

2016 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: **2016-V1.03**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	Lachlan McDonald
0022	Telephone	613-347-1166
0024	Fax	613-347-3411
0028	Email (Required)	lmcdonald@southglengarry.com
0030	Website address of Municipality	www.southglengarry.com
0091	Municipal Auditor	Ian Murphy
0092	Municipal Audit Firm	CKDM LLP
0095	Municipal Auditor's Email (Required)	imurphy@ckdm.ca
0090	Municipal Treasurer	Lachlan McDonald
0093	Municipal Treasurer's Email (Required)	lmcdonald@southglengarry.com
0094	Date	9/28/2017

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	
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	5,332 Municipal
0041	Population	13,162 Stats Can
0042	Youth Population	3,108 Municipal

FIR2016: South Glengarry Tp

Schedule 10

Asmt Code: 0101
MAH Code: 71616

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	8,075,714
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	145,135
9940	Subtotal	8,220,849
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	974,900
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	974,900
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	258,615
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
0820	Canada conditional grants (SLC 12 9910 02)	110,461
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
0899	Subtotal	760,076
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	0
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,997,126
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	228,685
1430	Rents, concessions and franchises	58,445
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	287,130
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	469,489
1698	Other	
1699	Subtotal	469,489
	Other revenue	
1805	Investment income	50,878
1806	Interest earned on reserves and reserve funds	4,864
1811	Gain/Loss on sale of land & capital assets	236,135
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	12,959
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	304,836
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	13,014,406

2016-V1.03

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2016

FIR2016: South Glengarry Tp

Schedule 10

Asmt Code: 0101
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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	13,014,406
2020	LESS: Total Expenses (SLC 40 9910 11)	12,874,578
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	139,828
2060	Accumulated surplus/(deficit) at the beginning of year	54,481,824
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	54,481,824
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	54,621,652

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

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

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	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	Canada Gas Tax	391,000

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Schedule 12

GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2016

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	85,123	110,461		25,579			
Protection services							
0410 Fire	39,377			101,362			
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							
0499 Subtotal	39,377	0	0	101,362	0	0	0
Transportation services							
0611 Roads - Paved	10,099			20,814			
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				218,420			
0660 Air transportation							
0698 Other							
0699 Subtotal	10,099	0	0	239,234	0	0	0
Environmental services							
0811 Wastewater collection/conveyance				347,774			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				804,373			
0832 Water distribution/transmission							
0840 Solid waste collection				13,717			
0850 Solid waste disposal				78,547			
0860 Waste diversion	106,498			203			
0898 Other							
0899 Subtotal	106,498	0	0	1,244,614	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				3,188			
1620 Recreation programs				45,442			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				228,828			
1634 Recreation facilities - All Other							
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	0	0	0	277,458	0	0	0
Planning and development							
1810 Planning and zoning				49,695			
1820 Commercial and industrial				9,150			
1830 Residential development							
1840 Agriculture and reforestation	17,518						
1850 Tile drainage/shoreline assistance				50,034			
1898 Other							
1899 Subtotal	17,518	0	0	108,879	0	0	0
1910 Other							
9910 TOTAL	258,615	110,461	0	1,997,126	0	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2016

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	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	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	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	20160331	20160529	2	20160829	20161030
1220	M Multi-Residential	2	20160331	20160529	2	20160829	20161030
1230	F Farmland	2	20160331	20160529	2	20160829	20161030
1240	T Managed Forest	2	20160331	20160529	2	20160829	20161030
1250	C Commercial	2	20160331	20160529	2	20160829	20161030
1260	I Industrial	2	20160331	20160529	2	20160829	20161030
1270	P Pipeline	2	21060331	20160529	2	20160829	20161030
1298	Other <input type="text" value="SHOPPING CENTERS"/>	2	20160331	20160529	2	20160829	20161030

FIR2016: South Glengarry Tp

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,811,795,473	8,070,137	9,340,024	4,227,485	21,637,646

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
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														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,296,753,890	1,296,753,890	0.506164%	0.585800%	0.188000%	1.279964%	6,563,701	7,596,384	2,437,897	16,597,982
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	64,000	64,000	0.506164%	0.585800%	0.188000%	1.279964%	324	375	120	819
0027	RD	0	Residential	Education Only	1.000000	100%	129,690	129,690	0.000000%	0.000000%	0.188000%	0.188000%	0	0	244	244
0050	MT	0	Multi-Residential	Full Occupied	1.789844	100%	2,179,000	2,179,000	0.905955%	1.048500%	0.188000%	2.142455%	19,741	22,847	4,097	46,685
0110	FT	0	Farmland	Full Occupied	0.250000	100%	382,130,083	382,130,083	0.126541%	0.146500%	0.047000%	0.320041%	483,551	559,821	179,601	1,222,973
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	2,078,000	2,078,000	0.126541%	0.146500%	0.047000%	0.320041%	2,630	3,044	977	6,651
0210	CT	0	Commercial	Full Occupied	1.634027	100%	49,973,640	49,973,640	0.827086%	0.957200%	1.400000%	3.184286%	413,325	478,348	699,631	1,591,304
0240	CU	0	Commercial	Excess Land	1.634027	70%	869,489	869,489	0.578960%	0.670100%	0.980000%	2.229060%	5,034	5,826	8,521	19,381
0270	CX	0	Commercial	Vacant Land	1.634027	70%	2,912,790	2,912,790	0.578960%	0.670100%	0.980000%	2.229060%	16,864	19,519	28,545	64,928
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.634027	70%	41,000	41,000	0.578960%	0.670100%	0.980000%	2.229060%	237	275	402	914
0340	ST	0	Shopping Centre	Full Occupied	1.634027	100%	265,000	265,000	0.827086%	0.957200%	1.400000%	3.184286%	2,192	2,537	3,710	8,439
0510	IT	0	Industrial	Full Occupied	2.063433	100%	8,042,313	8,042,313	1.044436%	1.208800%	1.500000%	3.753236%	83,997	97,215	120,635	301,847
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.063433	100%	95,900	95,900	1.044436%	1.208800%	1.500000%	3.753236%	1,002	1,159	1,439	3,600
0540	IU	0	Industrial	Excess Land	2.063433	70%	180,548	180,548	0.731105%	0.846100%	1.050000%	2.627205%	1,320	1,528	1,896	4,744
0570	IX	0	Industrial	Vacant Land	2.063433	70%	197,600	197,600	0.731105%	0.846100%	1.050000%	2.627205%	1,445	1,672	2,075	5,192
0710	PT	0	Pipeline	Full Occupied	1.367866	100%	52,738,000	52,738,000	0.692365%	0.801300%	1.111735%	2.605400%	365,139	422,590	586,307	1,374,036
2140	JT	0	Industrial, NConstr.	Full Occupied	2.063433	100%	1,504,141	1,504,141	1.044436%	1.208800%	1.180000%	3.433236%	15,710	18,182	17,749	51,641
2145	JU	0	Industrial, NConstr.	Excess Land	2.063433	70%	167,969	167,969	0.731105%	0.846100%	0.826000%	2.403205%	1,228	1,421	1,387	4,036
2440	XT	0	Commercial, NConstr.	Full Occupied	1.634027	100%	10,590,250	10,590,250	0.827086%	0.957200%	1.180000%	2.964286%	87,590	101,370	124,965	313,925
2445	XU	0	Commercial, NConstr.	Excess Land	1.634027	70%	882,170	882,170	0.578960%	0.670100%	0.826000%	2.075060%	5,107	5,911	7,287	18,305
9201							Subtotal	1,811,795,473	1,811,795,473				8,070,137	9,340,024	4,227,485	21,637,646

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

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

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

4001

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
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%	\$	\$	\$	\$
												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
Subtotal												0			0

9401

2016-V1.03

FIR2016: South Glengarry Tp

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	72,313	84,892	40,357	197,562
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	8,142,450	9,424,916	4,267,842	21,835,208
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	8,142,450	9,424,916	4,267,842	21,835,208

FIR2016: South Glengarry Tp

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		6,996,600	50,359	58,282	38,853	147,494

KIC DTON LIST	Tax Rate LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	TOTAL	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	South Glengarry Tp														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	124,000	124,000	0.506164%	0.585800%	0.188000%	1.279964%	628	726	233	1,587
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	88,500	88,500	0.506164%	0.585800%	0.188000%	1.279964%	448	518	166	1,132
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,750,700	1,750,700	0.506164%	0.585800%	0.000000%	1.091964%	8,861	10,256	0	19,117
												0	0	0	0	
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	642,000	642,000	0.827086%	0.957200%	0.000000%	1.784286%	5,310	6,145	0	11,455
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.634027	100%	1,186,300	1,186,300	0.827086%	0.957200%	0.000000%	1.784286%	9,812	11,355	0	21,167
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.634027	70%	306,000	306,000	0.578960%	0.670100%	0.000000%	1.249060%	1,772	2,051	0	3,823
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.634027	70%	140,100	140,100	0.578960%	0.670100%	0.000000%	1.249060%	811	939	0	1,750
4415	XP	0	Commercial, NConstr.	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	2,718,000	2,718,000	0.827086%	0.957200%	1.400000%	3.184286%	22,480	26,017	38,052	86,549
4420	XQ	0	Commercial, NConstr.	PIL: Excess Land, Taxable Tenant of Province	1.634027	70%	41,000	41,000	0.578960%	0.670100%	0.980000%	2.229060%	237	275	402	914
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201				Subtotal			6,996,600	6,996,600					50,359	58,282	38,853	147,494

FIR2016: South Glengarry Tp

Asmt Code: 0101
 MAH Code: 71616

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2016

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

9699

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	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
6001															
9601			Subtotal			0	0					0	0		0

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	15
		12	13	14	\$
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	50,359	58,282	38,853	147,494
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province	15,040	17,407	48,597	81,044
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	31,222	36,135	114,461	181,818
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	195	226	72	493
8098	Other <input type="text"/>				0
9892	Subtotal	46,457	53,768	163,130	263,355
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	96,816	112,050	201,983	410,849

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2016

1. Municipal and School Board Taxation

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	36.775%	7.917%	22.347%	32.961%	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		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	1,296,947,580	1,296,947,580	1,296,947,580	1,296,947,580	16,599,045	6,564,025	7,596,759	2,438,261	1,590,056	123,276	343,201	381,728	
0050 Multi-residential	2,179,000	3,900,070	2,179,000	3,900,070	46,685	19,741	22,847	4,097	3,810		96	191	
0110 Farmland	382,130,083	95,532,521	382,130,083	95,532,521	1,222,973	483,551	559,821	179,601	135,347	3,023	28,981	12,250	
0140 Managed Forests	2,078,000	519,500	2,078,000	519,500	6,651	2,630	3,044	977	797	45	62	73	
9110 Subtotal	1,683,334,663	1,396,899,671	1,683,334,663	1,396,899,671	17,875,354	7,069,947	8,182,471	2,622,936	1,730,010	126,344	372,340	394,242	0
0210 Commercial	53,796,919	86,031,416	53,796,919	86,031,416	1,676,527	435,460	503,968	737,099	271,068	58,356	164,720	242,955	0
0215 Commercial New Construction	11,472,420	18,313,797	11,472,420	18,313,797	332,230	92,697	107,281	132,252	48,636	10,470	29,554	43,592	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 Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	265,000	433,017	265,000	433,017	8,439	2,192	2,537	3,710	1,364	294	829	1,223	0
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	65,534,339	104,778,230	65,534,339	104,778,230	2,017,196	530,349	613,786	873,061	321,068	69,120	195,103	287,770	0
0510 Industrial	8,516,361	17,338,855	8,516,361	17,338,855	315,383	87,764	101,574	126,045	46,353	9,979	28,167	41,546	0
0515 Industrial New Construction	1,672,110	3,346,309	1,672,110	3,346,309	55,677	16,938	19,603	19,136	7,037	1,515	4,276	6,307	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	10,188,471	20,685,165	10,188,471	20,685,165	371,060	104,702	121,177	145,181	53,390	11,494	32,444	47,853	0
0710 Pipelines	52,738,000	72,138,517	52,738,000	72,138,517	1,374,036	365,139	422,590	586,307	215,614	46,418	131,022	193,253	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					197,562	72,313	84,892	40,357	28,177	1,764	4,629	5,787	
9180 Total Levied by Rate					21,835,208	8,142,450	9,424,916	4,267,842	2,348,260	255,140	735,538	928,904	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	1,811,795,473	1,594,501,583	1,811,795,473	1,594,501,583	21,835,208	8,142,450	9,424,916	4,267,842	2,348,260	255,140	735,538	928,904	0

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	1,963,200	1,963,200	1,963,200	1,963,200	21,836	9,937	11,500	399
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	1,963,200	1,963,200	1,963,200	1,963,200	21,836	9,937	11,500	399
1210 Commercial	2,274,400	3,497,749	2,274,400	3,497,749	38,195	17,705	20,490	0
1215 Commercial New Construction	2,759,000	4,488,182	2,759,000	4,488,182	87,463	22,717	26,292	38,454
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 Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	5,033,400	7,985,931	5,033,400	7,985,931	125,658	40,422	46,782	38,454
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 Construction	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
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
9280 Total Levied by Rate					147,494	50,359	58,282	38,853
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					263,355	46,457	53,768	163,130
9299 TOTAL before Adj.	6,996,600	9,949,131	6,996,600	9,949,131	410,849	96,816	112,050	201,983

Part 3 contains Distribution of PILS by School Boards

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2016

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	2,048	2,265	2,567	6,880		6,880	4,615	2,265						
5020 Canada Enterprises	1,373	1,378	2,016	4,767		4,767	3,389	1,378						
Ontario														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	42,949	50,845	32,887	126,681	9,696	136,377	85,350	51,027						
5230 Inst. Payments - Heads and Beds	0	0	0	0		0								
5232 Railway Rights-of-way	15,040	17,407	48,597	81,044		81,044	15,040	17,407	48,597	17,871	3,847	10,860	16,019	
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	195	226	72	493		493	267	226						
5240 Other <input type="text" value="Hydro one"/>	1,161	1,344	1,383	3,888		3,888	2,424	1,344	120	43	10	27	40	
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.	2,209	2,450		4,659		4,659	2,209	2,450						
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	31,222	36,135	114,461	181,818		181,818	31,222	36,135	114,461	42,093	9,062	25,579	37,727	
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								
5999 TOTAL	96,816	112,050	201,983	410,849	9,696	420,545	145,135	112,232	163,178	60,007	12,919	36,466	53,786	0

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	254,686		42,055		19,123			315,864			315,864
1620	Recreation programs	26,686		19,062					45,748			45,748
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	303,223		413,048			68,732	137,468	922,471			922,471
1634	Rec. Fac. - All Other								0			0
1640	Libraries								0			0
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	584,595	0	474,165	0	19,123	68,732	137,468	1,284,083	0	0	1,284,083
Planning and development												
1810	Planning and zoning	94,628		19,147		3,890			117,665			117,665
1820	Commercial and Industrial	76,109		72,941					149,050			149,050
1830	Residential development								0			0
1840	Agriculture and reforestation	35,084							35,084			35,084
1850	Tile drainage/shoreline assistance		11,227						11,227			11,227
1898	Other								0			0
1899	Subtotal	205,821	11,227	92,088	0	3,890	0	0	313,026	0	0	313,026
1910	Other								0			0
9910	TOTAL	3,611,404	11,227	4,536,522	1,604,031	193,394	381,666	2,536,334	12,874,578	0	0	12,874,578

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2016

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	2,878,788
5020	Employee benefits	732,616
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	3,611,404
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	3,611,404
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2016 Closing Net Book Value
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2016 Closing Amortization Balance	
2016 Opening Net Book Value											
1		2	3	4	5	6	7	8	9	10	11
\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing	0	0			0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0
1430	Rent Supplement Programs	0	0			0	0			0	0
1497	Other	0	0			0	0			0	0
1498	Other	0	0			0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	336,919	528,932	9,565		538,497	192,013	14,214		206,227	332,270
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	2,191,918	4,201,003	121,805		4,322,808	2,009,085	109,929		2,119,014	2,203,794
1640	Libraries	0	0			0	0			0	0
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other	0	0			0	0			0	0
1699	Subtotal	2,528,837	4,729,935	131,370	0	4,861,305	2,201,098	124,143	0	2,325,241	2,536,064
Planning and development											
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
1899	Subtotal	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	47,726,641	97,800,679	3,089,320	158,272	100,731,727	50,074,038	2,536,334	77,900	52,532,472	48,199,255

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2016

SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	1,614,927	1,659,625
2010	Land Improvements	0	
2020	Buildings	4,792,304	4,748,772
2030	Machinery & Equipment	907,361	968,300
2040	Vehicles	1,248,544	1,301,044
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	8,563,136	8,677,741
		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	10,025,302	9,545,146
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	29,138,203	29,976,368
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	39,163,505	39,521,514
9920	Total Tangible Capital Assets	47,726,641	48,199,255
2405	Construction-in-progress	1,085,944	1,062,866
9921	Total Tangible Capital Assets and Construction-in-progress	48,812,585	49,262,121

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	903,126			903,126
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499					
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	179,274		33,311	145,963
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699					
	Environmental services				
0811	Wastewater collection/conveyance	0	13,262		13,262
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			0
0860	Waste diversion	0			0
0898	Other	0			0
0899					
	Health services				
1010	Public health services	3,544		3,029	515
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099					
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299					
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499					
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699					
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899					
1910	Other	0			0
9910	Total Construction-In-Progress	1,085,944	13,262	36,340	1,062,866

FIR2016: South Glengarry Tp

Schedule 53

Asmt Code: 0101
MAH Code: 71616

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	139,828
1020	Acquisition of tangible capital assets	-3,102,582
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,536,334
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	36,341
1040	(Gain)/Loss on sale of tangible capital assets	-236,135
1050	Proceeds on sale of tangible capital assets	316,506
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-449,536
1210	Change in supplies inventories	29,194
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	29,194
1410	(Increase)/decrease in net financial assets/net debt	-280,514
1420	Net financial assets (net debt), beginning of year	5,598,320
9910	Net financial assets (net debt), end of year	5,317,806

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	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	Subtotal	0
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	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	Subtotal	391,000
0499	Subtotal	391,000
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	391,000
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-2,675,241

FIR2016: South Glengarry Tp

Schedule 54

Asmt Code: 0101

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 71616

for the year ended December 31, 2016

* 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

		2016 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2016 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

		1 \$
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

CONSOLIDATED STATEMENT OF CASH FLOW - INDI

for the year end

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Operating Transactions

2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	.....
2020	Non-cash items including amortization	.....
2021	Contributed (Donated) tangible capital assets	.....
2022	Change in non-cash assets and liabilities	.....
2030	Prepaid expenses	.....
2040	Change in deferred revenue	.....
2096	Other	<input type="text"/>
2097	Other	<input type="text"/>
2098	Other	<input type="text"/>
2099		Cash provided by operating transactions

Capital Transactions

0610	Proceeds on sale of tangible capital assets	.....
0620	Cash used to acquire tangible capital assets	.....
0630	Change in construction-in-progress	.....
0698	Other	<input type="text" value="Transfer of capital assets form WIP to capital asse"/>
0699		Cash applied to capital transactions

Investing Transactions

0810	Proceeds from portfolio investments	.....
0820	Portfolio investments	.....
0898	Other	<input type="text"/>
0899		Cash provided by / (applied to) investing transactions

Financing Transactions

1010	Proceeds from long term debt issues	.....
1020	Principal long term debt repayment	.....
1030	Temporary loans	.....
1031	Repayment of temporary loans	.....
1096	Other	<input type="text"/>
1097	Other	<input type="text"/>
1098	Other	<input type="text"/>
1099		Cash applied to financing transactions

1210	Increase in cash and cash equivalents	.....
1220	Cash and cash equivalents, beginning of year	.....
9920	Cash and cash equivalents, end of year	.....

Cash and cash equivalents represented by:

1401	Cash	.....
1402	Temporary borrowings	.....
1403	Short term investments	.....
1404	Other	<input type="text"/>
9940	Cash and cash equivalents, end of year	.....

Cash:

1501	Unrestricted	.....
1502	Restricted	.....
1503	Unallocated	.....
9950	Cash and cash equivalents, end of year	.....

Schedule 54
RECT METHOD
 ended December 31, 2016

54A.

2016 Actual 1 \$	
	139,828
	2,300,199
	451,613
	20,031
	2,911,671

	316,506
	-3,102,582
	36,341
	-2,749,735

	0

	23,300
	-69,704
	-46,404

	115,532
	3,425,447
	3,540,979

2016 Actual 1 \$	
	3,540,979
	3,540,979

1 \$	
	2,797,029
	743,950
	3,540,979

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$				
0299 Balance, beginning of year	338,920	0	6,834,524				
0310 Allocation of Surplus		0	1,591,270				
0315 Allocation of Surplus : for operating			1,591,270				
0320 Allocation of Surplus : for capital							
Development Charges Act							
0610 Non-discounted services							
0620 Discounted services							
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0						
0699 Subtotal Development Charges Act	0						
0810 Lot levies							
0820 Subdivider contributions							
0830 Recreational land (the Planning Act)							
0841 Investment Income	4,864						
0860 Gasoline Tax - Province							
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))							
0862 Gasoline Tax - Federal	400,167						
0864 Building Canada Fund (BCF)							
0870 Inter - Reserve Fund / Reserves Transfer							
0895 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Severance</td></tr><tr><td></td></tr><tr><td></td></tr><tr><td></td></tr></table>	Severance				6,000		
Severance							
0896 Other							
0897 Other							
0898 Other							
9940 TOTAL Revenues & Surplus	411,031	0	1,591,270				
Less: Utilization of reserve funds and reserves (transfers)							
1012 For acquisition of tangible capital asset			1,928,541				
1015 For current operations							
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)	391,000	0	1,928,541				
2099 Balance, end of year	358,951	0	6,497,253				

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			1,709,081
5020	Contingencies			
Asset Replacement funds for: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of equipment			335,568
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			70,000
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			175,300
5210	Protection services			1,085,759
Transportation services:				
5215	Roadways			904,032
5216	Winter Control			40,000
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			58,467
Environmental services:				
5225	Wastewater system			1,009,971
5230	Storm water system			
5235	Waterworks system			
5240	Solid waste collection			
5245	Solid waste disposal			330,750
5246	Waste diversion			
5250	Health services			
5255	Social and family services			
5260	Social housing			
Recreation and cultural services:				
5265	Parks			145,934
5266	Recreation programs			72,481
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			536,910
5275	Libraries			
5276	Museums			
5277	Cultural services			
5280	Planning and development			23,000
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	304,634		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	42,555		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	11,762		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	358,951	0	6,497,253

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 62

DEVELOPMENT CHARGES RATES

for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)

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

NON - RESIDENTIAL CHARGES (\$)

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

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)

Service	RESIDENTIAL CHARGES (\$)								
	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9
				<= 1 Bedroom 4	>= 2 Bedroom 5				
				If Other, Please Specify >					
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

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

FIR2016: South Glengarry Tp

Schedule 70

Asmt Code: 0101

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71616

for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents	3,540,979
	Accounts receivable	
0410	Canada	352,314
0420	Ontario	121,407
0430	Upper-tier	
0440	Other municipalities	153,402
0450	School boards	
0490	Other receivables	642,942
0499	Subtotal	1,270,065
	Taxes receivable	
0610	Current year's levies	1,665,119
0620	Previous year's levies	619,051
0630	Prior year's levies	851,301
0640	Penalties and interest	536,933
0690	LESS: Allowance for uncollectables	30,000
0699	Subtotal	3,642,404
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	8,453,448
8010	* Market value of Investments included in Line 0829	<input type="text"/>

FIR2016: South Glengarry Tp

Schedule 70

Asmt Code: 0101
MAH Code: 71616

CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2016

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	4,590
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,325,078
2290	Other	
2299	Subtotal	1,329,668
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	358,951
2490	Other	
2499	Subtotal	358,951
Long term liabilities		
2610	Debt issued	138,713
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	138,713
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	1,308,310
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	3,135,642
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	5,317,806
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	49,262,121
6250	Inventories of Supplies	41,725
6260	Prepaid Expenses	
6299	Total Non-Financial Assets	49,303,846
9970	Total Accumulated Surplus/(Deficit)	54,621,652
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	49,262,121
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	6,497,253
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	163,540
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	7,048
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	170,588
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	-1,308,310
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-1,308,310
9971	Total Accumulated Surplus/(Deficit)	54,621,652

FIR2016: 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, 2016

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	3,902,409
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	21,835,208
0225	PLUS: Current Year Penalties and Interest	469,489
0240	LESS: Total cash collections (SLC 72 0699 09)	22,592,287
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	190,836
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Street lights"/>	218,421
0290	Taxes receivable, end of year	3,642,404

Cash Collections

		9
		\$
0610	Current year's tax	20,197,673
0620	Previous year's tax	1,915,274
0630	Penalties and interest	479,340
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	22,592,287

FIR2016: 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, 2016

		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 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	40,527	27	370	3,790	44,714	59,734	79,386	183,834	
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 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0	7,002		7,002	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	40,527	27	370	3,790	44,714	66,736	79,386	190,836	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	
Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	2,367,740	268,032	771,634	978,900	4,386,306				

FIR2016: South Glengarry Tp

Asmt Code: 0101
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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1	
		\$	
0210	To Ontario and agencies		138,713
0220	To Canada and agencies		
0230	To Others		
0297	Other		
0298	Other		
0299	Subtotal		138,713
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		
0698	Other		
0699	Subtotal		0
	LESS: Debt retirement funds		
0810	Sewer		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899	Subtotal		0
	LESS: Own sinking funds (Actual balances)		
1010	General municipal		
1020	Enterprises and others		
1096	Other		
1097	Other		
1098	Other		
1099	Subtotal		0
9910	TOTAL Net Long Term Liabilities of the Municipality		138,713

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

1210	Sinking fund debentures		138,713
1220	Installment (serial) debentures		
1230	Long term bank loans		
1240	Lease purchase agreements (Tangible capital leases)		
1250	Mortgages		
1280	Construction Financing Debentures		
1297	Other		
1298	Other		
9920	TOTAL Net Long Term Liabilities of the Municipality		138,713

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		138,713
9930	TOTAL Net Long Term Liabilities of the Municipality		138,713

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

8. Contingent liabilities

2610	Pending or threatened litigation
2620	Retroactive wage settlements
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others
2640	Outstanding loans guaranteed
2698	Other <input type="text"/>
2699	TOTAL

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

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates
3014	Other
3015	Tile Drainage/Shoreline Assistance
3020	Recovered from reserve funds
Recovered from unconsolidated entities:	
3030	Electricity
3040	Gas
3050	Telephone
3097	Other <input type="text"/>
3098	Other <input type="text"/>
3099	TOTAL

Principal	Interest	Total
1	2	3
\$	\$	\$
69,704	11,227	

Line 3099 includes:

3110	Lump sum (balloon) repayments of long term debt
3120	Provincial Grant funding for repayment of long term debt

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases)
------	--

		0
--	--	---

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance
3420	Other long term debt refinanced

Principal	Interest
1	2
\$	\$

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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 2017	30,889	8,323						
3220	Year 2018	22,172	6,469						
3230	Year 2019	19,643	5,139						
3240	Year 2020	18,104	3,961						
3250	Year 2021	10,386	2,874						
3260	Years 2022 to 2026	37,519	8,934						
3270	Years 2027 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	138,713	35,700	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2016: South Glengarry Tp

Asmt Code: 0101
MAH Code: 71616

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2016

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

Assets

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

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"/>	
0499	Total Liabilities	

					0
					0
					0
					0
0	0	0	0	0	0

9910	Net Equity	
0610	Municipality's Share	

0	0	0	0	0	0
					0

STATEMENT OF OPERATIONS

0810	Revenues	
0820	Expenses	
9920	Net Income (Loss)	

					0
					0
0	0	0	0	0	0

1010	Municipality's Share	
1020	Dividends paid	

					0
					0

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2016

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Loans

- 2210 Loans issued in current year (2016)
- 2220 Outstanding Loans as of 2016

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2016

- 2610 Year: 2017
- 2620 Year: 2018
- 2630 Year: 2019
- 2640 Year: 2020
- 2650 Year: 2021
- 2660 Years beyond 2021

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

FIR2016: South Glengarry Tp

Asmt Code: 0101

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	9.00	0.00	0.00
0210 Fire	1.00	0.00	125.00
0211 Uniform	1.00		
0212 Civilian			125.00
0215 Police	0.00	0.00	0.00
0216 Uniform			
0217 Civilian			
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	11.00		2.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	6.00		1.00
0250 Libraries			
0255 Planning	1.00		
0290 Other	4.00		
0298 Subtotal	32.00	0.00	128.00

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	55%	0%	2%
--	-----	----	----

Employees of Joint Local Boards

0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00

0399 TOTAL	32.00	0.00	128.00
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FIR2016: South Glengarry Tp

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts	Value of Contracts
1	2
#	\$

4. Building permit information

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
0	0

5. Insured value of physical assets

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

1
\$
0

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2014 - 2016)

1
\$

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

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					

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

1	3 LIST	2	Proportion of Total Munic. Contributions Consolidated 4 %	5 Municipality's Share of Total Contributions \$	6 Municipality's Share of Total Fee Revenues \$
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					

2016-V1.03

FIR2016: South Glengarry Tp

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

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

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

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

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 2016 based on permits issued.

1	\$
	18,177,780

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

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.

22

Number Of Building Permit Applications

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

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
113	58	171

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

9	8	17
---	---	----

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

9	9	18
---	---	----

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

		0
--	--	---

1322 **Subtotal**

131	75	206
-----	----	-----

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

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas	Total Residential Units
1	2
#	#
12	21
3	3
0	0
1	1
16	25

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016.

Hectares
1
#
34,404

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

11. Transportation Services		1			
		#			
1710	Roads : Total Paved Lane Km	394			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	242			
			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
					2016 - Inventory of Roads, February 1991
1730	Roads : Total UnPaved Lane Km	372			
1740	Winter Control : Total Lane Km maintained in winter	372			
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	0			
1755	Transit : Population of Service Area	0			
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	1,699			
			Number of structures where the condition of primary components is rated as good to very good, requiring only repair		Total Number
			1	2	
			#	#	
1765	Bridges	18	23		
1766	Culverts	24	26		
1767	Subtotal	42	49		
			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
					2015 - OSIM
12. Environmental Services		1			
		#			
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0			
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	36			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	624.279			
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)	0			
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0			
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	353.670			
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.	3,050			
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	3,050			
1870	Waste Diversion : Total tonnes diverted from all property classes.	764			
13. Recreation Services		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).	78			
			1		
			\$		
14. Other Revenue (Used for the calculation of Operating Cost)		1			
		\$			
2310	Fire Services: Other revenue.				
2320	Paved Roads : Other revenue.				
2330	Solid Waste Disposal : Other revenue.				
2340	Waste Diversion : Other Revenue.				
2370	Assessment on Exempt Properties (Enter data from returned roll)	42,924,610			

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MAH Code: 71616

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2016

2016-V1.03

FIR2016: South Glengarry Tp

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2016

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	69,704
0220	Interest (SLC 74 3099 02)	11,227
0299	Subtotal	80,931
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	80,931

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	80,931
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	80,931
9920	Net Debt Charges	0

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	13,014,406
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	50,034
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,233,515
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	110,461
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)	236,135
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	1,971,111
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	10,993,261
2620	25% of Net Revenues	2,748,315
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,748,315

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

2016-V1.03

FIR2016: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 83

NOTES

for the year ended December 31, 2016

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 :**