

# 2018 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: **2018.01001**

## 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	MNP LLP
0095	Municipal Auditor's Email (Required)	ian.murphy@mnp.ca
0090	Municipal Treasurer	Lachlan McDonald
0093	Municipal Treasurer's Email (Required)	lmcdonald@southglengarry.com
0094	Date	2019-10-09

### Signature of Municipal Treasurer

Signature	Date
0	

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	5,948 MPAC
0041	Population	13,150 Stats Can
0042	Youth Population	1,880 Stats Can

2018.01

# FIR2018: South Glengarry Tp

# Schedule 10

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71616

for the year ended December 31, 2018

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) . . . . .	8,781,975
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	159,826
<b>9940</b>	<b>Subtotal</b>	<b>8,941,801</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	981,900
<b>0625</b>	<b>Revenue from Cannabis</b> . . . . .	
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>981,900</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	218,985
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	361,672
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	60,012
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) . . . . .	420,000
<b>0899</b>	<b>Subtotal</b>	<b>1,060,669</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>2,131,301</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	221,054
1430	Rents, concessions and franchises . . . . .	64,475
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
<b>1499</b>	<b>Subtotal</b>	<b>285,529</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 . . . . .	467,560
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>467,560</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	135,137
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	16,410
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 . . . . .	2,000
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>153,547</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
<b>1885</b>	<b>Transient Accommodation Tax</b> . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
<b>9910</b>	<b>TOTAL Revenues</b>	<b>14,022,307</b>

2018.01

**FIR2018: South Glengarry Tp**

**Schedule 10**

Asmt Code: 0101

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 71616

for the year ended December 31, 2018

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	14,022,307
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	12,493,925
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	1,528,382
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	55,849,704
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	55,849,704
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	57,378,086

  

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

  

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

  

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	420,000
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> . . . . .	420,000

**FIR2018: South Glengarry Tp**

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2018

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>	42,447	60,012		29,581	361,672		
<b>Protection services</b>							
0410 Fire	17,772			22,819			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				13,159			
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	17,772	0	0	35,978	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved	12,029			28,507			
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				225,477			
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	12,029	0	0	253,984	0	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				391,230			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				953,629			
0832 Water distribution/transmission							
0840 Solid waste collection				15,628			
0850 Solid waste disposal				91,353			
0860 Waste diversion	115,302			300			
0898 Other							
<b>0899 Subtotal</b>	115,302	0	0	1,452,140	0	0	0
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	0	0	0	0	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks				2,430			
1620 Recreation programs				53,609			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				212,160			
1634 Recreation facilities - All Other							
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	0	0	0	268,199	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning				56,203			
1820 Commercial and industrial				4,420			
1830 Residential development							
1840 Agriculture and reforestation	31,435						
1850 Tile drainage/shoreline assistance				30,796			
1898 Other							
<b>1899 Subtotal</b>	31,435	0	0	91,419	0	0	0
1910 Other							
<b>9910 TOTAL</b>	218,985	60,012	0	2,131,301	361,672	0	0

# FIR2018: South Glengarry Tp

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320 M Multi-Residential	N	5.0%							N	N	N
0330 C Commercial	N	5.0%							N	N	N
0340 I Industrial	N	5.0%							N	N	N

#### 3. Graduated Taxation (Tax Bands)

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

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

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

#### 5. Rebates for Eligible Charities

	2 %
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	0.0%

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

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210 R Residential	2	20180330	20180531	2	20180831	20181031
1220 M Multi-Residential	2	20180330	20180531	2	20180831	20181031
1230 F Farmland	2	20180330	20180531	2	20180831	20181031
1240 T Managed Forest	2	20180330	20180531	2	20180831	20181031
1250 C Commercial	2	20180330	20180531	2	20180831	20181031
1260 I Industrial	2	20180330	20180531	2	20180831	20181031
1270 P Pipeline	2	20180330	20180531	2	20180831	20181031
1298 Other <input type="text" value="SHOPPING CENTRES"/>	2	20180330	20180531	2	20180831	20181031

# FIR2018: South Glengarry Tp

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,130,855.506	8,806,525	10,368,171	4,254,624	23,429,320

RTC RTQ LIST	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	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													
0010	RT	Residential	Full Occupied	1.000000	100%	1,468,285,809	1,389,877,019	0.502157%	0.591200%	0.170000%	1.263357%	6,979,365	8,216,953	2,362,791	17,559,109
0012	RH	Residential	Full Occupied, Shared PIL	1.000000	100%	59,000	56,000	0.502157%	0.591200%	0.170000%	1.263357%	281	331	95	707
0027	RD	Residential	Education Only	1.000000	100%	225,900	177,795	0.000000%	0.000000%	0.170000%	0.170000%	0	0	302	302
0050	MT	Multi-Residential	Full Occupied	1.000000	100%	1,917,700	1,867,850	0.502157%	0.591200%	0.170000%	1.263357%	9,380	11,043	3,175	23,598
0110	FT	Farmland	Full Occupied	0.250000	100%	802,223,700	598,334,796	0.125539%	0.147800%	0.042500%	0.315839%	751,144	884,339	254,292	1,889,775
0140	TT	Managed Forest	Full Occupied	0.250000	100%	3,893,300	3,178,741	0.125539%	0.147800%	0.042500%	0.315839%	3,991	4,698	1,351	10,040
0210	CT	Commercial	Full Occupied	1.634027	100%	54,880,900	51,310,881	0.820538%	0.966100%	1.340000%	3.126638%	421,025	495,714	687,566	1,604,305
0240	CJ	Commercial	Excess Land	1.634027	70%	1,234,900	1,099,404	0.574377%	0.676300%	0.938000%	2.188677%	6,315	7,435	10,312	24,062
0270	CX	Commercial	Vacant Land	1.634027	70%	2,946,300	2,707,728	0.574377%	0.676300%	0.938000%	2.188677%	15,553	18,312	25,398	59,263
0275	CJ	Commercial	Vacant Land, Shared PIL	1.634027	70%	73,000	57,000	0.574377%	0.676300%	0.938000%	2.188677%	327	385	535	1,247
0340	ST	Shopping Centre	Full Occupied	1.634027	100%	281,400	273,200	0.820538%	0.966100%	1.340000%	3.126638%	2,242	2,639	3,661	8,542
0510	IT	Industrial	Full Occupied	2.063433	100%	9,404,293	8,613,763	1.036167%	1.220000%	1.340000%	3.596167%	89,253	105,088	115,424	309,765
0515	IH	Industrial	Full Occupied, Shared PIL	2.063433	100%	90,000	90,000	1.036167%	1.220000%	1.340000%	3.596167%	933	1,098	1,206	3,237
0540	IU	Industrial	Excess Land	2.063433	70%	243,707	212,128	0.725317%	0.854000%	0.938000%	2.517317%	1,539	1,812	1,990	5,341
0570	IX	Industrial	Vacant Land	2.063433	70%	268,900	238,200	0.725317%	0.854000%	0.938000%	2.517317%	1,728	2,034	2,234	5,996
0710	PT	Pipeline	Full Occupied	1.367866	100%	60,786,000	56,771,215	0.686884%	0.808700%	1.083193%	2.578777%	389,952	459,109	614,942	1,464,003
2140	JT	Industrial, NConstr.	Full Occupied	2.063433	100%	2,910,600	2,472,737	1.036167%	1.220000%	1.090000%	3.346167%	25,622	30,167	26,953	82,742
2145	JU	Industrial, NConstr.	Excess Land	2.063433	70%	577,500	451,134	0.725317%	0.854000%	0.763000%	2.342317%	3,272	3,853	3,442	10,567
2440	XT	Commercial, NConstr.	Full Occupied	1.634027	100%	13,045,700	12,006,787	0.820538%	0.966100%	1.090000%	2.876638%	98,520	115,998	130,874	345,392
2445	XU	Commercial, NConstr.	Excess Land	1.634027	70%	1,203,600	1,059,128	0.574377%	0.676300%	0.763000%	2.013677%	6,083	7,163	8,081	21,327
9201			Subtotal			2,424,552,209	2,130,855,506					8,806,525	10,368,171	4,254,624	23,429,320



2018.01001

# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

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

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

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



2018.01

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## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13	14	15
	\$	\$	\$	\$
<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) . . . . .	40,213	47,150	18,919	106,282
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	8,846,738	10,415,321	4,273,543	23,535,602
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .				0
8010 Sewer and water service charges . . . . .				0
8015 Sewer and water connection charges . . . . .				0
8020 Fire service charges . . . . .				0
8025 Minimum tax (differential only) . . . . .				0
8030 Municipal drainage charges . . . . .				0
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .				0
8097 Other <input type="text"/> . . . . .				0
9890 <b>Subtotal</b>	0	0	0	0
<b>8. OTHER TAXATION AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) . . . . .				0
8098 Other <input type="text"/> . . . . .				0
9892 <b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>				
9990 <b>TOTAL Levies</b>	8,846,738	10,415,321	4,273,543	23,535,602

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		9,067,004	67,128	79,035	37,261	183,424

K1C DTA LIST	Tax Dtd 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$		
2001	0	South Glengarry Tp														
1010	RF 0	Residential	PIL: Full Occupied	1.000000	100%	3,100	3,100	0.502157%	0.591200%	0.170000%	1.263357%	16	18	5	39	
1015	RP 0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	126,000	107,250	0.502157%	0.591200%	0.170000%	1.263357%	539	634	182	1,355	
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,867,600	1,779,650	0.502157%	0.591200%	0.000000%	1.093357%	8,937	10,521	0	19,458	
1210	CF 0	Commercial	PIL: Full Occupied	1.634027	100%	2,106,800	2,023,304	0.820538%	0.966100%	0.000000%	1.786638%	16,602	19,547	0	36,149	
1218	CP 0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	992,000	817,000	0.820538%	0.966100%	0.000000%	1.786638%	6,704	7,893	0	14,597	
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.634027	100%	1,267,000	1,192,500	0.820538%	0.966100%	0.000000%	1.786638%	9,785	11,521	0	21,306	
1260	CW 0	Commercial	PIL: Excess Land, 'General' Only	1.634027	70%	313,800	313,800	0.574377%	0.676300%	0.000000%	1.250677%	1,802	2,122	0	3,924	
1290	CZ 0	Commercial	PIL: Vacant Land, 'General' Only	1.634027	70%	167,400	136,150	0.574377%	0.676300%	0.000000%	1.250677%	782	921	0	1,703	
4415	XP 0	Commercial, NConstr.	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	2,619,300	2,619,300	0.820538%	0.966100%	1.340000%	3.126638%	21,492	25,305	35,099	81,896	
4420	XQ 0	Commercial, NConstr.	PIL: Excess Land, Taxable Tenant of Province	1.634027	70%	57,700	49,350	0.574377%	0.676300%	0.938000%	2.188677%	283	334	463	1,080	
5010	HF 0	Landfill	PIL: Full Occupied	1.444403	100%	32,300	25,600	0.725317%	0.854000%	5.906938%	7.486255%	186	219	1,512	1,917	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												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			9,553,000	9,067,004					67,128	79,035	37,261	183,424	

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

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



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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

	Municipal PILS		Education	TOTAL
	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>				
9799 Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>				
9910 <b>TOTAL PILS Levied by Tax Rate</b>	67,128	79,035	37,261	183,424
<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 style="width: 100px;" type="text"/>				0
9890 <b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046 Railway rights-of-way (RTC = W) - from Province . . . . .	19,274	22,692	48,597	90,563
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	30,936	36,421	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 . . . . .	239	210		449
8098 Other <input style="width: 100px;" type="text"/>				0
9892 <b>Subtotal</b>	50,449	59,323	163,058	272,830
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>				
9990 <b>TOTAL PILS Levied</b>	117,577	138,358	200,319	456,254

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# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

### 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%			35.946%	8.760%	22.149%	33.145%	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	UT	Education Taxes	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	1,468,570,709	1,468,570,709	1,390,110,814	1,390,110,814	17,560,118	6,979,646	8,217,284	2,363,188	1,574,527	110,778	324,469	353,414	
0050 Multi-residential	1,917,700	1,917,700	1,867,850	1,867,850	23,598	9,380	11,043	3,175	2,986	0	63	126	
0110 Farmland	802,223,700	200,555,925	598,334,796	149,583,699	1,889,775	751,144	884,339	254,292	193,673	3,954	40,216	16,449	
0140 Managed Forests	3,893,300	973,325	3,178,741	794,685	10,040	3,991	4,698	1,351	1,025	57	201	68	
<b>9110 Subtotal</b>	<b>2,276,605,409</b>	<b>1,672,017,659</b>	<b>1,993,492,201</b>	<b>1,542,357,048</b>	<b>19,483,531</b>	<b>7,744,161</b>	<b>9,117,364</b>	<b>2,622,006</b>	<b>1,772,211</b>	<b>114,789</b>	<b>364,949</b>	<b>370,057</b>	<b>0</b>
0210 Commercial	59,135,100	94,542,907	55,175,013	88,263,232	1,688,877	443,220	521,846	723,811	260,181	63,406	160,317	239,907	0
0215 Commercial New Construction	14,249,300	22,693,726	13,065,915	20,830,865	366,719	104,603	123,161	138,955	49,949	12,172	30,777	46,057	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 Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	281,400	459,815	273,200	446,416	8,542	2,242	2,639	3,661	1,316	321	811	1,213	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9140 Subtotal</b>	<b>73,665,800</b>	<b>117,696,448</b>	<b>68,514,128</b>	<b>109,540,513</b>	<b>2,064,138</b>	<b>550,065</b>	<b>647,646</b>	<b>866,427</b>	<b>311,446</b>	<b>75,899</b>	<b>191,905</b>	<b>287,177</b>	<b>0</b>
0510 Industrial	10,006,900	20,331,249	9,154,091	18,610,087	324,339	93,453	110,032	120,854	43,442	10,587	26,768	40,057	0
0515 Industrial New Construction	3,488,100	6,839,971	2,923,871	5,753,946	93,309	28,894	34,020	30,395	10,926	2,663	6,732	10,074	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>13,495,000</b>	<b>27,171,220</b>	<b>12,077,962</b>	<b>24,364,033</b>	<b>417,648</b>	<b>122,347</b>	<b>144,052</b>	<b>151,249</b>	<b>54,368</b>	<b>13,249</b>	<b>33,500</b>	<b>50,131</b>	<b>0</b>
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	60,786,000	83,147,103	56,771,215	77,655,415	1,464,003	389,952	459,109	614,942	221,047	53,869	136,204	203,823	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	0	0	0					
9170 Supplementary Taxes					106,282	40,213	47,150	18,919	11,412	808	4,447	2,252	
<b>9180 Total Levied by Rate</b>					<b>23,535,602</b>	<b>8,846,738</b>	<b>10,415,321</b>	<b>4,273,543</b>	<b>2,370,484</b>	<b>258,614</b>	<b>731,005</b>	<b>913,440</b>	<b>0</b>
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>2,424,552,209</b>	<b>1,900,032,430</b>	<b>2,130,855,506</b>	<b>1,753,917,010</b>	<b>23,535,602</b>	<b>8,846,738</b>	<b>10,415,321</b>	<b>4,273,543</b>	<b>2,370,484</b>	<b>258,614</b>	<b>731,005</b>	<b>913,440</b>	<b>0</b>

### 2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS			Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	
1010 Residential	1,996,700	1,996,700	1,890,000	1,890,000	20,852	9,492	11,173	187	
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>1,996,700</b>	<b>1,996,700</b>	<b>1,890,000</b>	<b>1,890,000</b>	<b>20,852</b>	<b>9,492</b>	<b>11,173</b>	<b>187</b>	
1210 Commercial	4,847,000	7,684,241	4,482,754	7,104,372	77,679	35,675	42,004	0	
1215 Commercial New Construction	2,677,000	4,346,005	2,668,650	4,336,454	82,976	21,775	25,639	35,562	
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 Construct	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>7,524,000</b>	<b>12,030,246</b>	<b>7,151,404</b>	<b>11,440,826</b>	<b>160,655</b>	<b>57,450</b>	<b>67,643</b>	<b>35,562</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 Construct	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>	
1705 Landfill	32,300	46,654	25,600	36,977	1,917	186	219	1,512	
1718 Pipelines	0	0	0	0	0	0	0	0	
1810 Other Property Classes	0	0	0	0	0	0	0	0	
9270 Supplementary PILS					0	0	0	0	
<b>9280 Total Levied by Rate</b>					<b>183,424</b>	<b>67,128</b>	<b>79,035</b>	<b>37,261</b>	
9290 Amts Added to PILS					0	0	0	0	
9292 Other PIL Amounts					272,830	50,449	59,323	163,058	
<b>9299 TOTAL before Adj.</b>	<b>9,553,000</b>	<b>14,073,600</b>	<b>9,067,004</b>	<b>13,367,803</b>	<b>456,254</b>	<b>117,577</b>	<b>138,358</b>	<b>200,319</b>	

Part 3 contains Distribution of PILS by School Boards

2018.01

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board									
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other					
	3	4	5				8	9	10	11	12	13	14	15					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	9,270	3,984	4,480	17,734		17,734	13,750	3,984											
5020 Canada Enterprises	1,145	1,348	1,869	4,362		4,362	3,014	1,348											
<b>Ontario</b>																			
Municipal Tax Assist. Act																			
5210 Prev. Exempt Properties				0		0													
5220 Other Mun. Tax Asst. Act	52,193	69,839	29,652	151,684	4,993	156,677	86,838	69,839											
5230 Inst. Payments - Heads and Beds	0	0	0	0		0													
5232 Railway Rights-of-way	19,274	22,692	48,597	90,563		90,563	19,274	22,692	48,597			17,469	4,257	10,763		16,108			
5234 Utility Corridors/Transmission	0	0	0	0		0													
5236 Hydro-Electric Power Dams	239	210	0	449		449	239	210											
5240 Other Hydro One	1,173	1,381	1,260	3,814		3,814	2,338	1,381	95			34	8	21		32			
<b>Ontario Enterprises</b>																			
5410 Ontario Mortgage and Housing Corporation				0		0													
5430 Liquor Control Board of Ont.	2,109	2,483		4,592	90	4,682	2,199	2,483											
5432 Railway Rights-of-way	0	0	0	0		0													
5434 Utility Corridors/Transmission	30,936	36,421	114,461	181,818		181,818	30,936	36,421	114,461			41,144	10,027	25,352		37,938			
5437 Ontario Lottery and Gaming Corp.				0		0													
5460 Other Parks	1,238			1,238		1,238	1,238												
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>117,577</b>	<b>138,358</b>	<b>200,319</b>	<b>456,254</b>	<b>5,083</b>	<b>461,337</b>	<b>159,826</b>	<b>138,358</b>	<b>163,153</b>			<b>58,647</b>	<b>14,292</b>	<b>36,136</b>		<b>54,078</b>		<b>0</b>	





**FIR2018: South Glengarry Tp**

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**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2018

	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 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	237,711		47,976		16,650			302,337			302,337
1620 Recreation programs	31,889		10,436					42,325			42,325
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	314,772		511,509				120,956	947,237			947,237
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 Subtotal</b>	<b>584,372</b>	<b>0</b>	<b>569,921</b>	<b>0</b>	<b>16,650</b>	<b>0</b>	<b>120,956</b>	<b>1,291,899</b>	<b>0</b>	<b>0</b>	<b>1,291,899</b>
<b>Planning and development</b>											
1810 Planning and zoning	113,840		35,490		5,362			154,692			154,692
1820 Commercial and Industrial	65,031		61,534					126,565			126,565
1830 Residential development								0			0
1840 Agriculture and reforestation	60,057							60,057			60,057
1850 Tile drainage/shoreline assistance		6,466						6,466			6,466
1898 Other								0			0
<b>1899 Subtotal</b>	<b>238,928</b>	<b>6,466</b>	<b>97,024</b>	<b>0</b>	<b>5,362</b>	<b>0</b>	<b>0</b>	<b>347,780</b>	<b>0</b>	<b>0</b>	<b>347,780</b>
1910 Other								0			0
<b>9910 TOTAL</b>	<b>3,765,580</b>	<b>6,466</b>	<b>4,556,515</b>	<b>1,430,766</b>	<b>174,866</b>	<b>165,155</b>	<b>2,394,577</b>	<b>12,493,925</b>	<b>0</b>	<b>0</b>	<b>12,493,925</b>

2018.01

# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2018

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	3,136,127
5020	Employee benefits . . . . .	629,453
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	3,765,580
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	3,765,580
<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) . . . . .	
<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>Tourism</b>		
5991	<b>Specify</b> <input type="text"/>	
5992	<b>Specify</b> <input type="text"/>	
5993	<b>Specify</b> <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 . . . . .	



2018.01

# FIR2018: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2018 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
1430 Rent Supplement Programs	0	0				0				0	0
1497 Other	0	0				0				0	0
1498 Other	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	318,056	538,497				538,497	220,441	14,214		234,655	303,842
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	2,182,245	4,407,507	187,417			4,594,924	2,237,280	106,742		2,344,022	2,250,902
1640 Libraries	0	0				0	0			0	0
1645 Museums	0	0				0	0			0	0
1650 Cultural services	0	0				0	0			0	0
1698 Other	0	0				0	0			0	0
<b>1699 Subtotal</b>	<b>2,500,301</b>	<b>4,946,004</b>	<b>187,417</b>	<b>0</b>	<b>0</b>	<b>5,133,421</b>	<b>2,457,721</b>	<b>120,956</b>	<b>0</b>	<b>2,578,677</b>	<b>2,554,744</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>49,898,074</b>	<b>104,786,067</b>	<b>3,276,767</b>	<b>116,444</b>	<b>0</b>	<b>107,946,390</b>	<b>54,887,994</b>	<b>2,394,577</b>	<b>116,444</b>	<b>57,166,127</b>	<b>50,780,263</b>

2018.01001

**FIR2018: South Glengarry Tp**

**Schedule 51**

Asmt Code: 0101

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

MAH Code: 71616

for the year ended December 31, 2018

**SEGMENTED BY ASSET CLASS**

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	1,724,559	1,724,559
2010	Land Improvements . . . . .	0	
2020	Buildings . . . . .	6,299,454	6,098,114
2030	Machinery & Equipment . . . . .	1,175,602	1,501,868
2040	Vehicles . . . . .	1,117,482	1,853,364
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
<b>2099</b>	<b>Total General Capital Assets</b>	<b>10,317,097</b>	<b>11,177,905</b>
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	9,451,256	9,019,194
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	30,129,721	30,583,164
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
<b>2299</b>	<b>Total Infrastructure Assets</b>	<b>39,580,977</b>	<b>39,602,358</b>
<b>9920</b>	<b>Total Tangible Capital Assets</b>	<b>49,898,074</b>	<b>50,780,263</b>
<b>2405</b>	<b>Construction-in-progress</b>	<b>0</b>	<b>0</b>
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>49,898,074</b>	<b>50,780,263</b>

2018.01

# FIR2018: 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, 2018

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	0			0
	<b>Protection services</b>				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	0	0	0	0
	<b>Transportation services</b>				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	0	0	0	0
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	0	0	0	0
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	0	0	0	0
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	0	0	0	0
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0
	<b>Recreation and cultural services</b>				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	0	0	0	0
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	0	0	0	0
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	0	0	0	0

2018.01

# FIR2018: 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, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,528,382
1020	Acquisition of tangible capital assets . . . . .	-3,276,767
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	2,394,577
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-16,410
1050	Proceeds on sale of tangible capital assets . . . . .	16,410
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/> . . . . .	
1071	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>-882,190</b>
1210	Change in supplies inventories . . . . .	16,052
1220	Change in prepaid expenses . . . . .	
1230	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>16,052</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	662,244
1420	Net financial assets (net debt), beginning of year . . . . .	5,784,840
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>6,447,084</b>

### SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	1,045,777
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	1,449,318
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"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>2,495,095</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) . . . . .	361,672
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	420,000
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>781,672</b>
<b>0499</b>	<b>Subtotal</b>	<b>3,276,767</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>3,276,767</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	<b>0</b>

2018.01

**FIR2018: South Glengarry Tp**

**Schedule 54**

Asmt Code: 0101

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

MAH Code: 71616

for the year ended December 31, 2018

\* 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**

		2018 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	<b>0</b>
1220	Cash and cash equivalents, beginning of year . . . . .	<b>0</b>
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2018 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>		
1501	Unrestricted . . . . .	<b>1</b>
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b> . . . . .	<b>0</b>



2018.01

# FIR2018: South Glengarry Tp

# Schedule 54

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 71616

for the year ended December 31, 2018

\* 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

		2018 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,528,382
2020	Non-cash items including amortization . . . . .	2,378,167
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	782,103
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	26,244
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>4,714,896</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	16,410
0620	Cash used to acquire tangible capital assets . . . . .	-3,276,767
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-3,260,357</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 . . . . .	-22,171
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>-22,171</b>
1210	Increase in cash and cash equivalents . . . . .	1,432,368
1220	Cash and cash equivalents, beginning of year . . . . .	4,041,030
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>5,473,398</b>

		2018 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	5,473,398
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>5,473,398</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	5,077,564
1502	Restricted . . . . .	395,834
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>5,473,398</b>

2018.01

# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	369,592	0	7,279,303
0310 Allocation of Surplus		0	2,238,969
0315 Allocation of Surplus : for operating			2,238,969
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>	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	27,022		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	419,222		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	446,244	0	2,238,969
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset			1,449,318
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)	420,000		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	420,000	0	1,449,318
<b>2099 Balance, end of year</b>	395,836	0	8,068,954

# FIR2018: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

# Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			2,551,706
5020	Contingencies . . . . .			
<b>Asset Replacement funds for: Sewer &amp; Water</b>				
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			25,068
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 . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .			155,500
5210	Protection services . . . . .			587,027
<b>Transportation services:</b>				
5215	Roadways . . . . .			1,304,748
5216	Winter Control . . . . .			
5220	Transit . . . . .			
5221	Parking . . . . .			
5222	Street lighting . . . . .			
5223	Air transportation . . . . .			58,467
<b>Environmental services:</b>				
5225	Wastewater system . . . . .			1,565,064
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .			
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .			660,750
5246	Waste diversion . . . . .			
5250	Health services . . . . .			
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
<b>Recreation and cultural services:</b>				
5265	Parks . . . . .			195,528
5266	Recreation programs . . . . .			72,481
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274	Recreation facilities - All Other . . . . .			675,615
5275	Libraries . . . . .			
5276	Museums . . . . .			
5277	Cultural services . . . . .			
5280	Planning and development . . . . .			147,000
5290	Other <input type="text"/> . . . . .			
<b>Obligatory Deferred Revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .	314,535		
5620	Development Charges Act - Discounted services . . . . .			
5640	Subdivider contributions . . . . .			
5650	Recreational land (the Planning Act) . . . . .	65,528		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .	15,773		
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"/> . . . . .			
<b>9930</b>	<b>TOTAL</b>	<b>395,836</b>	<b>0</b>	<b>8,068,954</b>





2018.01001

**FIR2018: South Glengarry Tp**

Asmt Code: 0101

MAH Code: 71616

**Schedule 62**

**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2018

2018.01

**FIR2018: South Glengarry Tp**

**Schedule 70**

Asmt Code: 0101  
MAH Code: 71616

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	5,473,398
<b>Accounts receivable</b>		
0410	Canada . . . . .	520,015
0420	Ontario . . . . .	135,509
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	185,808
0450	School boards . . . . .	
0490	Other receivables . . . . .	508,606
0499	<b>Subtotal</b>	1,349,938
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	1,346,233
0620	Previous year's levies . . . . .	655,555
0630	Prior year's levies . . . . .	847,791
0640	Penalties and interest . . . . .	452,564
0690	LESS: Allowance for uncollectables . . . . .	30,000
0699	<b>Subtotal</b>	3,272,143
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	
0828	Other <input type="text"/>	
0829	<b>Subtotal</b>	0
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01) . . . . .	0
0862	School Boards (SLC 74 0620 01) . . . . .	0
0863	Retirement Funds (SLC 74 0899 01) . . . . .	0
0864	Sinking Funds (SLC 74 1099 01) . . . . .	0
0865	Individuals . . . . .	
0868	Other <input type="text"/>	
0845	<b>Subtotal</b>	0
<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"/>	
0898	<b>Subtotal</b>	0
9930	<b>TOTAL Financial Assets</b>	10,095,479
8010	* Market value of Investments included in Line 0829 . . . . .	<input type="text"/>

2018.01

# FIR2018: South Glengarry Tp

# Schedule 70

Asmt Code: 0101  
MAH Code: 71616

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2018

<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes . . . . .	
	Tangible Capital Assets:	
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
<b>2099</b>	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	
2220	Ontario . . . . .	
2230	Upper-tier . . . . .	2,430
2240	Other municipalities . . . . .	
2250	School boards . . . . .	
2260	Interest on debt . . . . .	
2270	Trade accounts payable . . . . .	1,796,166
2290	Other . . . . .	
<b>2299</b>	<b>Subtotal</b>	1,798,596
2301	Estimated Tax Liabilities (PS3510) . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	395,836
2490	Other . . . . .	
<b>2499</b>	<b>Subtotal</b>	395,836
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	85,653
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>	85,653
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	1,368,310
<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>	0
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
<b>9940</b>	<b>TOTAL Liabilities</b>	3,648,395
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	6,447,084
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	50,780,263
6250	Inventories of Supplies . . . . .	150,739
6260	Prepaid Expenses . . . . .	
<b>6299</b>	<b>Total Non-Financial Assets</b>	50,931,002
<b>9970</b>	<b>Total Accumulated Surplus/(Deficit)</b>	57,378,086
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	50,780,263
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	8,068,954
6430	General Surplus/ (Deficit) . . . . .	
6431	Unexpended capital financing . . . . .	
<b>Local boards</b>		
5030	Transit operations . . . . .	
5035	Water operations . . . . .	-53,392
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 . . . . .	-49,429
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
<b>5098</b>	<b>Total Local Boards</b>	-102,821
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 . . . . .	-1,368,310
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
<b>6699</b>	<b>Total Other</b>	-1,368,310
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	57,378,086



# FIR2018: 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, 2018

#### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	3,857,256
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	23,535,602
0225	PLUS: Current Year Penalties and Interest . . . . .	467,560
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	24,652,675
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	161,077
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Street lights"/> . . . . .	225,477
0290	Taxes receivable, end of year . . . . .	3,272,143

#### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	22,253,771
0620	Previous year's tax . . . . .	1,835,164
0630	Penalties and interest . . . . .	563,740
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>24,652,675</b>

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# FIR2018: 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, 2018

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) . . . . .	18,477	1,382	4,363	4,243	28,465	54,788	62,415	145,668	
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 345(10)) . . . . .					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	9,975	5,434	15,409	
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>	<b>18,477</b>	<b>1,382</b>	<b>4,363</b>	<b>4,243</b>	<b>28,465</b>	<b>64,763</b>	<b>67,849</b>	<b>161,077</b>	

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 345(10)) . . . . .					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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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 . . . . .	2,410,654	271,524	762,778	963,275	0	4,408,231			

2018.01

# FIR2018: South Glengarry Tp

## Schedule 74

Asmt Code: 0101

### LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2018

#### 1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1	
		\$	
0210	To Ontario and agencies		85,653
0220	To Canada and agencies		
0230	To Others		
0297	Other		
0298	Other		
<b>0299</b>	<b>Subtotal</b>		<b>85,653</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		
0698	Other		
<b>0699</b>	<b>Subtotal</b>		<b>0</b>
	LESS: Debt retirement funds		
0810	Sewer		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
<b>0899</b>	<b>Subtotal</b>		<b>0</b>
	LESS: Own sinking funds (Actual balances)		
1010	General municipal		
1020	Enterprises and others		
1096	Other		
1097	Other		
1098	Other		
<b>1099</b>	<b>Subtotal</b>		<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>		<b>85,653</b>

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

1210	Sinking fund debentures		85,653
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		
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>		<b>85,653</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		85,653
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>		<b>85,653</b>

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# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

	<b>US Dollars:</b>		1
			\$
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 . . . . .		
------	---------------------	--	--

#### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .		
	<b>Balance of own sinking funds at year end</b>		
2110	Total contributions to own sinking funds . . . . .		
2120	Total income earned from investments of sinking funds' monies . . . . .		
<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 . . . . .		
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .		

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

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

2018.01

## FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

**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 style="width: 150px;" type="text"/> .....
<b>2699</b>	<b>TOTAL</b>

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
		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 style="width: 150px;" type="text"/> .....
3098	Other <input style="width: 150px;" type="text"/> .....
<b>3099</b>	<b>TOTAL</b>

Principal 1 \$	Interest 2 \$	Total 3 \$
22,171	6,466	
22,171	6,466	

**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 1 \$	Interest 2 \$

2018.01001

# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

#### 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 2019 . . . . .	19,643	8,998						
3220	Year 2020 . . . . .	18,104	6,678						
3230	Year 2021 . . . . .	10,386	11,678						
3240	Year 2022 . . . . .	11,010	2,251						
3250	Year 2023 . . . . .	11,670	1,591						
3260	Years 2024 to 2028 . . . . .	14,840	8,231						
3270	Years 2029 onwards . . . . .								
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	85,653	39,427	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.

# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

#### GOVERNMENT BUSINESS ENTERPRISES

##### STATEMENT OF FINANCIAL POSITION

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

2018.01001

# FIR2018: South Glengarry Tp

# Schedule 79

Asmt Code: 0101

## COMMUNITY IMPROVEMENT PLANS

MAH Code: 71616

for the year ended December 31, 2018

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

#### Grants

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

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

#### Loans

- 2210 Loans issued in current year (2018) . . . . .
- 2220 Outstanding Loans as of 2018 . . . . .


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

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


#### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019 . . . . .
- 2620 Year: 2020 . . . . .
- 2630 Year: 2021 . . . . .
- 2640 Year: 2022 . . . . .
- 2650 Year: 2023 . . . . .
- 2660 Years beyond 2023 . . . . .




**FIR2018: South Glengarry Tp**

Asmt Code: 0101  
MAH Code: 71616

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018

**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		
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		
<b>0298 Subtotal</b>	<b>32.00</b>	<b>0.00</b>	<b>128.00</b>
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 . . . . .			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>32.00</b>	<b>0.00</b>	<b>128.00</b>

**FIR2018: South Glengarry Tp**

Asmt Code: 0101  
MAH Code: 71616

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018

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

0610 Own sinking funds . . . . .

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

**3. Municipal procurement this year**

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

Number of Contracts 1 #	Value of Contracts 2 \$
4	1,912,242
4	1,912,242

**4. Building permit information**

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

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
120	13,500,000
0	
126	5,000,000
246	18,500,000

**5. Insured value of physical assets**

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

1 \$
41,942,132
1,225,000
6,691,498
49,858,630

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

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018) . . . . .

1 \$
0

2018.01001

# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

### 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					

2018.01001

# FIR2018: South Glengarry Tp

Asmt Code: 0101

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2018

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					

2018.01001

# FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2018

(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%		

**FIR2018: South Glengarry Tp**

Asmt Code: 0101  
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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018

**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

**Total Value of Construction Activity**  
1304 Total Value of Construction Activity for 2018 based on permits issued. . . . .

1
\$
18,500,000

**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
#
5

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

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

9
---

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

14
----

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.

20
----

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

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
121	112	233
		0
		0
7	6	13
<b>Subtotal</b>	<b>128</b>	<b>118</b>
		<b>246</b>

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

**10. Planning and Development**

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

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
10	21	0
0	0	0
0	0	0
0	0	0
<b>Subtotal</b>	<b>10</b>	<b>21</b>
		<b>0</b>

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018. . . . .

Hectares
1
#
34,404

**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. . . . .

1
#
394
242

1722 Has the entire municipal road system been rated? . . . . .  
1725 Indicate the rating system used and the year the rating was conducted . . . . .

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
			Y
			2016 - Inventory of Roads

**FIR2018: South Glengarry Tp**

Asmt Code: 0101

MAH Code: 71616

**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2018

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 . . . . .	
1755	Transit : Population of Service Area . . . . .	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	1,699

Rating Of Bridges And Culverts		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 . . . . .	16	23	
1766	Culverts . . . . .	22	26	
1767	<b>Subtotal</b>	<b>38</b>	<b>49</b>	

	Column 1	Column 2	Column 3	Description
	#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated? . . . . .			Y
1769	Indicate the rating system used and the year the rating was conducted. . . . .			2017 - 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 . . . . .	588,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater . . . . .	0,000
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 . . . . .	372,000
1850	Water Main Breaks : Number of water main breaks in a year . . . . .	0
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .	33

1860	Solid Waste Collection : Total tonnes collected from all property classes . . . . .	3,150
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes . . . . .	3,150
1870	Waste Diversion : Total tonnes diverted from all property classes . . . . .	741

**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	
	\$	
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>		
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) . . . . .	45,945,917

2018.01

# FIR2018: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2018

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020**

**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) . . . . .	22,171
0220	Interest (SLC 74 3099 02) . . . . .	6,466
0299	<b>Subtotal</b>	<b>28,637</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>28,637</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) . . . . .	28,637
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>28,637</b>
9920	<b>Net Debt Charges</b>	<b>0</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	14,022,307
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	30,796
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,562,557
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	60,012
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	420,000
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) . . . . .	16,410
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>2,058,979</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>11,932,532</b>
2620	<b>25% of Net Revenues</b>	<b>2,983,133</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>2,983,133</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =



2018.01

# FIR2018: South Glengarry Tp

# Schedule 83

Asmt Code: 0101

## NOTES

MAH Code: 71616

for the year ended December 31, 2018

### 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 :**