

# 2012 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: **2012-V01**

## DECLARATION OF THE MUNICIPAL TREASURER

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

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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 . . . . .	Jeff Bush, BBA, CA
0022	Telephone . . . . .	613-347-1166
0024	Fax . . . . .	
0028	Email (Required) . . . . .	<a href="mailto:jeff@southgpengarry.com">jeff@southgpengarry.com</a>
0030	Website address of Municipality . . . . .	<a href="http://Southglengarry.com">Southglengarry.com</a>
0091	Municipal Auditor . . . . .	Ross M. Markell, B.Comm, CA. TEP
0092	Municipal Audit Firm . . . . .	Craig Keen Despatie Markell Llp
0095	Municipal Auditor's Email (Required) . . . . .	<a href="mailto:rmarkell@ckdm.ca">rmarkell@ckdm.ca</a>
0090	Municipal Treasurer . . . . .	Jeff Bush, BBA, CA
0093	Municipal Treasurer's Email (Required) . . . . .	<a href="mailto:jeff@southgpengarry.com">jeff@southgpengarry.com</a>
0094	Date . . . . .	31-Jan-2014

### Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors . . . . .	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen . . . . .	INDIRECT

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households . . . . .	5,616 MPAC
0041	Population . . . . .	13,162 MPAC
0042	Youth Population . . . . .	2,485 MPAC

# FIR2012: South Glengarry Tp

Asmt Code: 0101  
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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2012

**STATEMENT OF OPERATIONS: REVENUE**

Own Purposes Revenue	
1	
\$	
6,256,474	
194,286	
<b>6,450,760</b>	<b>Subtotal</b>

<b>Property Taxation</b>	
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .
9940	<b>Subtotal</b>

<b>Ontario Unconditional Grants</b>	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .
0695	Other . . . . .
0696	Other . . . . .
0697	Other . . . . .
0698	Other . . . . .
0699	<b>Subtotal</b>

<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .
0820	Canada conditional grants (SLC 12 9910 02) . . . . .
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .
0830	Deferred revenue earned (Provincial Gas Tax) . . . . .
0831	Deferred revenue earned (Canada Gas Tax) . . . . .
0899	<b>Subtotal</b>

1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .
1299	Total User Fees and Service Charges (SLC 12 9910 04) . . . . .

<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .
1420	Licences and permits . . . . .
1430	Rents, concessions and franchises . . . . .
1498	Other . . . . .
1499	<b>Subtotal</b>

<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .
1610	Other fines . . . . .
1620	Penalties and interest on taxes . . . . .
1698	Other . . . . .
1699	<b>Subtotal</b>

<b>Other revenue</b>	
1805	Investment income . . . . .
1806	Interest earned on reserves and reserve funds . . . . .
1811	Gain/Loss on sale of land & capital assets . . . . .
1812	Deferred revenue earned (Development Charges) . . . . .
1813	Deferred revenue earned (Recreational land (The Planning Act)) . . . . .
1814	Other Deferred revenue earned . . . . .
1830	Donations . . . . .
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .
1840	Sale of publications, equipment, etc. . . . .
1850	Contributions from non-consolidated entities . . . . .
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .
1870	Gaming and Casino Revenues . . . . .
1890	Other . . . . .
1891	Other . . . . .
1892	Other . . . . .
1893	Other . . . . .
1894	Other . . . . .
1895	Other . . . . .
1896	Other . . . . .
1897	Other . . . . .
1898	Other . . . . .
1899	<b>Subtotal</b>

1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .
1905	Increase/Decrease in Government Business Enterprise equity . . . . .
9910	<b>TOTAL Revenues</b>

1,188,800
257,655
0
11,807
0
434,188
703,650
0
0
1,962,049
340,804
445,340
445,340
62,562
-146,979
13,221
0
-71,196
11,020,207

2012-W01

# FIR2012: South Glengarry Tp

# Schedule 10

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 71616

for the year ended December 31, 2012

### Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	11,020,207
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	11,480,943
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	-460,736
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	55,138,742
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2060 01) . . . . .	54,678,006

### Continuity of Government Business Enterprise Equity

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

### Total of line 0899 includes:

		1
		\$
4020	Provincial Gas Tax . . . . .	

### Canada Gas Tax Funding

		1
		\$
4025	General Government . . . . .	
	Transportation Services:	
4030	Roads - Paved . . . . .	
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
	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 . . . . .	
4099	<b>Canada Gas Tax</b>	<b>0</b>

**FIR2012: South Glengarry Tp**

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**Schedule 12  
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2012

	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>	3,044	11,807		15,294			
<b>Protection services</b>							
0410 Fire	55,350			38,798			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	<b>55,350</b>	<b>0</b>	<b>0</b>	<b>38,798</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved	16,529			50,431			
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				171,301			
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>16,529</b>	<b>0</b>	<b>0</b>	<b>221,732</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				354,634			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission	81,327			844,786			
0840 Solid waste collection				13,717			
0850 Solid waste disposal				77,112			
0860 Waste diversion	88,959			719			
0898 Other							
<b>0899 Subtotal</b>	<b>170,286</b>	<b>0</b>	<b>0</b>	<b>1,290,968</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks				5,765			
1620 Recreation programs				72,359			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				241,797			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,921</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				48,785			
1820 Commercial and industrial				9,430			
1830 Residential development							
1840 Agriculture and reforestation	12,446						
1850 Tile drainage/shoreline assistance				17,121			
1898 Other							
<b>1899 Subtotal</b>	<b>12,446</b>	<b>0</b>	<b>0</b>	<b>75,336</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>257,655</b>	<b>11,807</b>	<b>0</b>	<b>1,962,049</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FIR2012: South Glengarry Tp

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2012

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

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

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

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band		
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate	
2 Y or N	3 #	4 \$	5 %	6 \$	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?	Year Current Phase-In Initiated	Term of Current Phase-In
2 Y or N	3 Year	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	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD	
1210	R Residential . . . . .	2	20110331	20110530	2	20110831	20111031
1220	M Multi-Residential . . . . .	2	20110331	20110530	2	20110831	20111031
1230	F Farmland . . . . .	2	20110331	20110530	2	20110831	20111031
1240	T Managed Forest . . . . .	2	20110331	20110530	2	20110831	20111031
1250	C Commercial . . . . .	2	20110331	20110530	2	20110831	20111031
1260	I Industrial . . . . .	2	20110331	20110530	2	20110831	20111031
1270	P Pipeline . . . . .	2	20110331	20110530	2	20110831	20111031
1298	Other <input type="text"/> SHOPPING CENTRES . . . . .	2	20110331	20110530	2	20110831	20111031

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**FIR2012: South Glengarry Tp**

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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2012

1. GENERAL PURPOSE LEVY INFORMATION

							Phase-In Taxable Assessment				LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
9299	TOTAL							1,376,093,410				6,203,456	8,246,162	3,892,681	18,342,299

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Rate	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			
								1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%
2001	0	South Glengarry Tp														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,035,190,449	1,035,190,449	0.491093%	0.652800%	0.221000%	1.364893%	5,083,748	6,757,723	2,287,771	14,129,242
0050	MT	0	Multi-Residential	Full Occupied	1.789800	100%	1,344,000	1,344,000	0.878979%	1.168400%	0.221000%	2.268379%	11,813	15,703	2,970	30,486
0210	CT	0	Commercial	Full Occupied	1.634025	100%	46,876,390	46,876,390	0.802458%	1.066700%	1.490000%	3.359158%	376,163	500,030	698,458	1,574,651
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.634025	100%	29,500	29,500	0.802458%	1.066700%	1.490000%	3.359158%	237	315	440	992
0240	CU	0	Commercial	Excess Land	1.634025	70%	972,845	972,845	0.561721%	0.746700%	1.043000%	2.351421%	5,465	7,264	10,147	22,876
0270	CX	0	Commercial	Vacant Land	1.634025	70%	2,753,200	2,753,200	0.561721%	0.746700%	1.043000%	2.351421%	15,465	20,558	28,716	64,739
0510	IT	0	Industrial	Full Occupied	2.063432	100%	7,045,806	7,045,806	1.013337%	1.347000%	1.590000%	3.950337%	71,398	94,907	112,028	278,333
0540	IU	0	Industrial	Excess Land	2.063432	70%	163,440	163,440	0.709336%	0.942900%	1.113000%	2.765236%	1,159	1,541	1,819	4,519
0570	IX	0	Industrial	Vacant Land	2.063432	70%	197,400	197,400	0.709336%	0.942900%	1.113000%	2.765236%	1,400	1,861	2,197	5,458
0710	PT	0	Pipeline	Full Occupied	1.367865	100%	50,467,000	50,467,000	0.671749%	0.893000%	1.184947%	2.749696%	339,012	450,670	598,007	1,387,689
0110	FT	0	Farmland	Full Occupied	0.250000	100%	227,753,980	227,753,980	0.122773%	0.163200%	0.055250%	0.341223%	279,620	371,694	125,834	777,148
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,386,540	1,386,540	0.122773%	0.163200%	0.055250%	0.341223%	1,702	2,263	766	4,731
2440	XT	0	Commercial, NConstr.	Full Occupied	1.634025	100%	981,820	981,820	0.802458%	1.066700%	1.260000%	3.129158%	7,879	10,473	12,371	30,723
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	60,900	60,900	0.491093%	0.652800%	0.221000%	1.364893%	299	398	135	832
2140	JT	0	Industrial, NConstr.	Full Occupied	2.063432	100%	574,800	574,800	1.013337%	1.347000%	1.260000%	3.620337%	5,825	7,743	7,242	20,810
2145	JU	0	Industrial, NConstr.	Excess Land	2.063432	70%	39,200	39,200	0.709336%	0.942900%	0.882000%	2.534236%	278	370	346	994
0340	ST	0	Shopping Centre	Full Occupied	1.634025	100%	132,640	132,640	0.802458%	1.066700%	1.490000%	3.359158%	1,064	1,415	1,976	4,455
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.063432	100%	52,000	52,000	1.013337%	1.347000%	1.590000%	3.950337%	527	700	827	2,054
2445	XU	0	Commercial, NConstr.	Excess Land	1.634025	70%	71,500	71,500	0.561721%	0.746700%	0.882000%	2.190421%	402	534	631	1,567
9201							Subtotal	1,376,093,410					6,203,456	8,246,162	3,892,681	18,342,299

2012-M01

# FIR2012: South Glengarry Tp

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2012

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

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

4001  
0010

RTC RTO	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		
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%	\$	\$	\$	\$
	RT	0	Residential	Full Occupied	1.000000	100%						0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
				Subtotal			0	0				0			0

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# FIR2012: South Glengarry Tp

Asmt Code: 0101  
 MAH Code: 71616

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2012

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

										LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699 TOTAL											0		0

  

6001 0010	RTC	Tax	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
	RTQ	Band							LT / ST	UT	EDUC	TOTAL	LT / ST	UT			
	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%	\$	\$	\$	\$	
	RT	0	Residential	Full Occupied	1.000000	100%										0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
																0	0
9601								Subtotal	0	0					0	0	



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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2012

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		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) . . . . .	131,168	172,113	83,991	387,272
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	6,334,624	8,418,275	3,976,672	18,729,571
<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 style="width: 100px;" 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 style="width: 100px;" type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	6,334,624	8,418,275	3,976,672	18,729,571

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# FIR2012: South Glengarry Tp

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2012

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		5,687,100	40,740	54,157	47,243	142,140

RTC RTO LIST	Tax Band 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			TOTAL 15
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS	
								8	9	10	11	12	13	14	
2001	0	South Glengarry Tp						0.000000%	0.000000%	0.000000%	0.000000%				
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	867,900	867,900	0.491093%	0.652800%	0.221000%	1.364893%	4,262	5,666	1,918	11,846
1210	CF	0 Commercial	PIL: Full Occupied	1.634025	100%	1,819,900	1,819,900	0.802458%	1.066700%	1.490000%	3.359158%	14,604	19,413	27,117	61,134
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.634025	100%	1,405,000	1,405,000	0.802458%	1.066700%	0.000000%	1.869158%	11,275	14,987	0	26,262
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.634025	70%	127,300	127,300	0.561721%	0.746700%	0.000000%	1.308421%	715	951	0	1,666
1218	CP	0 Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.634025	100%	689,000	689,000	0.802458%	1.066700%	1.490000%	3.359158%	5,529	7,350	10,266	23,145
1015	RP	0 Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	21,000	21,000	0.491093%	0.652800%	0.221000%	1.364893%	103	137	46	286
1285	CR	0 Commercial	PIL: Vacant Land, Taxable Tenant of Province	1.634025	70%	757,000	757,000	0.561721%	0.746700%	1.043000%	2.351421%	4,252	5,653	7,896	17,801
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			5,687,100	5,687,100					40,740	54,157	47,243	142,140

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MAH Code: 71616

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2012

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

										LT/ST PILS	UT PILS	Education PILS	TOTAL	
9499	<b>TOTAL</b> .....										0			0

  

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

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**FIR2012: South Glengarry Tp**

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MAH Code: 71616

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2012

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

RTC RTO LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal				0	0				0		0

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# FIR2012: South Glengarry Tp

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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2012

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .	21,974	28,166	35,066	85,206
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	TOTAL PILS Levied by Tax Rate	62,714	82,323	82,309	227,346
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .	13,925	18,563	48,507	80,995
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	28,923	38,434	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 . . . . .				0
8098	Other <input type="text" value="PARKS"/>	619			619
9892	<b>Subtotal</b>	43,467	56,997	162,968	263,432
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	TOTAL PILS Levied	106,181	139,320	245,277	490,778

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2012

		1. Municipal and School Board Taxation			TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	36.823%	8.104%	22.673%	32.400%	0.000%					
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Education Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	17 \$	3 \$	LT / ST	UT	6	7	8	9	10	11			
0010 Residential	1,035,251,349	1,035,251,349	1,035,251,349	14,130,074	5,084,047	6,758,121	2,287,906	1,426,229	115,202	359,497	386,978				
0050 Multi-residential	1,344,000	2,405,491	2,405,491	30,486	11,813	15,703	2,970	2,711	131	64	64				
0110 Farmland	227,753,980	56,938,495	56,938,495	777,148	279,620	371,694	125,834	88,946	2,096	22,897	11,895				
0140 Managed Forests	1,386,540	346,635	346,635	4,731	1,702	2,263	766	572	24	65	105				
<b>9110 Subtotal</b>	<b>1,265,735,869</b>	<b>1,094,941,970</b>	<b>1,094,941,970</b>	<b>14,942,439</b>	<b>5,377,182</b>	<b>7,147,781</b>	<b>2,417,476</b>	<b>1,518,458</b>	<b>117,453</b>	<b>382,523</b>	<b>399,042</b>	<b>0</b>			
0210 Commercial	50,631,935	80,907,312	80,907,312	1,663,258	397,330	528,167	737,761	271,666	59,788	167,273	239,035	0			
0215 Commercial New Construction	1,053,320	1,686,101	1,686,101	32,290	8,281	11,007	13,002	4,788	1,054	2,948	4,213	0			
0310 Parking Lot	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			
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0			
0340 Shopping Centre	132,640	216,737	216,737	4,455	1,064	1,415	1,976	728	160	448	640	0			
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0			
<b>9120 Subtotal</b>	<b>51,817,895</b>	<b>82,810,151</b>	<b>82,810,151</b>	<b>1,700,003</b>	<b>406,675</b>	<b>540,589</b>	<b>752,739</b>	<b>277,181</b>	<b>61,002</b>	<b>170,669</b>	<b>243,887</b>	<b>0</b>			
0510 Industrial	7,458,646	15,167,038	15,167,038	290,364	74,484	99,009	116,871	43,035	9,471	26,498	37,866	0			
0515 Industrial New Construction	614,000	1,242,681	1,242,681	21,804	6,103	8,113	7,588	2,794	615	1,720	2,459	0			
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0			
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0			
<b>9130 Subtotal</b>	<b>8,072,646</b>	<b>16,409,719</b>	<b>16,409,719</b>	<b>312,168</b>	<b>80,587</b>	<b>107,122</b>	<b>124,459</b>	<b>45,830</b>	<b>10,086</b>	<b>28,219</b>	<b>40,325</b>	<b>0</b>			
0710 Pipelines	50,467,000	69,032,043	69,032,043	1,387,689	339,012	450,670	598,007	220,204	48,462	135,586	193,754	0			
0810 Other Property Classes	0	0	0	0	0	0	0								
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0								
9170 Supplementary Taxes	0	0	0	387,272	131,168	172,113	83,991	48,463	8,232	13,592	13,704	0			
<b>9180 Total Levied by Rate</b>				<b>18,729,571</b>	<b>6,334,624</b>	<b>8,418,275</b>	<b>3,976,672</b>	<b>2,110,136</b>	<b>245,236</b>	<b>730,588</b>	<b>890,712</b>	<b>0</b>			
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0								
9192 Other Taxation Amounts	0	0	0	0	0	0	0								
<b>9199 TOTAL before Adj.</b>	<b>1,376,093,410</b>	<b>1,263,193,883</b>	<b>1,263,193,883</b>	<b>18,729,571</b>	<b>6,334,624</b>	<b>8,418,275</b>	<b>3,976,672</b>	<b>2,110,136</b>	<b>245,236</b>	<b>730,588</b>	<b>890,712</b>	<b>0</b>			

		2. Payments-In-Lieu of Taxation			Municipal PILS			Education PILS		
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	LT / ST	UT	6	7	8	9
	16 \$	2 \$	17 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$
1010 Residential	888,900	888,900	888,900	12,132	4,365	5,803	1,964			
1050 Multi-residential	0	0	0	0	0	0	0			
1110 Farmland	0	0	0	0	0	0	0			
1140 Managed Forests	0	0	0	0	0	0	0			
<b>9210 Subtotal</b>	<b>888,900</b>	<b>888,900</b>	<b>888,900</b>	<b>12,132</b>	<b>4,365</b>	<b>5,803</b>	<b>1,964</b>			
1210 Commercial	4,798,200	7,406,888	7,406,888	130,008	36,375	48,354	45,279			
1215 Commercial New Construction	0	0	0	0	0	0	0			
1310 Parking Lot	0	0	0	0	0	0	0			
1320 Office Building	0	0	0	0	0	0	0			
1325 Office Building New Construction	0	0	0	0	0	0	0			
1340 Shopping Centre	0	0	0	0	0	0	0			
1345 Shopping Centre New Construction	0	0	0	0	0	0	0			
<b>9220 Subtotal</b>	<b>4,798,200</b>	<b>7,406,888</b>	<b>7,406,888</b>	<b>130,008</b>	<b>36,375</b>	<b>48,354</b>	<b>45,279</b>			
1510 Industrial	0	0	0	0	0	0	0			
1515 Industrial New Construction	0	0	0	0	0	0	0			
1610 Large Industrial	0	0	0	0	0	0	0			
1615 Large Industrial New Construction	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>			
1718 Pipelines	0	0	0	0	0	0	0			
1810 Other Property Classes	0	0	0	0	0	0	0			
9270 Supplementary PILS	0	0	0	85,206	21,974	28,166	35,066			
<b>9280 Total Levied by Rate</b>				<b>227,346</b>	<b>62,714</b>	<b>82,323</b>	<b>82,309</b>			
9290 Amts Added to PILS	0	0	0	0	0	0	0			
9292 Other PIL Amounts	0	0	0	263,432	43,467	56,997	162,968			
<b>9299 TOTAL before Adj.</b>	<b>5,687,100</b>	<b>8,295,788</b>	<b>8,295,788</b>	<b>490,778</b>	<b>106,181</b>	<b>139,320</b>	<b>245,277</b>			

Part 3 contains Distribution of PILS by School Boards

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MAH Code: 71616

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2012

#### 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	1,612	2,143	2,371	6,126		6,126	3,983	2,143						
5020 Canada Enterprises	1,011	1,344	1,877	4,232		4,232	2,888	1,344						
<b>Ontario</b>														
Municipal Tax Assist. Act				0		0								
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	57,390	75,246	76,792	209,428	27,006	236,434	139,978	96,456						
5230 Inst. Payments - Heads and Beds	0	0	0	0		0								
5232 Railway Rights-of-way	13,925	18,563	48,507	80,995		80,995	13,925	18,563	48,507	17,862	3,931	10,998	15,716	
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other PARKS	619			619		619	619							
<b>Ontario Enterprises</b>														
5410 Ontario Housing Corp.				0		0								
5430 Liquor Control Board of Ont.	1,709	2,272		3,981		3,981	1,709	2,272						
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	28,923	38,434	114,461	181,818		181,818	28,923	38,434	114,461	42,148	9,276	25,952	37,085	
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other HYDRO	889	1,181	1,222	3,292		3,292	2,111	1,181						
5610 Municipal Enterprises	103	137	47	287		287	150	137						
5910 Other Muns and Enterprises				0		0								
5950 Amounts Added to PIL	0	0	0	0		0								
<b>9599 TOTAL</b>	<b>106,181</b>	<b>139,320</b>	<b>245,277</b>	<b>490,778</b>	<b>27,006</b>	<b>517,784</b>	<b>194,286</b>	<b>160,530</b>	<b>162,968</b>	<b>60,010</b>	<b>13,207</b>	<b>36,950</b>	<b>52,801</b>	<b>0</b>







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# Schedule 40

## CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2012

	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
1499 <b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	165,303		32,175		29,851			227,329			227,329
1620 Recreation programs	7,177		41,363					48,540			48,540
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	311,282		342,305		10,000	64,024	136,462	864,073			864,073
1640 Libraries								0			0
1645 Museums								0			0
1650 Cultural services								0			0
1698 Other								0			0
1699 <b>Subtotal</b>	483,762	0	415,843	0	39,851	64,024	136,462	1,139,942	0	0	1,139,942
<b>Planning and development</b>											
1810 Planning and zoning	74,920		24,900		5,640			105,460			105,460
1820 Commercial and Industrial	96,178		41,800					137,978			137,978
1830 Residential development								0			0
1840 Agriculture and reforestation	24,897							24,897			24,897
1850 Tile drainage/shoreline assistance		17,121						17,121			17,121
1898 Other								0			0
1899 <b>Subtotal</b>	195,995	17,121	66,700	0	5,640	0	0	285,456	0	0	285,456
1910 Other								0			0
9910 <b>TOTAL</b>	3,096,575	19,467	4,073,141	1,186,489	222,345	300,168	2,582,758	11,480,943	0	0	11,480,943

# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2012

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	2,486,510
5020	Employee benefits . . . . .	610,065
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	3,096,575
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	3,096,575
<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) . . . . .	102
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	
5820	Grants to universities and colleges . . . . .	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
5910	Payments pertaining to the equalization of General Assistance in the GTA . . . . .	
5920	Payments pertaining to the equalization of Social Housing in the GTA . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	
<b>Line 0611 of column 11 (Total costs for paved roads) includes:</b>		
6106	Urban storm water . . . . .	
6107	Rural storm water . . . . .	
<b>Line 0612 of column 11 (Total costs for unpaved roads) includes:</b>		
6108	Rural storm water . . . . .	
<b>Line 0831 of column 11 (Total costs for water treatment) includes:</b>		
6611	Treatment costs for water not treated to drinking water standards . . . . .	
<b>Line 0832 of column 11 (Total costs for water distribution) includes:</b>		
6612	Distribution/transmission costs for water not treated to drinking water standards . . . . .	



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# FIR2012: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2012

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2012 Opening Net Book Value	COST					AMORTIZATION				2012 Closing Net Book Value	
		2012 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2012 Closing Cost Balance	2012 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2012 Closing Amortization Balance		
		1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing	0	0			0	0			0		0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0		0
1430	Rent Supplement Programs	0	0			0	0			0		0
1497	Other	0	0			0	0			0		0
1498	Other	0	0			0	0			0		0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	351,328	524,429			524,429	173,101			173,101		351,328
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	2,107,517	3,661,002	240,360		3,901,362	1,553,485	125,263		1,678,748		2,222,614
1640	Libraries	0	0			0	0			0		0
1645	Museums	0	0			0	0			0		0
1650	Cultural services	0	0			0	0			0		0
1698	Other	0	0			0	0			0		0
1699	<b>Subtotal</b>	2,458,845	4,185,431	240,360	0	4,425,791	1,726,586	125,263	0	1,851,849		2,573,942
<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
1899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0		0
9910	<b>Total Tangible Capital Assets</b>	50,669,888	91,673,637	1,570,239	632,000	92,611,876	41,003,749	2,582,758	456,034	43,130,473		49,481,403

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**FIR2012: South Glengarry Tp** **Schedule 51**  
**Asmt Code: 0101** **SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MAH Code: 71616** **for the year ended December 31, 2012**

SEGMENTED BY ASSET CLASS

		2012 Opening Net Book Value (NBV) 1 \$	2012 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	1,235,926	1,213,871
2010	Land Improvements . . . . .	0	
2020	Buildings . . . . .	4,864,261	4,949,248
2030	Machinery & Equipment . . . . .	928,159	892,238
2040	Vehicles . . . . .	1,047,246	949,885
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	<b>Total General Capital Assets</b>	<b>8,075,592</b>	<b>8,005,242</b>
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	11,839,301	11,498,507
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	26,807,560	25,993,157
2297	Other <input type="text" value="BRIDGES"/>	3,947,435	3,984,497
2298	Other <input type="text"/>	0	
2299	<b>Total Infrastructure Assets</b>	<b>42,594,296</b>	<b>41,476,161</b>
9920	<b>Total Tangible Capital Assets</b>	<b>50,669,888</b>	<b>49,481,403</b>
2405	<b>Construction-in-progress</b>	<b>16,207</b>	<b>33,006</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>50,686,095</b>	<b>49,514,409</b>

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# FIR2012: 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, 2012

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2012 Opening Balance	Expenditures in 2012	Less Assets Capitalized	2012 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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Transportation services</b>				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0	33,006		33,006
0614	Roadways - Traffic Operations & Roadside	16,207		16,207	0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	<b>16,207</b>	<b>33,006</b>	<b>16,207</b>	<b>33,006</b>
	<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>16,207</b>	<b>33,006</b>	<b>16,207</b>	<b>33,006</b>

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# FIR2012: 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, 2012

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	-460,736
1020	Acquisition of tangible capital assets . . . . .	-1,587,038
1030	Amortization of tangible capital assets . . . . .	2,582,758
1031	Contributed (Donated) tangible capital assets . . . . .	
1040	(Gain)/Loss on sale to tangible capital assets . . . . .	146,979
1050	Proceeds on sale of tangible capital assets . . . . .	28,987
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>1,171,686</b>
1210	Acquisition and consumption of supplies inventories . . . . .	3,871
1220	Acquisition and consumption of prepaid expenses . . . . .	
1230	Other <input type="text"/>	
<b>1299</b>	<b>Subtotal</b>	<b>3,871</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	714,821
1420	Net financial assets (net debt), beginning of year . . . . .	4,437,466
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>5,152,287</b>

### SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0225	Ontario Clean Water Agency (OCWA) . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
<b>0265</b>	<b>Infrastructure Ontario . . . . .</b>	
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 . . . . .	1,587,038
0406	Reserves and Reserve funds . . . . .	
0410	Municipal User Fees & Service Charges . . . . .	
0415	Development Charges . . . . .	
0416	Recreation land (The Planning Act) . . . . .	
0419	Donations . . . . .	
0420	Other <input type="text"/>	
0425	Capital Grants: Federal . . . . .	
0430	Capital Grants: Provincial . . . . .	
0435	Capital Grants: Other Municipalities . . . . .	
0440	Canada Gas Tax . . . . .	
0445	Provincial Gas Tax . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Subtotal</b>	<b>1,587,038</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>1,587,038</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>	<b>0</b>



# FIR2012: South Glengarry Tp

# Schedule 54

Asmt Code: 0101

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 71616

for the year ended December 31, 2012

\* 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

		2012 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"/>	
0299	<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"/>	
0499	<b>Subtotal</b>	<b>0</b>
2099	<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"/>	
0699	<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"/>	
0899	<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"/>	
1099	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	<b>0</b>
1220	Cash and cash equivalents, beginning of year . . . . .	2,589,671
9920	Cash and cash equivalents, end of year . . . . .	2,589,671

		2012 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01) . . . . .	0
1420	Less: Debt repayment (SLC 54 1020 01) . . . . .	0
9930	Net cash available for other purposes . . . . .	0

**FIR2012: South Glengarry Tp**

**Schedule 54**

Asmt Code: 0101

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

MAH Code: 71616

for the year ended December 31, 2012

\* 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**

		2012 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	-460,736
2020	Non-cash items including amortization . . . . .	2,729,737
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	-162,448
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	
2096	Other <input type="text"/> . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
2099	<b>Cash provided by operating transactions</b>	<b>2,106,553</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	28,987
0620	Cash used to acquire tangible capital assets . . . . .	-1,587,038
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Cash applied to capital transactions</b>	<b>-1,558,051</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<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 . . . . .	-176,810
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Cash applied to financing transactions</b>	<b>-176,810</b>
1210	Increase in cash and cash equivalents . . . . .	371,692
1220	Cash and cash equivalents, beginning of year . . . . .	2,630,163
9920	Cash and cash equivalents, end of year . . . . .	3,001,855

		2012 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01) . . . . .	2,106,553
1420	Less: Debt repayment (SLC 54 1020 01). . . . .	-176,810
9930	Net cash available for other purposes . . . . .	1,929,743

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# FIR2012: South Glengarry Tp

# Schedule 60

Asmt Code: 0101

## CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 71616

for the year ended December 31, 2012

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	359,649	0	5,514,611
0310	Allocation of Surplus			963,200
	Development Charges Act			
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	<b>Subtotal Development Charges Act</b>	0		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)	14,000		
0841	Investment Income	4,513		60,543
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	395,094		
0863	Canada Transit Funding (Bill C-48)			
0864	Building Canada Fund (BCF)			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	<b>TOTAL Revenues &amp; Surplus</b>	413,607	0	1,023,743
0910	Less: Utilization (deferred revenue recognized)	434,188		784,966
2099	<b>Balance, end of year</b>	339,068	0	5,753,388

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# FIR2012: South Glengarry Tp

# Schedule 60

Asmt Code: 0101

## CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 71616

for the year ended December 31, 2012

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds . . . . .			1,574,615
5020 Contingencies . . . . .			
Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030 Sewer . . . . .			
5040 Water . . . . .			
5050 Replacement of equipment . . . . .			126,107
5060 Sick leave . . . . .			
5070 Insurance . . . . .			
5080 Workplace Safety and Insurance Board (WSIB) . . . . .			70,000
5090 Post-employment benefits . . . . .			
5091 Tax rate stabilization . . . . .			
5630 Lot levies . . . . .			
5660 Parking revenues . . . . .			
5670 Debenture repayment . . . . .			
5680 Exchange rate stabilization . . . . .			

Per Service Purpose:

5205 General government . . . . .			50,000
5210 Protection services . . . . .			1,601,678
Transportation services:			
5215 Roadways . . . . .			1,239,501
5216 Winter Control . . . . .			
5220 Transit . . . . .			
5221 Parking . . . . .			
5222 Street lighting . . . . .			
5223 Air transportation . . . . .			82,017
Environmental services:			
5225 Wastewater system . . . . .			453,174
5230 Storm water system . . . . .			
5235 Waterworks system . . . . .			
5240 Solid waste collection . . . . .			
5245 Solid waste disposal . . . . .			100,000
5246 Waste diversion . . . . .			
5250 Health services . . . . .			4,000
5255 Social and family services . . . . .			
5260 Social housing . . . . .			
Recreation and cultural services:			
5265 Parks . . . . .			58,392
5266 Recreation programs . . . . .			71,281
5271 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274 Recreation facilities - All Other . . . . .			257,066
5275 Libraries . . . . .			
5276 Museums . . . . .			5,557
5277 Cultural services . . . . .			
5280 Planning and development . . . . .			60,000
5290 Other <input type="text"/> . . . . .			

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services . . . . .	290,711		
5620 Development Charges Act - Discounted services . . . . .			
5640 Subdivider contributions . . . . .			
5650 Recreational land (the Planning Act) . . . . .	38,060		
5661 Building Code Act, 1992 (Section 2.23) . . . . .			
5690 Gasoline Tax - Province . . . . .			
5691 Gasoline Tax - Federal . . . . .	10,297		
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 TOTAL</b>	<b>339,068</b>	<b>0</b>	<b>5,753,388</b>

2012-V01

**FIR2012: South Glengarry Tp**

Asmt Code: 0101  
MAH Code: 71616

**Schedule 61**  
**DEVELOPMENT CHARGES RESERVE FUNDS**  
for the year ended December 31, 2012

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31	
	Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided		Total
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205 General Government . . . . .	0					0					0	0
0210 Fire Protection . . . . .	0					0					0	0
0215 Police Protection . . . . .	0					0					0	0
0220 Roads and Structures . . . . .	0					0					0	0
0225 Transit . . . . .	0					0					0	0
0230 Wastewater . . . . .	0					0					0	0
0235 Stormwater . . . . .	0					0					0	0
0240 Water . . . . .	0					0					0	0
0245 Emergency Medical Services . . . . .	0					0					0	0
0250 Homes for the Aged . . . . .	0					0					0	0
0255 Daycare . . . . .	0					0					0	0
0260 Housing . . . . .	0					0					0	0
0265 Parkland Development . . . . .	0					0					0	0
0270 GO Transit . . . . .	0					0					0	0
0275 Library . . . . .	0					0					0	0
0280 Recreation . . . . .	0					0					0	0
0285 Development Studies . . . . .	0					0					0	0
0286 Parking . . . . .	0					0					0	0
0287 Animal Control . . . . .	0					0					0	0
0288 Municipal Cemeteries . . . . .	0					0					0	0
0290 Other . . . . .	0					0					0	0
0295 Other . . . . .	0					0					0	0
0296 Other . . . . .	0					0					0	0
0297 Other . . . . .	0					0					0	0
<b>0299 TOTAL</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>0</b>

Note 1: Please attach the financial statement relating to development charge by-laws and reserve funds identified in section 43 of the Development Charges Act, 1997.

Note 2: Please attach a copy of your municipal development charge pamphlet, which provides information on your DC rates in place as of December 31.



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# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2012

*Sq. Foot / Sq. Metre (Please specify)*

### RESIDENTIAL CHARGES (\$)

	Single Detached	Semi- Detached	Other Multiples	Apartments		Other	Other	Other	Other
				< =	> =				
				1 Bedroom	2 Bedroom				
Service	1	2	3	4	5	6	7	8	9

### NON - RESIDENTIAL CHARGES (\$)

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

**FIR2012: South Glengarry Tp**

**Schedule 70**

Asmt Code: 0101  
MAH Code: 71616

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2012

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	3,001,855
<b>Accounts receivable</b>		
0410	Canada . . . . .	544,288
0420	Ontario . . . . .	105,903
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	
0450	School boards . . . . .	
0490	Other receivables . . . . .	1,077,235
<b>0499</b>	<b>Subtotal</b>	<b>1,727,426</b>
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	1,383,507
0620	Previous year's levies . . . . .	683,164
0630	Prior year's levies . . . . .	1,099,624
0640	Penalties and interest . . . . .	475,290
0690	LESS: Allowance for uncollectables . . . . .	30,000
<b>0699</b>	<b>Subtotal</b>	<b>3,611,585</b>
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	
0828	Other <input type="text"/>	
<b>0829</b>	<b>Subtotal</b>	<b>0</b>
<b>Debt Recoverable from Others</b>		
0861	Municipalities . . . . .	
0862	School Boards . . . . .	
0863	Retirement Funds . . . . .	
0864	Sinking Funds . . . . .	
0865	Individuals . . . . .	
0868	Other <input type="text"/>	
<b>0845</b>	<b>Subtotal</b>	<b>0</b>
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other <input type="text"/>	
<b>0898</b>	<b>Subtotal</b>	<b>0</b>
<b>9930</b>	<b>TOTAL Financial Assets</b>	<b>8,340,866</b>
8010	* Market value of Investments included in Line 0829 . . . . .	



# FIR2012: South Glengarry Tp

# Schedule 70

Asmt Code: 0101  
MAH Code: 71616

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2012

Liabilities		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	80,038
2220	Ontario	
2230	Upper-tier	136,527
2240	Other municipalities	
2250	School boards	26,435
2260	Interest on debt	
2270	Trade accounts payable	1,188,336
2290	Other	
<b>2299</b>	<b>Subtotal</b>	1,431,336
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	339,068
2490	Other	
<b>2499</b>	<b>Subtotal</b>	339,068
<b>Long term liabilities</b>		
2610	Debt issued	233,035
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>	233,035
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	1,185,140
<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>9940</b>	<b>TOTAL Liabilities</b>	3,188,579
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	5,152,287

Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	49,514,409
6250	Inventories of Supplies	11,310
6260	Prepaid Expenses	
6299	<b>Total Non-Financial Assets</b>	49,525,719
9970	<b>Total Accumulated Surplus/(Deficit)</b>	54,678,006

Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	49,514,409
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	5,753,388
6430	General Surplus/ (Deficit)	
<b>Local boards</b>		
5030	Transit operations	
5035	Water operations	600,185
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	-4,836
5077	Other	
5078	Other	
5079	Other	
<b>5098</b>	<b>Total Local Boards</b>	595,349
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-1,185,140
6610	Other	
6620	Other	
6630	Other	
6640	Other	
<b>6699</b>	<b>Total Other</b>	-1,185,140
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	54,678,006

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# FIR2012: 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, 2012

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	3,871,868
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	18,729,571
0225	PLUS: Current Year Penalties and Interest . . . . .	445,340
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	19,181,067
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	254,127
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	3,611,585

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	17,091,937
0620	Previous year's tax . . . . .	1,615,238
0630	Penalties and interest . . . . .	467,286
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text" value="ADJUSTMENT TO PROVISION"/>	6,606
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>19,181,067</b>

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# FIR2012: 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, 2012

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)	32,547	5,431	16,337	22,587	76,902	64,057	72,007	212,966	
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)	5,815	1,280	3,581	5,117	15,793	8,501	11,275	35,569	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other TAX CAPPING					0	5,592		5,592	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	<b>Tax adjustments before allowances</b>	38,362	6,711	19,918	27,704	92,695	78,150	83,282	254,127	

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 315)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other					0			0	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	2,131,784	251,732	747,620	915,809	0	4,046,945			

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# FIR2012: South Glengarry Tp

# Schedule 74

Asmt Code: 0101

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2012

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies . . . . .	233,035
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>233,035</b>
0499	PLUS: All debt assumed by the municipality from others . . . . .	
LESS: All debt assumed by others		
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer . . . . .	
0820	Water . . . . .	
0896	Other <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
LESS: Own sinking funds (Actual balances)		
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>233,035</b>

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

1210	Sinking fund debentures . . . . .	233,035
1220	Installment (serial) debentures . . . . .	
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1260	Ontario Clean Water Agency (OCWA) . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text"/> . . . . .	
1298	Other <input type="text"/> . . . . .	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>233,035</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 . . . . .	233,035
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>233,035</b>

2012-V01

# FIR2012: South Glengarry Tp

# Schedule 74

Asmt Code: 0101

## LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 71616

for the year ended December 31, 2012

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

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

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

1810	Own funds . . . . .	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer . . . . .	<input type="text"/>
1830	Water . . . . .	<input type="text"/>

### 6. Details of sinking fund balance

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

### 7. Long term commitments at year end

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

2012-V01

**FIR2012: South Glengarry Tp**

Asmt Code: 0101  
MAH Code: 71616

**Schedule 74  
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2012

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

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

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates . . . . .			
3014	Other . . . . .	120,300	2,346	
3015	Tile Drainage/Shoreline Assistance . . . . .	56,510	17,121	
3020	Recovered from reserve funds . . . . .			
Recovered from unconsolidated entities:				
3030	Electricity . . . . .			
3040	Gas . . . . .			
3050	Telephone . . . . .			
3097	Other <input type="text"/> . . . . .			
3098	Other <input type="text"/> . . . . .			
3099	<b>TOTAL</b>	<b>176,810</b>	<b>19,467</b>	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt . . . . .			
3120	Provincial Grant funding for repayment of long term debt . . . . .			
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)</b>				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			<b>0</b>
3150	Financing leases (not Tangible capital leases) beyond term of Council . . . . .			
3199	<b>TOTAL</b>			<b>0</b>

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

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# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2012

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 2013 . . . . .							34,930	13,982
3220	Year 2014 . . . . .							37,026	11,886
3230	Year 2015 . . . . .							39,248	9,665
3240	Year 2016 . . . . .							34,184	7,310
3250	Year 2017 . . . . .							30,393	5,259
3260	Years 2018 to 2022 . . . . .							57,254	6,903
3270	Years 2023 onwards . . . . .								
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	0	0	0	0	0	0	233,035	55,005

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)

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

# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

# Schedule 75 WATER SERVICE

for the year ended December 31, 2012

## WATER SERVICE

### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
0205	User Fees . . . . .	744,112
0206	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
0210	Services to Other Municipalities . . . . .	
0215	Ontario Conditional Grants . . . . .	
0220	Ontario Housing Programs . . . . .	
0225	Canada Conditional Grants . . . . .	
0230	Ontario Capital Grants . . . . .	
0235	Canada Capital Grants . . . . .	
0240	Canada Gas Tax Funding . . . . .	
0245	Revenue from Other Municipalities . . . . .	
0250	Investment Income . . . . .	8,476
0260	Deferred revenue earned . . . . .	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Total Revenues</b>	<b>752,588</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		
0410	Salaries, Wages and Employee Benefits . . . . .	169,172
0420	Operating and General Expenditures . . . . .	208,890
0430	Amortization Expense . . . . .	590,190
0440	Interest Expense . . . . .	1,173
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Total Expenses</b>	<b>969,425</b>
<b>9910</b>	<b>Net Income</b>	<b>-216,837</b>



# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 75 WASTEWATER SERVICE

for the year ended December 31, 2012

### WASTEWATER SERVICE

#### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
1005	User Fees . . . . .	450,333
1006	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
1010	Services to Other Municipalities . . . . .	
1015	Ontario Conditional Grants . . . . .	
1020	Ontario Housing Programs . . . . .	
1025	Canada Conditional Grants . . . . .	
1030	Ontario Capital Grants . . . . .	
1035	Canada Capital Grants . . . . .	
1040	Canada Gas Tax Funding . . . . .	
1045	Revenue from Other Municipalities . . . . .	
1050	Investment Income . . . . .	8,476
1060	Deferred revenue earned . . . . .	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Total Revenues</b>	<b>458,809</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		
1210	Salaries, Wages and Employee Benefits . . . . .	169,172
1220	Operating and General Expenditures . . . . .	208,890
1230	Amortization Expense . . . . .	91,098
1240	Interest Expense . . . . .	1,173
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
<b>1299</b>	<b>Total Expenses</b>	<b>470,333</b>
<b>9920</b>	<b>Net Income</b>	<b>-11,524</b>

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# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 75 TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY for the year ended December 31, 2012

### WATER SERVICE

#### SEGMENTED BY ASSET CLASS

	2012 Opening Net Book Value	COST				2012 Closing Cost Balance	AMORTIZATION				2012 Closing Net Book Value	Construction in Progress
		2012 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2012 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2012 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$		5 \$	6 \$	7 \$	8 \$		
0210 Land .....	89,807	89,807				89,807	0			0	89,807	
0220 Buildings .....	11,839,302	20,986,304	211,788			21,198,092	9,147,002	552,582		9,699,584	11,498,508	
0230 Distribution / Transmission Mains .....	2,255,648	2,730,875				2,730,875	475,227	28,483		503,710	2,227,165	
0240 Equipment .....	0	0				0	0			0	0	
0296 Other <input type="text"/>	0	0				0	0			0	0	
0297 Other <input type="text"/>	0	0				0	0			0	0	
0298 Other <input type="text"/>	0	0				0	0			0	0	
<b>0299 Total Infrastructure Assets</b>	<b>14,184,757</b>	<b>23,806,986</b>	<b>211,788</b>	<b>0</b>	<b>0</b>	<b>24,018,774</b>	<b>9,622,229</b>	<b>581,065</b>	<b>0</b>	<b>10,203,294</b>	<b>13,815,480</b>	<b>0</b>

### WASTEWATER SERVICE

#### SEGMENTED BY ASSET CLASS

	2012 Opening Net Book Value	COST				2012 Closing Cost Balance	AMORTIZATION				2012 Closing Net Book Value	Construction in Progress
		2012 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2012 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2012 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$		5 \$	6 \$	7 \$	8 \$		
0410 Land .....	0	0				0	0			0	0	
0420 Buildings .....	0	0				0	0			0	0	
0430 Collection Mains .....	7,263,678	8,809,091				8,809,091	1,545,413	91,098		1,636,511	7,172,580	
0440 Equipment .....	0	0				0	0			0	0	
0496 Other <input type="text"/>	0	0				0	0			0	0	
0497 Other <input type="text"/>	0	0				0	0			0	0	
0498 Other <input type="text"/>	0	0				0	0			0	0	
<b>0499 Total Infrastructure Assets</b>	<b>7,263,678</b>	<b>8,809,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,809,091</b>	<b>1,545,413</b>	<b>91,098</b>	<b>0</b>	<b>1,636,511</b>	<b>7,172,580</b>	<b>0</b>

# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2012

#### 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

##### STATEMENT OF OPERATIONS

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

# FIR2012: South Glengarry Tp

# Schedule 77

Asmt Code: 0101

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 71616

for the year ended December 31, 2012

0210 District Social Services Administration Board

### Consolidated Statement of Financial Position

#### Financial Assets

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

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

#### Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

#### Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

#### Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

**FIR2012: South Glengarry Tp** **Schedule 77**  
**Asmt Code: 0101** **DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD**  
**MAH Code: 71616** **for the year ended December 31, 2012**

1210 District Social Services Administration Board				
<b>Consolidated Statement of Operations</b>				
<b>REVENUES</b>				
<b>Provincial</b>				
DSSAB		Municipality's Share	% of Municipality's Share of DSSAB	
1		2	3	
\$		\$	%	
1410	Ontario Works . . . . .		0	
1420	Ontario Disability Support Program (ODSP) . . . . .		0	
1430	Ontario Drug Benefit Program (ODB) . . . . .		0	
1440	Child Care . . . . .		0	
1450	Land Ambulance . . . . .		0	
1460	Social Housing . . . . .		0	
1498	Other <input type="text"/>		0	
1499	<b>Total Provincial Funding</b>	0	0	
<b>Federal</b>				
1610	Social Housing . . . . .		0	
1698	Other <input type="text"/>		0	
1699	<b>Total Federal Funding</b>	0	0	
<b>Municipal Contributions</b>				
1810	Municipal Billings . . . . .		0	
1898	Other <input type="text"/>		0	
1899	<b>Total Municipal Contributions</b>	0	0	
<b>Other Revenues</b>				
2010	Investment Income . . . . .		0	
2020	Deferred revenue earned . . . . .		0	
2097	Other <input type="text"/>		0	
2098	Other <input type="text"/>		0	
2099	<b>Total Other Revenues</b>	0	0	
9930	<b>Total Revenues</b>	0	0	
<b>EXPENSES</b>				
<b>Social Services</b>				
2210	Ontario Works . . . . .		0	
2220	Ontario Disability Support Program (ODSP) . . . . .		0	
2230	Ontario Drug Benefit Program (ODB) . . . . .		0	
2240	Child Care . . . . .		0	
2250	Social Housing . . . . .		0	
2260	Other <input type="text"/>		0	
2299	<b>Total Social Services</b>	0	0	
<b>Health Services</b>				
2410	Land Ambulance . . . . .		0	
2420	Public Health . . . . .		0	
2430	Other <input type="text"/>		0	
2440	DSSAB Administration . . . . .		0	
2496	Other <input type="text"/>		0	
2497	Other <input type="text"/>		0	
2498	Other <input type="text"/>		0	
2499	<b>Total Health Services</b>	0	0	
9940	<b>Total Expenses</b>	0	0	
9950	<b>Annual Surplus / (Deficit)</b>	0	0	

# FIR2012: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 77 HEALTH UNIT

for the year ended December 31, 2012

0210 Health Unit

### Consolidated Statement of Financial Position

#### Financial Assets

	Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
0410 Cash and cash equivalents . . . . .		0	
0420 Accounts Receivable . . . . .		0	
0430 Investments . . . . .		0	
0496 Other <input type="text"/>		0	
0497 Other <input type="text"/>		0	
0498 Other <input type="text"/>		0	
<b>0499 Total Financial Assets</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

#### Liabilities

0610 Accounts Payable and accrued liabilities . . . . .		0	
0620 Debt . . . . .		0	
0630 Pensions and other employee benefits . . . . .		0	
0640 Other accrued liabilities . . . . .		0	
0650 Deferred Revenue . . . . .		0	
0696 Other <input type="text"/>		0	
0697 Other <input type="text"/>		0	
0698 Other <input type="text"/>		0	
<b>0699 Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>9910 Net Financial Assets (Net Debt)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
---	----------	----------	-------------

#### Non-Financial Assets

0810 Tangible capital assets . . . . .		0	
0820 Inventories of supplies . . . . .		0	
0830 Prepaid expenses . . . . .		0	
0896 Other <input type="text"/>		0	
0897 Other <input type="text"/>		0	
0898 Other <input type="text"/>		0	
<b>0899 Total Non-Financial Assets</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>9920 Accumulated Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
---	----------	----------	-------------

#### Accumulated Surplus Analysis

1010 Equity in Tangible Capital Assets . . . . .		0	
1020 Reserves and Reserve funds . . . . .		0	
1030 General Surplus/(Deficit) . . . . .		0	
1097 Other <input type="text"/>		0	
1098 Other <input type="text"/>		0	
<b>1099 Accumulated Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

# FIR2012: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 77 HEALTH UNIT

for the year ended December 31, 2012

1210 Health Unit

### Consolidated Statement of Operations

#### REVENUES

##### Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other	
1498	Other	
1499	<b>Total Provincial Funding</b>	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
0	0	0.0%

##### Federal

1611	Government of Canada	
1698	Other	
1699	<b>Total Federal Funding</b>	

	0	
	0	
0	0	0.0%

##### Municipal Contributions

1810	Municipal Billings	
1898	Other	
1899	<b>Total Municipal Contributions</b>	

	0	
	0	
0	0	0.0%

##### Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other	
2098	Other	
2099	<b>Total Other Revenues</b>	

	0	
	0	
	0	
	0	
0	0	0.0%

9930 **Total Revenues**

0	0	0.0%
---	---	------

#### EXPENSES

##### Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other	
2440	DSSAB Administration	
2496	Other	
2497	Other	
2498	Other	
2499	<b>Total Health Services</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9950 **Annual Surplus / (Deficit)**

0	0	0.0%
---	---	------

# FIR2012: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 77 OTHER CATEGORY for the year ended December 31, 2012

0210 Entity

### Consolidated Statement of Financial Position

#### Financial Assets

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

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

#### Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910

**Net Financial Assets (Net Debt)**

0	0	0.0%
---	---	------

#### Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920

**Accumulated Surplus/(Deficit)**

0	0	0.0%
---	---	------

#### Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	0.0%



# FIR2012: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 77 OTHER CATEGORY for the year ended December 31, 2012

1210 Entity					
Consolidated Statement of Operations					
		Other Category	Municipality's Share	% of Municipality's Share of Other Category	
		1	2	3	
		\$	\$	%	
<b>REVENUES</b>					
<b>Provincial</b>					
1411	Province of Ontario		0		
1498	Other		0		
1499	<b>Total Provincial Funding</b>	0	0	0.0%	
<b>Federal</b>					
1611	Government of Canada		0		
1698	Other		0		
1699	<b>Total Federal Funding</b>	0	0	0.0%	
<b>Municipal Contributions</b>					
1810	Municipal Billings		0		
1898	Other		0		
1899	<b>Total Municipal Contributions</b>	0	0	0.0%	
<b>Other Revenues</b>					
2010	Investment Income		0		
2020	Deferred revenue earned		0		
2097	Other		0		
2098	Other		0		
2099	<b>Total Other Revenues</b>	0	0	0.0%	
9930	<b>Total Revenues</b>	0	0	0.0%	
<b>EXPENSES</b>					
2693	Other		0		
2694	Other		0		
2695	Other		0		
2696	Other		0		
2697	Other		0		
2698	Other		0		
2699	<b>Total Other Expenses</b>	0	0	0.0%	
9950	<b>Annual Surplus / (Deficit)</b>	0	0	0.0%	

2012-V01

**FIR2012: South Glengarry Tp****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 0101

MAH Code: 71616

for the year ended December 31, 2012

**Consolidated Statement of Financial Position**

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
<b>Financial Assets</b>				
0410	Cash and cash equivalents . . . . .	0	0	0.0%
0420	Accounts Receivable . . . . .	0	0	0.0%
0430	Investments . . . . .	0	0	0.0%
0496	Other . . . . .	0	0	0.0%
0497	Other . . . . .	0	0	0.0%
0498	Other . . . . .	0	0	0.0%
0499	<b>Total Financial Assets</b>	0	0	0.0%
<b>Liabilities</b>				
0610	Accounts Payable and accrued liabilities . . . . .	0	0	0.0%
0620	Debt . . . . .	0	0	0.0%
0630	Pensions and other employee benefits . . . . .	0	0	0.0%
0640	Other accrued liabilities . . . . .	0	0	0.0%
0650	Deferred Revenue . . . . .	0	0	0.0%
0696	Other . . . . .	0	0	0.0%
0697	Other . . . . .	0	0	0.0%
0698	Other . . . . .	0	0	0.0%
0699	<b>Total Liabilities</b>	0	0	0.0%
9910	<b>Net Financial Assets (Net Debt)</b>	0	0	0.0%
<b>Non-Financial Assets</b>				
0810	Tangible capital assets . . . . .	0	0	0.0%
0820	Inventories of supplies . . . . .	0	0	0.0%
0830	Prepaid expenses . . . . .	0	0	0.0%
0896	Other . . . . .	0	0	0.0%
0897	Other . . . . .	0	0	0.0%
0898	Other . . . . .	0	0	0.0%
0899	<b>Total Non-Financial Assets</b>	0	0	0.0%
9920	<b>Accumulated Surplus/(Deficit)</b>	0	0	0.0%
<b>Accumulated Surplus Analysis</b>				
1010	Equity in Tangible Capital Assets . . . . .	0	0	0.0%
1020	Reserves and Reserve funds . . . . .	0	0	0.0%
1030	General Surplus/(Deficit) . . . . .	0	0	0.0%
1097	Other . . . . .	0	0	0.0%
1098	Other . . . . .	0	0	0.0%
1099	<b>Accumulated Surplus/(Deficit)</b>	0	0	0.0%

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**FIR2012: South Glengarry Tp****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 0101

MAH Code: 71616

for the year ended December 31, 2012

**Consolidated Statement of Operations**

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
<b>REVENUES</b>				
<b>Provincial</b>				
1410	Ontario Works . . . . .	0	0	0.0%
1411	Province of Ontario . . . . .	0	0	0.0%
1420	Ontario Disability Support Program (ODSP) . . . . .	0	0	0.0%
1430	Ontario Drug Benefit Program (ODB) . . . . .	0	0	0.0%
1440	Child Care . . . . .	0	0	0.0%
1450	Land Ambulance . . . . .	0	0	0.0%
1460	Social Housing . . . . .	0	0	0.0%
1497	Other . . . . .	0	0	0.0%
1498	Other . . . . .	0	0	0.0%
1499	<b>Total Provincial Funding</b>	0	0	0.0%
<b>Federal</b>				
1610	Social Housing . . . . .	0	0	0.0%
1611	Government of Canada . . . . .	0	0	0.0%
1698	Other . . . . .	0	0	0.0%
1699	<b>Total Federal Funding</b>	0	0	0.0%
<b>Municipal Contributions</b>				
1810	Municipal Billings . . . . .	0	0	0.0%
1898	Other . . . . .	0	0	0.0%
1899	<b>Total Municipal Contributions</b>	0	0	0.0%
<b>Other Revenues</b>				
2010	Investment Income . . . . .	0	0	0.0%
2020	Deferred revenue earned . . . . .	0	0	0.0%
2097	Other . . . . .	0	0	0.0%
2098	Other . . . . .	0	0	0.0%
2099	<b>Total Other Revenues</b>	0	0	0.0%
9930	<b>Total Revenues</b>	0	0	0.0%
<b>EXPENSES</b>				
<b>Social Services</b>				
2210	Ontario Works . . . . .	0	0	0.0%
2220	Ontario Disability Support Program (ODSP) . . . . .	0	0	0.0%
2230	Ontario Drug Benefit Program (ODB) . . . . .	0	0	0.0%
2240	Child Care . . . . .	0	0	0.0%
2250	Social Housing . . . . .	0	0	0.0%
2260	Other . . . . .	0	0	0.0%
2299	<b>Total Social Services</b>	0	0	0.0%
<b>Health Services</b>				
2410	Land Ambulance . . . . .	0	0	0.0%
2420	Public Health . . . . .	0	0	0.0%
2430	Other . . . . .	0	0	0.0%
2440	DSSAB Administration . . . . .	0	0	0.0%
2496	Other . . . . .	0	0	0.0%
2497	Other . . . . .	0	0	0.0%
2498	Other . . . . .	0	0	0.0%
2499	<b>Total Health Services</b>	0	0	0.0%
<b>Other Expenses</b>				
2693	Other . . . . .	0	0	0.0%
2694	Other . . . . .	0	0	0.0%
2695	Other . . . . .	0	0	0.0%
2696	Other . . . . .	0	0	0.0%
2697	Other . . . . .	0	0	0.0%
2698	Other . . . . .	0	0	0.0%
2699	<b>Total Other Expenses</b>	0	0	0.0%
9940	<b>Total All Expenses</b>	0	0	0.0%
9950	<b>Annual Surplus / (Deficit)</b>	0	0	0.0%



# FIR2012: South Glengarry Tp

Asmt Code: 0101  
MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2012

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	8.00		3.00
0210	Fire . . . . .	1.00	0.00	0.00
0211	Uniform . . . . .	1.00		
0212	Civilian . . . . .			
0215	Police . . . . .	0.00	0.00	0.00
0216	Uniform . . . . .			
0217	Civilian . . . . .			
0260	Court Security . . . . .	0.00	0.00	0.00
0261	Uniform . . . . .			
0262	Civilian . . . . .			
0263	Prisoner Transportation . . . . .	0.00	0.00	0.00
0264	Uniform . . . . .			
0265	Civilian . . . . .			
0220	Transit . . . . .			
0225	Public Works . . . . .	14.00	1.00	3.00
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .			
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	5.00	5.00	3.00
0250	Libraries . . . . .			
0255	Planning . . . . .	4.00		
0290	Other . . . . .			
<b>0298</b>	<b>Subtotal</b>	<b>32.00</b>	<b>6.00</b>	<b>9.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .			
0345	Parks and Recreation . . . . .			
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
<b>0398</b>	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399</b>	<b>TOTAL</b>	<b>32.00</b>	<b>6.00</b>	<b>9.00</b>

# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2012

		Own Municipality	Other Munic., School Boards	Provincial	Federal
		1	2	3	4
		\$	\$	\$	\$
<b>2. Selected investments of own sinking funds as at Dec. 31</b>					
0610	Own sinking funds . . . . .				
<b>3. Municipal procurement this year</b>					
		Number of Contracts	Value of Contracts		
		1	2		
		#	\$		
1010	Total construction contracts awarded . . . . .				
1020	Construction contracts awarded at \$100,000 or greater . . . . .				
<b>4. Building permit information</b>					
		Number of Building Permits	Total Value of Building Permits		
		1	2		
		#	\$		
1210	Residential properties . . . . .				
1220	Multi-Residential properties . . . . .				
1230	All other property classes . . . . .				
1299	<b>Subtotal</b>	0	0		
<b>5. Insured value of physical assets</b>					
		1			
		\$			
1410	Buildings . . . . .				
1420	Machinery and equipment . . . . .				
1430	Vehicles . . . . .				
1497	Other <input type="text"/>				
1498	Other <input type="text"/>				
1499	<b>Subtotal</b>	0			
<b>6. Total Dollar Losses due to Structural Fires</b>					
		1			
		\$			
1510	Losses due to structural fires, averaged over 3 yrs (2010 - 2012) . . . . .				

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# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2012

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					

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# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2012

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

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 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
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0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					



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# FIR2012: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2012

(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%		

2012-V01

# FIR2012: 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, 2012

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2014

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01) . . . . .	176,810
0220	Interest (SLC 74 3099 02) . . . . .	19,467
0299	<b>Subtotal</b>	<b>196,277</b>
<b>Ontario Clean Water Agency Provincial Projects</b>		
0410	Water projects - For this Municipality only (SLC 74 2810 03) . . . . .	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03) . . . . .	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03) . . . . .	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03) . . . . .	0
0499	<b>Subtotal</b>	<b>0</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>196,277</b>

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	73,631
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>73,631</b>
9920	<b>Net Debt Charges</b>	<b>122,646</b>

Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	11,020,207
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	17,121
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,446,455
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	11,807
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	434,188
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) . . . . .	-146,979
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	0
2299	<b>Subtotal</b>	<b>1,745,471</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>9,257,615</b>
2620	<b>25% of Net Revenues</b>	<b>2,314,404</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>2,191,758</b>

For Illustration Purposes Only			
Annual Interest Rate		Term	
7.00%	@	5	years =
			8,986,640

2012-V01

# FIR2012: South Glengarry Tp

# Schedule 83

Asmt Code: 0101

## NOTES

MAH Code: 71616

for the year ended December 31, 2012

### NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0100 Schedule 75 :