290	17,402,435	10,616,873	16,886,628	308,378	83,770	101,629	122,979	45,487	9,075	27,947	40,470		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	240,238	392,555	7,745	1,947	2,363	3,435	1,271	253	781	1,130		0	
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0		0	
<b>9120 Subtotal</b>	<b>65,308,554</b>	<b>104,247,326</b>	<b>63,102,163</b>	<b>100,745,871</b>	<b>1,962,952</b>	<b>499,773</b>	<b>606,316</b>	<b>856,863</b>	<b>316,936</b>	<b>63,228</b>	<b>194,722</b>	<b>281,976</b>	<b>0</b>		
0510 Industrial	8,388,861	17,064,248	8,092,412	16,462,255	302,803	81,666	99,072	122,065	45,149	9,007	27,739	40,169		0	
0515 Industrial New Construction	1,200,210	2,406,003	1,153,548	2,311,500	38,708	11,467	13,911	13,330	4,931	984	3,029	4,387		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>9,589,071</b>	<b>19,470,250</b>	<b>9,245,960</b>	<b>18,773,755</b>	<b>341,511</b>	<b>93,133</b>	<b>112,983</b>	<b>135,395</b>	<b>50,080</b>	<b>9,991</b>	<b>30,769</b>	<b>44,556</b>	<b>0</b>		
0710 Pipelines	52,693,000	72,076,963	51,807,016	70,865,056	1,353,975	351,543	426,475	575,957	213,035	42,500	130,886	189,536		0	
0810 Other Property Classes	0	0	0	0	0	0	0	0							
<b>9160 Adj. for shared PIL properties</b>					0	0	0	0							
<b>9170 Supplementary Taxes</b>					319,949	117,231	143,701	59,017	41,206	2,579	6,769	8,463			
<b>9180 Total Levied by Rate</b>					21,019,750	7,601,522	9,223,299	4,194,929	1,570,996	307,769	946,655	1,369,509		0	
<b>9190 Amts Added to Tax Bill</b>					0	0	0	0							
<b>9192 Other Taxation Amounts</b>					0	0	0	0							
<b>9199 TOTAL before Adj.</b>	<b>1,786,106,353</b>	<b>1,571,495,851</b>	<b>1,698,282,347</b>	<b>1,508,705,156</b>	<b>21,019,750</b>	<b>7,601,522</b>	<b>9,223,299</b>	<b>4,194,929</b>	<b>1,570,996</b>	<b>307,769</b>	<b>946,655</b>	<b>1,369,509</b>	<b>0</b>		

2. Payments-In-Lieu of Taxation					Total PILS Levied	Municipal PILS		Education PILS
Property Class Group	PIL Asmt. (CVA) 16	PIL Asmt. (Wtd & Disc CVA) 2	Phase-In PIL Asmt. (CVA) 18	Phase-In PIL Asmt. (Wtd & Disc. CVA) 17	3	LT / ST 4	UT 5	6
	\$	\$	\$	\$	\$	\$	\$	\$
1010 Residential	1,964,200	1,964,200	1,745,854	1,745,854	19,552	8,660	10,507	385
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>1,964,200</b>	<b>1,964,200</b>	<b>1,745,854</b>	<b>1,745,854</b>	<b>19,552</b>	<b>8,660</b>	<b>10,507</b>	<b>385</b>
1210 Commercial	4,258,300	6,739,495	4,171,275	6,599,904	99,942	32,740	39,719	27,483
1215 Commercial New Construction	2,759,000	4,488,182	2,746,750	4,468,165	88,158	22,166	26,890	39,102
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 Construc	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>7,017,300</b>	<b>11,227,677</b>	<b>6,918,025</b>	<b>11,068,070</b>	<b>188,100</b>	<b>54,906</b>	<b>66,609</b>	<b>66,585</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
<b>9270 Supplementary PILS</b>					0	0	0	0
<b>9280 Total Levied by Rate</b>					207,652	63,566	77,116	66,970
<b>9290 Amts Added to PILs</b>					0	0	0	0
<b>9292 Other PIL Amounts</b>					263,358	45,286	54,940	163,132
<b>9299 TOTAL before Adj.</b>	<b>8,981,500</b>	<b>13,191,877</b>	<b>8,663,879</b>	<b>12,813,924</b>	<b>471,010</b>	<b>108,852</b>	<b>132,056</b>	<b>230,102</b>

Part 3 contains Distribution of PILS by School Boards

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

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

Source of PILS	PILS Levied			TOTAL PILS Levied 2 \$	Adjustment to PILS Levied 6 \$	TOTAL PIL Entitlement 7 \$	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 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5010 Canada	2,369	2,874	2,722	7,965		7,965	5,091	2,874						
5020 Canada Enterprises	1,123	1,362	1,981	4,466		4,466	3,104	1,362						
<b>Ontario</b>														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	56,389	69,161	60,915	186,465	-33,060	153,405	84,198	69,207						
5230 Inst. Payments - Heads and Beds	0	0	0	0		0								
5232 Railway Rights-of-way	14,661	17,787	48,596	81,044		81,044	14,661	17,787	48,596	17,975	3,586	11,043	15,992	
5234 Utility Corridors/Transmission	0	0	0	0		0	0	0						
5236 Hydro-Electric Power Dams	190	230	75	495		495	265	230						
5240 Other <input type="text" value="Hydor one"/>	1,078	1,307	1,352	3,737		3,737	2,317	1,307	113	42	8	26	37	
<b>Ontario Enterprises</b>														
5410 Ontario Mortgage and Housing Corporati				0		0								
5430 Liquor Control Board of Ont.	1,988	2,412	0	4,400		4,400	1,988	2,412						
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	30,435	36,923	114,461	181,819		181,819	30,435	36,923	114,461	42,337	8,446	26,011	37,667	
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other <input type="text" value="Parks"/>	619			619		619	619							
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>108,852</b>	<b>132,056</b>	<b>230,102</b>	<b>471,010</b>	<b>-33,060</b>	<b>437,950</b>	<b>142,678</b>	<b>132,102</b>	<b>163,170</b>	<b>60,354</b>	<b>12,040</b>	<b>37,080</b>	<b>53,696</b>	<b>0</b>







# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 40

### CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
<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	215,518		32,550		23,620			271,688			271,688
1620	Recreation programs	38,219		29,532					67,751			67,751
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	270,808		588,404			83,135	122,591	1,064,938			1,064,938
1634	Rec. Fac. - All Other								0			0
1640	Libraries								0			0
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
<b>1699</b>	<b>Subtotal</b>	524,545	0	650,486	0	23,620	83,135	122,591	1,404,377	0	0	1,404,377
<b>Planning and development</b>												
1810	Planning and zoning	93,904		16,829		4,146			114,879			114,879
1820	Commercial and Industrial	76,038		35,132					111,170			111,170
1830	Residential development								0			0
1840	Agriculture and reforestation	26,989		158					27,147			27,147
1850	Tile drainage/shoreline assistance		11,937						11,937			11,937
1898	Other								0			0
<b>1899</b>	<b>Subtotal</b>	196,931	11,937	52,119	0	4,146	0	0	265,133	0	0	265,133
1910	Other								0			0
<b>9910</b>	<b>TOTAL</b>	3,403,573	11,937	4,279,555	1,168,164	188,896	282,140	2,293,146	11,627,411	0	0	11,627,411

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2015

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	2,734,663
5020	Employee benefits . . . . .	668,910
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	3,403,573
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	3,403,573
<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"/> . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2015 Opening Net Book Value	COST				2015 Closing Cost Balance	AMORTIZATION				2015 Closing Net Book Value
		2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2015 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410 Public Housing . . . . .	0	0				0	0			0	0
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 . . . . .	345,023	524,429	4,503			528,932	179,406	12,607		192,013	336,919
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 . . . . .	2,301,902	4,201,003				4,201,003	1,899,101	109,984		2,009,085	2,191,918
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>2,646,925</b>	<b>4,725,432</b>	<b>4,503</b>	<b>0</b>	<b>0</b>	<b>4,729,935</b>	<b>2,078,507</b>	<b>122,591</b>	<b>0</b>	<b>2,201,098</b>	<b>2,528,837</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>47,605,989</b>	<b>95,405,524</b>	<b>2,413,798</b>	<b>18,643</b>	<b>0</b>	<b>97,800,679</b>	<b>47,799,535</b>	<b>2,293,146</b>	<b>18,643</b>	<b>50,074,038</b>	<b>47,726,641</b>

# FIR2015: South Glengarry Tp

# Schedule 51

Asmt Code: 0101

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 71616

for the year ended December 31, 2015

### SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	1,613,413	1,614,927
2010	Land Improvements . . . . .	0	
2020	Buildings . . . . .	4,654,480	4,792,304
2030	Machinery & Equipment . . . . .	673,181	907,361
2040	Vehicles . . . . .	1,189,798	1,248,544
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	<b>8,130,872</b>	<b>8,563,136</b>
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	10,479,524	10,025,302
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	28,995,593	29,138,203
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	<b>39,475,117</b>	<b>39,163,505</b>
9920	<b>Total Tangible Capital Assets</b>	<b>47,605,989</b>	<b>47,726,641</b>
2405	<b>Construction-in-progress</b>	<b>116,038</b>	<b>1,085,944</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>47,722,027</b>	<b>48,812,585</b>

2015-V01

# FIR2015: 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, 2015

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	14,106		14,106	0
	<b>Protection services</b>	16,434	886,692		903,126
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	<b>16,434</b>	<b>886,692</b>	<b>0</b>	<b>903,126</b>
	<b>Transportation services</b>	83,983	145,312	50,021	179,274
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	83,983	145,312	50,021	179,274
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	<b>83,983</b>	<b>145,312</b>	<b>50,021</b>	<b>179,274</b>
	<b>Environmental services</b>	1,515		1,515	0
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	1,515		1,515	0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	<b>1,515</b>	<b>0</b>	<b>1,515</b>	<b>0</b>
	<b>Health services</b>	3,544			3,544
1010	Public health services	0	3,544		3,544
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>3,544</b>	<b>0</b>	<b>3,544</b>
	<b>Social and family services</b>	0			0
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social Housing</b>	0			0
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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>	0			0
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Planning and development</b>	0			0
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>116,038</b>	<b>1,035,548</b>	<b>65,642</b>	<b>1,085,944</b>

# FIR2015: 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, 2015

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	732,587
1020	Acquisition of tangible capital assets . . . . .	-3,449,347
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	2,293,146
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	<b>Change in construction-in-progress . . . . .</b>	<b>65,642</b>
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	
1050	Proceeds on sale of tangible capital assets . . . . .	
1060	Write-downs of tangible capital assets . . . . .	0
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	<b>Subtotal</b>	<b>-1,090,559</b>
1210	Change in supplies inventories . . . . .	-19,489
1220	Change in prepaid expenses . . . . .	
1230	Other <input type="text" value="Rounding"/>	-3
1299	<b>Subtotal</b>	<b>-19,492</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-377,464
1420	Net financial assets (net debt), beginning of year . . . . .	5,975,784
9910	Net financial assets (net debt), end of year . . . . .	5,598,320

### SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	<b>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 . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	<b>Subtotal</b>	<b>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) . . . . .	391,000
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
0502	<b>Subtotal</b>	<b>391,000</b>
0499	<b>Subtotal</b>	<b>391,000</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
9920	<b>Total Capital Financing</b>	<b>391,000</b>
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	-2,992,705



**FIR2015: South Glengarry Tp**

**Schedule 54**

Asmt Code: 0101

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

MAH Code: 71616

for the year ended December 31, 2015

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

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

		2015 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises. . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<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 . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	3,941,671
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>3,941,671</b>

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

**FIR2015: South Glengarry Tp**

**Schedule 54**

Asmt Code: 0101

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

MAH Code: 71616

for the year ended December 31, 2015

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

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

		2015 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	732,587
2020	Non-cash items including amortization . . . . .	2,293,141
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	-127,169
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	-17,248
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>2,881,311</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	-3,449,347
0630	Change in construction-in-progress . . . . .	65,642
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-3,383,705</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 . . . . .	25,600
1020	Principal long term debt repayment . . . . .	-39,430
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>-13,830</b>
1210	Increase in cash and cash equivalents . . . . .	-516,224
1220	Cash and cash equivalents, beginning of year . . . . .	3,941,671
<b>9920</b>	<b>Cash and cash equivalents, end of year</b>	<b>3,425,447</b>

		2015 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	3,425,447
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>3,425,447</b>

		1 \$
<b>Cash:</b>		
1501	<b>Unrestricted</b> . . . . .	<b>3,086,528</b>
1502	<b>Restricted</b> . . . . .	<b>338,919</b>
1503	<b>Unallocated</b> . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>3,425,447</b>

2015-V01

# FIR2015: South Glengarry Tp

# Schedule 60

Asmt Code: 0101

## CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 71616

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b> . . . . .	356,169	0	7,197,367
0310 Allocation of Surplus . . . . .		0	1,552,291
0315 Allocation of Surplus : for operating . . . . .			1,552,291
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 . . . . .			
0830 Recreational land (the Planning Act) . . . . .	3,386		
0841 Investment Income . . . . .			
0860 Gasoline Tax - Province . . . . .			
0861 <b>Building Code Act, 1992 (Section 1.9.1.1 (d))</b> . . . . .			
0862 Gasoline Tax - Federal . . . . .	381,993		
0864 Building Canada Fund (BCF) . . . . .			
0870 Inter - Reserve Fund / Reserves Transfer . . . . .			
0895 Other <input type="text"/>			
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>385,379</b>	<b>0</b>	<b>1,552,291</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset . . . . .			
1015 For current operations . . . . .	11,628		1,915,134
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) . . . . .	391,000		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0		
1070 Inter - Reserve Fund / Reserves Transfer . . . . .			
0910 Less: Utilization (deferred revenue recognized). . . . .	402,628	0	1,915,134
<b>2099 Balance, end of year</b> . . . . .	<b>338,920</b>	<b>0</b>	<b>6,834,524</b>





# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

Sq. Foot / Sq. Metre / Per Hectare / Per Other

(Please specify)

### RESIDENTIAL CHARGES (\$)

### NON - RESIDENTIAL CHARGES (\$)

Service	RESIDENTIAL CHARGES (\$)								
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other
	1	2	3	<= 1 Bedroom	>= 2 Bedroom	6	7	8	9
0 Municipal Wide Charges	If Other, Please Specify >								
9910 TOTAL MUNICIPAL WIDE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON Res.	Industrial	Commercial	Institutional	NON - RESIDENTIAL CHARGES (\$)		
				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 Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify)	14	15	16
10	11	12	13			
If Other, Please Specify >						
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

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62

### DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2015

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

#### RESIDENTIAL CHARGES (\$)

Service	1	2	3	Apartments		6	7	8	9
				<=	>=				
				1 Bedroom	2 Bedroom				
				<i>If Other, Please Specify &gt;</i>					
110 Administration Studies									
9910	<b>TOTAL FOR</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

2015-V01

# FIR2015: South Glengarry Tp

# Schedule 70

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71616

for the year ended December 31, 2015

Financial Assets		1
		\$
<b>0299</b>	<b>Cash and cash equivalents</b> .....	3,425,447
	<b>Accounts receivable</b>	
0410	Canada .....	330,706
0420	Ontario .....	191,092
0430	Upper-tier .....	
0440	Other municipalities .....	
0450	School boards .....	
0490	Other receivables .....	901,093
<b>0499</b>	<b>Subtotal</b>	<b>1,422,891</b>
	<b>Taxes receivable</b>	
0610	Current year's levies .....	1,564,979
0620	Previous year's levies .....	660,514
0630	Prior year's levies .....	1,130,132
0640	Penalties and interest .....	546,784
0690	LESS: Allowance for uncollectables .....	
<b>0699</b>	<b>Subtotal</b>	<b>3,902,409</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>8,750,747</b>
8010	* Market value of Investments included in Line 0829 .....	<input type="text"/>



**FIR2015: South Glengarry Tp** **Schedule 70**  
**Asmt Code: 0101** **CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**MAH Code: 71616** **for the year ended December 31, 2015**

Liabilities		1
<b>Temporary loans</b>		<b>\$</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	
2220	Ontario	
2230	Upper-tier	4,509
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,345,571
2290	Other	
<b>2299</b>	<b>Subtotal</b>	<b>1,350,080</b>
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	338,920
2490	Other	
<b>2499</b>	<b>Subtotal</b>	<b>338,920</b>
<b>Long term liabilities</b>		
2610	Debt issued	185,117
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>185,117</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	1,278,310
<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>		
2910	Remediation costs of contaminated sites	
<b>9940</b>	<b>TOTAL Liabilities</b>	<b>3,152,427</b>
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>5,598,320</b>

<b>Non-Financial Assets</b>		<b>1</b>
		<b>\$</b>
6210	Tangible Capital Assets (SLC 51 9921 11)	48,812,585
6250	Inventories of Supplies	70,919
6260	Prepaid Expenses	
6299	<b>Total Non-Financial Assets</b>	<b>48,883,504</b>
9970	<b>Total Accumulated Surplus/(Deficit)</b>	<b>54,481,824</b>
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		<b>1</b>
		<b>\$</b>
6410	Equity in Tangible Capital Assets	48,812,585
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	6,834,524
6430	General Surplus/ (Deficit)	0
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	90,325
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	22,700
5077	Other	
5078	Other	
5079	Other	
<b>5098</b>	<b>Total Local Boards</b>	<b>113,025</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	-1,278,310
6610	Other	
6620	Other	
6630	Other	
6640	Other	
<b>6699</b>	<b>Total Other</b>	<b>-1,278,310</b>
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>54,481,824</b>

2015-V01

# FIR2015: 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, 2015

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	3,877,714
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	21,019,750
0225	PLUS: Current Year Penalties and Interest . . . . .	493,277
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	21,412,851
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	75,481
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	3,902,409

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	19,349,289
0620	Previous year's tax . . . . .	1,574,327
0630	Penalties and interest . . . . .	489,235
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>21,412,851</b>

# FIR2015: 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, 2015

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	15,301	-55	498	2,774				73,084	
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	2,397		2,397	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
<b>2899</b>	<b>Tax adjustments before allowances</b>	15,301	-55	498	2,774	0	18,518	56,963	75,481	

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 <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
<b>4999</b>	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	1,616,049	319,864	983,237	1,420,431	0	4,339,581			

# FIR2015: South Glengarry Tp

# Schedule 74

Asmt Code: 0101

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2015

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies . . . . .	185,117
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>185,117</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>185,117</b>

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

1210	Sinking fund debentures . . . . .	185,117
1220	Installment (serial) debentures . . . . .	
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
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>185,117</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 . . . . .	185,117
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>185,117</b>

2015-V01

# FIR2015: South Glengarry Tp

# Schedule 74

Asmt Code: 0101

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2015

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

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

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

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

### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
<b>Balance of own sinking funds at year end</b>		
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<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>

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4 Y or N	1 Y or N	2 \$	3 Years
2610	Pending or threatened litigation . . . . .				
2620	Retroactive wage settlements . . . . .				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .				
2640	Outstanding loans guaranteed . . . . .				
2698	Other <input type="text"/> . . . . .				
2699	<b>TOTAL</b>			0	

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates . . . . .			
3014	Other . . . . .			
3015	Tile Drainage/Shoreline Assistance . . . . .	39,430	11,937	
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>	39,430	11,937	
<b>Line 3099 includes:</b>				
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)</b>				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			0

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

# FIR2015: South Glengarry Tp

# Schedule 74

Asmt Code: 0101

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2015

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

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2016 . . . . .	36,325	11,107						
3220	Year 2017 . . . . .	34,102	8,928						
3230	Year 2018 . . . . .	25,577	6,881						
3240	Year 2019 . . . . .	23,253	5,347						
3250	Year 2020 . . . . .	21,931	3,952						
3260	Years 2021 to 2025 . . . . .	43,929	6,248						
3270	Years 2026 onwards . . . . .								
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	185,117	42,463	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.

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

#### GOVERNMENT BUSINESS ENTERPRISES

##### STATEMENT OF FINANCIAL POSITION

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





2015-001

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	9.00	0.00	0.00
0210	Fire . . . . .	1.00	0.00	125.00
0211	Uniform . . . . .	1.00	0.00	0.00
0212	Civilian . . . . .	0.00	0.00	125.00
0215	Police . . . . .	0.00	0.00	0.00
0216	Uniform . . . . .	0.00	0.00	0.00
0217	Civilian . . . . .	0.00	0.00	0.00
0260	Court Security . . . . .	0.00	0.00	0.00
0261	Uniform . . . . .	0.00	0.00	0.00
0262	Civilian . . . . .	0.00	0.00	0.00
0263	Prisoner Transportation . . . . .	0.00	0.00	0.00
0264	Uniform . . . . .	0.00	0.00	0.00
0265	Civilian . . . . .	0.00	0.00	0.00
0220	Transit . . . . .	0.00	0.00	0.00
0225	Public Works . . . . .	12.00	0.00	2.00
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .	0.00	0.00	0.00
0229	Civilian . . . . .	0.00	0.00	0.00
0230	Health Services . . . . .	0.00	0.00	0.00
0235	Homes for the Aged . . . . .	0.00	0.00	0.00
0240	Other Social Services . . . . .	0.00	0.00	0.00
0245	Parks and Recreation . . . . .	6.00	0.00	1.00
0250	Libraries . . . . .	0.00	0.00	0.00
0255	Planning . . . . .	1.00	0.00	0.00
0290	Other . . . . .	4.00	0.00	0.00
0298	<b>Subtotal</b>	<b>33.00</b>	<b>0.00</b>	<b>128.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	55%	0%	2%
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .	0.00	0.00	0.00
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .	0.00	0.00	0.00
0312	Civilian . . . . .	0.00	0.00	0.00
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .	0.00	0.00	0.00
0317	Civilian . . . . .	0.00	0.00	0.00
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .	0.00	0.00	0.00
0362	Civilian . . . . .	0.00	0.00	0.00
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .	0.00	0.00	0.00
0365	Civilian . . . . .	0.00	0.00	0.00
0320	Transit . . . . .	0.00	0.00	0.00
0325	Public Works . . . . .	0.00	0.00	0.00
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .	0.00	0.00	0.00
0329	Civilian . . . . .	0.00	0.00	0.00
0330	Health Services . . . . .	0.00	0.00	0.00
0335	Homes for the Aged . . . . .	0.00	0.00	0.00
0340	Other Social Services . . . . .	0.00	0.00	0.00
0345	Parks and Recreation . . . . .	0.00	0.00	0.00
0350	Libraries . . . . .	0.00	0.00	0.00
0355	Planning . . . . .	0.00	0.00	0.00
0390	Other . . . . .	0.00	0.00	0.00
0398	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0399	<b>TOTAL</b>	<b>33.00</b>	<b>0.00</b>	<b>128.00</b>

2015-001

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

		Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
<b>2. Selected investments of own sinking funds as at Dec. 31</b>					
0610	Own sinking funds . . . . .				
<b>3. Municipal procurement this year</b>					
		Number of Contracts		Value of Contracts	
		1 #		2 \$	
1010	Total construction contracts awarded . . . . .				
1020	Construction contracts awarded at \$100,000 or greater . . . . .				
<b>4. Building permit information</b>					
		Number of Building Permits		Total Value of Building Permits	
		1 #		2 \$	
1210	Residential properties . . . . .				
1220	Multi-Residential properties . . . . .				
1230	All other property classes . . . . .				
1299	<b>Subtotal</b>	0	0		
<b>5. Insured value of physical assets</b>					
		1 \$			
1410	Buildings . . . . .				
1420	Machinery and equipment . . . . .				
1430	Vehicles . . . . .				
1497	Other <input type="text"/> . . . . .				
1498	Other <input type="text"/> . . . . .				
1499	<b>Subtotal</b>	0			
<b>6. Total Dollar Losses due to Structural Fires</b>					
		1 \$			
1510	Losses due to structural fires, averaged over 3 yrs (2013 - 2015) . . . . .				

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

### 7. Alternate service delivery arrangements

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

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

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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

1300 What method does your municipality use to determine total construction value? . . . . .

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Hanscomb Yardsticks for Costing

**Total Value of Construction Activity**

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

1 \$
17,171,634

**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

12
----

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

15
----

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

22
----

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 #
76	52	128

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

2	8	10
---	---	----

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

1	1	2
---	---	---

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

0	1	1
---	---	---

1322 **Subtotal**

79	62	141
----	----	-----

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

**10. Planning and Development**

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

1350 Number of residential units in new detached houses . . . . .

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

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

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

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
7	16
4	4
0	0
1	1
12	21

**Land Designated for Agricultural Purposes**

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

Hectares 1 #
34,404

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

11. Transportation Services	
1710	Roads : Total Paved Lane Km . . . . .
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .
1722	Has the entire municipal road system been rated? . . . . .
1725	Indicate the rating system used and the year the rating was conducted . . . . .
1730	Roads : Total UnPaved Lane Km . . . . .
1740	Winter Control : Total Lane Km maintained in winter . . . . .
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 . . . . .
Rating Of Bridges And Culverts	
1765	Bridges . . . . .
1766	Culverts . . . . .
1767	<b>Subtotal</b>
1768	Have all bridges and culverts in the municipal system been rated? . . . . .
1769	Indicate the rating system used and the year the rating was conducted. . . . .
12. Environmental Services	
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .
1820	#####
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .
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. . . . .
1850	Water Main Breaks : Number of water main breaks in a year. . . . .
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .
1860	Solid Waste Collection : Total tonnes collected from all property classes. . . . .
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .
13. Recreation Services	
1910	Trails : Total kilometres of trails (owned by municipality and third parties). . . . .
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .
14. Other Revenue (Used for the calculation of Operating Cost)	
2310	Fire Services: Other revenue. . . . .
2320	Paved Roads : Other revenue. . . . .
2330	Solid Waste Disposal : Other revenue. . . . .
2340	Waste Diversion : Other Revenue. . . . .
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .

1
#
394

242
-----

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			2016 - Inventory for Roads, February 1991

372
-----

372
-----

0
---

0
---

--

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
18	23
24	26
42	49

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			2015 - OSIM

1
---

#
---

0
---

36
----

550,590
---------

0.000
-------

0
---

0
---

332,607
---------

0
---

33
----

3,600
-------

3,600
-------

764
-----

1
---

#
---

52
----

3,775
-------

78
----

1
---

\$
----

--

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--

46,696,320
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2015-V01

# FIR2015: South Glengarry Tp

# Schedule 80

Asmt Code: 0101

## STATISTICAL INFORMATION

MAH Code: 71616

for the year ended December 31, 2015

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munc. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
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0823						
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0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

# FIR2015: South Glengarry Tp

# Schedule 80

Asmt Code: 0101

## STATISTICAL INFORMATION

MAH Code: 71616

for the year ended December 31, 2015

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

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		



2015-V01

# FIR2015: South Glengarry Tp

# Schedule 81

Asmt Code: 0101

## ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 71616

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

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

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

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	39,430
0220	Interest (SLC 74 3099 02) . . . . .	11,937
0299	<b>Subtotal</b>	<b>51,367</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>51,367</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) . . . . .	51,367
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>51,367</b>
9920	<b>Net Debt Charges</b>	<b>0</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	12,359,998
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	47,880
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,318,934
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	6,221
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	391,000
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) . . . . .	0
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>1,716,155</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>10,595,963</b>
2620	<b>25% of Net Revenues</b>	<b>2,648,991</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>2,648,991</b>

For Illustration Purposes Only

Annual Interest Rate		Term			
7.00%	@	5	years =		10,861,385

2015-V01

# FIR2015: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 83

### NOTES

for the year ended December 31, 2015

#### NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**