

Municipality: South Glengarry Tp (0101)

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VERIFY Flagged:	2		
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[illegible]

HELP PAGE

IMPORTANT

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The FIR2018 has been pre-formatted to ensure that every user can complete the FIR Schedules with efficiency and accuracy.

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Failed to Configure Planning Connection

If you encounter "Failed to Configure Planning Connection" during setup, backup or submission of your municipality, please reset your password.

Text data and quotations

When entering text fields, please avoid using single(') or double("") quotes. Text with quotations will cause serious system loading problems at our end.

For example, Property Class 'C' or Property Class "C" should be entered as Property Class C

Upon Completion

After clearing the critical and verify edit checks, please submit your FIR by pressing the "Submit" button on the User Control Panel and following the instruction prompted. The current workflow status flag will be updated to "Submitted Under Review".

For assistance:

Email the FIR Team

FIR.mah@ontario.ca

OR

Contact your Municipal Service Office (MSO):

	General Inquiry	Toll Free
Central MSO - TORONTO	(416) 585-6226	1-800-668-0230
Western MSO - LONDON	(519) 873-4020	1-800-265-4736
Eastern MSO - KINGSTON	(613) 545-2100	1-800-267-9438
North-Western MSO - THUNDER BAY	(807) 475-1651	1-800-465-5027
North-Eastern MSO - SUDBURY	(705) 564-0120	1-800-461-1193

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FIR2018 DATA VERIFICATION : South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

22-Oct-2020 3:36 PM

CRITICAL Flagged: 0 of 400

VERIFY Flagged: 2 of 1046

Please review the following CHECKLIST for possible errors that may exist in the FIR2018 to ensure an accurate FIR2018 is submitted.
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

* PY refers to Previous Year

** SLC refers to Schedule, Line, Column numbering of datapoints

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
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2018 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR Schedules Only**
Version: **2018.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

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

0020	Name	Lachlan McDonald
0022	Telephone	613-347-1166
0024	Fax	613-347-3411
0028	Email (Required)	lmcdonald@southglengarry.com
0030	Website address of Municipality	www.southglengarry.com
0091	Municipal Auditor	Ian Murphy
0092	Municipal Audit Firm	MNP LLP
0095	Municipal Auditor's Email (Required)	ian.murphy@mnp.ca
0090	Municipal Treasurer	Lachlan McDonald
0093	Municipal Treasurer's Email (Required)	lmcdonald@southglengarry.com
0094	Date	2020-10-22

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen.	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	5,948 MPAC
0041	Population	13,150 Stats Can
0042	Youth Population	1,880 Stats Can

2018.01

FIR2018: South Glengarry Tp**Schedule 10****Asmt Code: 0101****CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE****MAH Code: 71616****for the year ended December 31, 2018**

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	8,781,975
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	159,826
9940	Subtotal	8,941,801
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	981,900
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	981,900
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	218,985
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	361,672
0820	Canada conditional grants (SLC 12 9910 02)	60,012
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	420,000
0899	Subtotal	1,060,669
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	0
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,131,301
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	221,054
1430	Rents, concessions and franchises	64,475
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	285,529
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	467,560
1698	Other	
1699	Subtotal	467,560
	Other revenue	
1805	Investment income	135,137
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	16,410
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	2,000
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	153,547
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	14,022,307

2018.01

FIR2018: South Glengarry Tp**Schedule 10****Asmt Code: 0101****CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE****MAH Code: 71616****for the year ended December 31, 2018****Continuity of Accumulated Surplus/(Deficit)**

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

Continuity of Government Business Enterprise Equity

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

Total of line 0899 includes:**Provincial Gas Tax Funding**

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

Total of line 0899 includes:**Canada Gas Tax Funding**

		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	420,000
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	420,000

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

		Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$
0299	General government	42,447	60,012		29,581	361,672		
Protection services								
0410	Fire	17,772			22,819			
0420	Police							
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation authority							
0440	Protective inspection and control				13,159			
0445	Building permit and inspection services							
0450	Emergency measures							
0460	Provincial Offences Act (POA)							
0498	Other							
0499	Subtotal	17,772	0	0	35,978	0	0	0
Transportation services								
0611	Roads - Paved	12,029			28,507			
0612	Roads - Unpaved							
0613	Roads - Bridges and Culverts							
0614	Roads - Traffic Operations & Roadside							
0621	Winter Control - Except sidewalks, Parking Lots							
0622	Winter Control - Sidewalks, Parking Lots Only							
0631	Transit - Conventional							
0632	Transit - Disabled & special needs							
0640	Parking							
0650	Street lighting				225,477			
0660	Air transportation							
0698	Other							
0699	Subtotal	12,029	0	0	253,984	0	0	0
Environmental services								
0811	Wastewater collection/conveyance				391,230			
0812	Wastewater treatment & disposal							
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment				953,629			
0832	Water distribution/transmission							
0840	Solid waste collection				15,628			
0850	Solid waste disposal				91,353			
0860	Waste diversion	115,302			300			
0898	Other							
0899	Subtotal	115,302	0	0	1,452,140	0	0	0
Health services								
1010	Public health services							
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries							
1098	Other							
1099	Subtotal	0	0	0	0	0	0	0
Social and family services								
1210	General assistance							
1220	Assistance to aged persons							
1230	Child care							
1298	Other							
1299	Subtotal	0	0	0	0	0	0	0
Social Housing								
1410	Public Housing							
1420	Non - Profit/Cooperative Housing							
1430	Rent Supplement Programs							
1497	Other							
1498	Other							
1499	Subtotal	0	0	0	0	0	0	0
Recreation and cultural services								
1610	Parks				2,430			
1620	Recreation programs				53,609			
1631	Recreation facilities - Golf Course, Marina, Ski Hill				212,160			
1634	Recreation facilities - All Other							
1640	Libraries							
1645	Museums							
1650	Cultural services							
1698	Other							
1699	Subtotal	0	0	0	268,199	0	0	0
Planning and development								
1810	Planning and zoning				56,203			
1820	Commercial and industrial				4,420			
1830	Residential development							
1840	Agriculture and reforestation	31,435						
1850	Tile drainage/shoreline assistance				30,796			
1898	Other							
1899	Subtotal	31,435	0	0	91,419	0	0	0
1910	Other							
9910	TOTAL	218,985	60,012	0	2,131,301	361,672	0	0

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

		Exit capping immediately	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
		1	2	3	4	5	6	7	8	9	10	11
		Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	N	5.0%							N	N	N
0330	C Commercial	N	5.0%							N	N	N
0340	I Industrial	N	5.0%							N	N	N

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

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

2018.01001

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

								Phase-In Taxable Assessment					LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL							2,130,855,506					8,806,525	10,368,171	4,254,624	23,429,320

	RTC RTQ	Tax Band	Property	Tax Rate	Tax Ratio	Percent of	CVA	Phase-In	Tax Rates				Municipal Taxes		Education	TOTAL
			Class	Description		Full Rate	Assessment	Taxable Assessment	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
			3	4		6	7	16	8	9	10	11	12	13	14	15
	1	2			5	%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
LIST	LIST															
2001	0	South Glengarry Tp														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,468,285,809	1,389,877,019	0.502157%	0.591200%	0.170000%	1.263357%	6,979,365	8,216,953	2,362,791	17,559,109
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	59,000	56,000	0.502157%	0.591200%	0.170000%	1.263357%	281	331	95	707
0027	RD	0	Residential	Education Only	1.000000	100%	225,900	177,795	0.000000%	0.000000%	0.170000%	0.170000%	0	0	302	302
0050	MT	0	Multi-Residential	Full Occupied	1.000000	100%	1,917,700	1,867,850	0.502157%	0.591200%	0.170000%	1.263357%	9,380	11,043	3,175	23,598
0110	FT	0	Farmland	Full Occupied	0.250000	100%	802,223,700	598,334,796	0.125539%	0.147800%	0.042500%	0.315839%	751,144	884,339	254,292	1,889,775
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	3,893,300	3,178,741	0.125539%	0.147800%	0.042500%	0.315839%	3,991	4,698	1,351	10,040
0210	CT	0	Commercial	Full Occupied	1.634027	100%	54,880,900	51,310,881	0.820538%	0.966100%	1.340000%	3.126638%	421,025	495,714	687,566	1,604,305
0240	CU	0	Commercial	Excess Land	1.634027	70%	1,234,900	1,099,404	0.574377%	0.676300%	0.938000%	2.188677%	6,315	7,435	10,312	24,062
0270	CX	0	Commercial	Vacant Land	1.634027	70%	2,946,300	2,707,728	0.574377%	0.676300%	0.938000%	2.188677%	15,553	18,312	25,398	59,263
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.634027	70%	73,000	57,000	0.574377%	0.676300%	0.938000%	2.188677%	327	385	535	1,247
0340	ST	0	Shopping Centre	Full Occupied	1.634027	100%	281,400	273,200	0.820538%	0.966100%	1.340000%	3.126638%	2,242	2,639	3,661	8,542
0510	IT	0	Industrial	Full Occupied	2.063433	100%	9,404,293	8,613,763	1.036167%	1.220000%	1.340000%	3.596167%	89,253	105,088	115,424	309,765
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.063433	100%	90,000	90,000	1.036167%	1.220000%	1.340000%	3.596167%	933	1,098	1,206	3,237
0540	IU	0	Industrial	Excess Land	2.063433	70%	243,707	212,128	0.725317%	0.854000%	0.938000%	2.517317%	1,539	1,812	1,990	5,341
0570	IX	0	Industrial	Vacant Land	2.063433	70%	268,900	238,200	0.725317%	0.854000%	0.938000%	2.517317%	1,728	2,034	2,234	5,996
0710	PT	0	Pipeline	Full Occupied	1.367866	100%	60,786,000	56,771,215	0.686884%	0.808700%	1.083193%	2.578777%	389,952	459,109	614,942	1,464,003
2140	JT	0	Industrial, NConstr.	Full Occupied	2.063433	100%	2,910,600	2,472,737	1.036167%	1.220000%	1.090000%	3.346167%	25,622	30,167	26,953	82,742
2145	JU	0	Industrial, NConstr.	Excess Land	2.063433	70%	577,500	451,134	0.725317%	0.854000%	0.763000%	2.342317%	3,272	3,853	3,442	10,567
2440	XT	0	Commercial, NConstr.	Full Occupied	1.634027	100%	13,045,700	12,006,787	0.820538%	0.966100%	1.090000%	2.876638%	98,520	115,998	130,874	345,392
2445	XU	0	Commercial, NConstr.	Excess Land	1.634027	70%	1,203,600	1,059,128	0.574377%	0.676300%	0.763000%	2.013677%	6,083	7,163	8,081	21,327
													0	0	0	0
9201	Subtotal						2,424,552,209	2,130,855,506					8,806,525	10,368,171	4,254,624	23,429,320

TOTAL .

9401

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

96999601

Subtotal

0

2018.01

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	40,213	47,150	18,919	106,282
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	8,846,738	10,415,321	4,273,543	23,535,602
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	8,846,738	10,415,321	4,273,543	23,535,602

2018.01001

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

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

	KIC PTO 1 LIST	Tax Rate 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL 15 \$
									LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
2001	0	South Glengarry Tp														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	3,100	3,100	0.502157%	0.591200%	0.170000%	1.263357%	16	18	5	39
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	126,000	107,250	0.502157%	0.591200%	0.170000%	1.263357%	539	634	182	1,355
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,867,600	1,779,650	0.502157%	0.591200%	0.000000%	1.093357%	8,937	10,521	0	19,458
1210	CF	0	Commercial	PIL: Full Occupied	1.634027	100%	2,106,800	2,023,304	0.820538%	0.966100%	0.000000%	1.786638%	16,602	19,547	0	36,149
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	992,000	817,000	0.820538%	0.966100%	0.000000%	1.786638%	6,704	7,893	0	14,597
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.634027	100%	1,267,000	1,192,500	0.820538%	0.966100%	0.000000%	1.786638%	9,785	11,521	0	21,306
1260	CW	0	Commercial	PIL: Excess Land, 'General' Only	1.634027	70%	313,800	313,800	0.574377%	0.676300%	0.000000%	1.250677%	1,802	2,122	0	3,924
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.634027	70%	167,400	136,150	0.574377%	0.676300%	0.000000%	1.250677%	782	921	0	1,703
4415	XP	0	Commercial, NConstr.	PIL: Full Occupied, Taxable Tenant of Province	1.634027	100%	2,619,300	2,619,300	0.820538%	0.966100%	1.340000%	3.126638%	21,492	25,305	35,099	81,896
4420	XQ	0	Commercial, NConstr.	PIL: Excess Land, Taxable Tenant of Province	1.634027	70%	57,700	49,350	0.574377%	0.676300%	0.938000%	2.188677%	283	334	463	1,080
5010	HF	0	Landfill	PIL: Full Occupied	1.444403	100%	32,300	25,600	0.725317%	0.854000%	5.906938%	7.486255%	186	219	1,512	1,917
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201	Subtotal						9,553,000	9,067,004					67,128	79,035	37,261	183,424

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2018

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

[illegible]

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

[illegible]

2018.01

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616**

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12 \$	UT 13 \$	14 \$	15 \$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	67,128	79,035	37,261	183,424
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province	19,274	22,692	48,597	90,563
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	30,936	36,421	114,461	181,818
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province	239	210		449
8098	Other				0
9892	Subtotal	50,449	59,323	163,058	272,830
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	117,577	138,358	200,319	456,254

2018.01001

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

1. Municipal and School Board Taxation						TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	35.946%	8.760%	22.149%	33.145%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$		6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010	Residential	1,468,570,709	1,468,570,709	1,390,110,814	1,390,110,814	17,560,118	6,979,646	8,217,284	2,363,188	1,574,527	110,778	324,469	353,414	
0050	Multi-residential	1,917,700	1,917,700	1,867,850	1,867,850	23,598	9,380	11,043	3,175	2,986	0	63	126	
0110	Farmland	802,223,700	200,555,925	598,334,796	149,583,699	1,889,775	751,144	884,339	254,292	193,673	3,954	40,216	16,449	
0140	Managed Forests	3,893,300	973,325	3,178,741	794,685	10,040	3,991	4,698	1,351	1,025	57	201	68	
9110	Subtotal	2,276,605,409	1,672,017,659	1,993,492,201	1,542,357,048	19,483,531	7,744,161	9,117,364	2,622,006	1,772,211	114,789	364,949	370,057	0
0210	Commercial	59,135,100	94,542,907	55,175,013	88,263,232	1,688,877	443,220	521,846	723,811	260,181	63,406	160,317	239,907	0
0215	Commercial New Construction	14,249,300	22,693,726	13,065,915	20,830,865	366,719	104,603	123,161	138,955	49,949	12,172	30,777	46,057	0
0310	Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	281,400	459,815	273,200	446,416	8,542	2,242	2,639	3,661	1,316	321	811	1,213	0
0345	Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	Subtotal	73,665,800	117,696,448	68,514,128	109,540,513	2,064,138	550,065	647,646	866,427	311,446	75,899	191,905	287,177	0
0510	Industrial	10,006,900	20,331,249	9,154,091	18,610,087	324,339	93,453	110,032	120,854	43,442	10,587	26,768	40,057	0
0515	Industrial New Construction	3,488,100	6,839,971	2,923,871	5,753,946	93,309	28,894	34,020	30,395	10,926	2,663	6,732	10,074	0
0610	Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615	Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	13,495,000	27,171,220	12,077,962	24,364,033	417,648	122,347	144,052	151,249	54,368	13,249	33,500	50,131	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	60,786,000	83,147,103	56,771,215	77,655,415	1,464,003	389,952	459,109	614,942	221,047	53,869	136,204	203,823	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for shared PIL properties					0	0	0	0					
9170	Supplementary Taxes					106,282	40,213	47,150	18,919	11,412	808	4,447	2,252	
9180	Total Levied by Rate					23,535,602	8,846,738	10,415,321	4,273,543	2,370,484	258,614	731,005	913,440	0
9190	Amts Added to Tax Bill					0	0	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	TOTAL before Adj.	2,424,552,209	1,900,032,430	2,130,855,506	1,753,917,010	23,535,602	8,846,738	10,415,321	4,273,543	2,370,484	258,614	731,005	913,440	0
2. Payments-In-Lieu of Taxation														
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS						
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$		6 \$					
1010	Residential	1,996,700	1,996,700	1,890,000	1,890,000	20,852	9,492	11,173	187					
1050	Multi-residential	0	0	0	0	0	0	0	0					
1110	Farmland	0	0	0	0	0	0	0	0					
1140	Managed Forests	0	0	0	0	0	0	0	0					
9210	Subtotal	1,996,700	1,996,700	1,890,000	1,890,000	20,852	9,492	11,173	187					
1210	Commercial	4,847,000	7,684,241	4,482,754	7,104,372	77,679	35,675	42,004	0					
1215	Commercial New Construction	2,677,000	4,346,005	2,668,650	4,336,454	82,976	21,775	25,639	35,562					
1310	Parking Lot	0	0	0	0	0	0	0	0					
1320	Office Building	0	0	0	0	0	0	0	0					
1325	Office Building New Constructio	0	0	0	0	0	0	0	0					
1340	Shopping Centre	0	0	0	0	0	0	0	0					
1345	Shopping Centre New Construc	0	0	0	0	0	0	0	0					
9220	Subtotal	7,524,000	12,030,246	7,151,404	11,440,826	160,655	57,450	67,643	35,562					
1510	Industrial	0	0	0	0	0	0	0	0					
1515	Industrial New Construction	0	0	0	0	0	0	0	0					
1610	Large Industrial	0	0	0	0	0	0	0	0					
1615	Large Industrial New Constructi	0	0	0	0	0	0	0	0					
9230	Subtotal	0	0	0	0	0	0	0	0					
1705	Landfill	32,300	46,654	25,600	36,977	1,917	186	219	1,512					
1718	Pipelines	0	0	0	0	0	0	0	0					
1810	Other Property Classes	0	0	0	0	0	0	0	0					
9270	Supplementary PILS					0	0	0	0					
9280	Total Levied by Rate					183,424	67,128	79,035	37,261					
9290	Amts Added to PILs					0	0	0	0					
9292	Other PIL Amounts					272,830	50,449	59,323	163,058					
9299	TOTAL before Adj.	9,553,000	14,073,600	9,067,004	13,367,803	456,254	117,577	138,358	200,319					

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 26****TAXATION and PAYMENTS-IN-LIEU SUMMARY****for the year ended December 31, 2018****3. Payments-In-Lieu of Taxation: Distribution of Entitlements**

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3 \$	4 \$	5 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5010	Canada	9,270	3,984	4,480	17,734		17,734	13,750	3,984					
5020	Canada Enterprises	1,145	1,348	1,869	4,362		4,362	3,014	1,348					
Ontario														
	Municipal Tax Assist. Act				0		0							
5210	Prev. Exempt Properties													
5220	Other Mun. Tax Asst. Act	52,193	69,839	29,652	151,684	4,993	156,677	86,838	69,839					
5230	Inst. Payments - Heads and Beds	0	0	0	0		0							
5232	Railway Rights-of-way	19,274	22,692	48,597	90,563		90,563	19,274	22,692	48,597	17,469	4,257	10,763	16,108
5234	Utility Corridors/Transmission	0	0	0	0		0							
5236	Hydro-Electric Power Dams	239	210	0	449		449	239	210					
5240	Other Hydro One	1,173	1,381	1,260	3,814		3,814	2,338	1,381	95	34	8	21	32
Ontario Enterprises														
5410	Ontario Mortgage and Housing Corporation				0		0							
5430	Liquor Control Board of Ont.	2,109	2,483		4,592	90	4,682	2,199	2,483					
5432	Railway Rights-of-way	0	0	0	0		0							
5434	Utility Corridors/Transmission	30,936	36,421	114,461	181,818		181,818	30,936	36,421	114,461	41,144	10,027	25,352	37,938
5437	Ontario Lottery and Gaming Corp.				0		0							
5460	Other Parks	1,238			1,238		1,238	1,238						
5610	Municipal Enterprises				0		0							
5910	Other Muns and Enterprises				0		0							
5950	Amounts Added to PIL	0	0	0	0		0							
9599	TOTAL	117,577	138,358	200,319	456,254	5,083	461,337	159,826	138,358	163,153	58,647	14,292	36,136	54,078 0

MAH Code: 71616

for the year ended December 31, 2018

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance	110,967		42,403					153,370			153,370
0250	Corporate Management	690,894		458,203		17,280	39,271	31,090	1,236,738			1,236,738
0260	Program Support								0		0	0
0299	Subtotal	801,861	0	500,606	0	17,280	39,271	31,090	1,390,108	0	0	1,390,108
Protection services												
0410	Fire	367,612		437,545	1,526	32,353			839,036			839,036
0420	Police								0			0
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority	9,735					115,884		125,619			125,619
0440	Protective inspection and control	340,447		53,973	20,066	7,503		146,244	568,233			568,233
0445	Building permit and inspection services								0			0
0450	Emergency measures								0			0
0460	Provincial Offences Act (POA)								0			0
0498	Other								0			0
0499	Subtotal	717,794	0	491,518	21,592	39,856	115,884	146,244	1,532,888	0	0	1,532,888
Transportation services												
0611	Roads - Paved	824,188		1,063,044	574,697	68,086		1,503,824	4,033,839			4,033,839
0612	Roads - Unpaved								0			0
0613	Roads - Bridges and Culverts								0			0
0614	Roads - Traffic Operations & Roadside								0			0
0621	Winter Control - Except sidewalks, Parking Lots	172,462		696,735	62,384				931,581			931,581
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			148,467			10,000	449	158,916			158,916
0660	Air transportation								0			0
0698	Other								0			0
0699	Subtotal	996,650	0	1,908,246	637,081	68,086	10,000	1,504,273	5,124,336	0	0	5,124,336
Environmental services												
0811	Wastewater collection/conveyance	101,403		150,027	2,140	3,020		58,517	315,107			315,107
0812	Wastewater treatment & disposal	101,403		150,027	2,140	3,020		58,517	315,107			315,107
0821	Urban storm sewer system								0			0
0822	Rural storm sewer system								0			0
0831	Water treatment	101,403		150,027	2,140	3,020		441,186	697,776			697,776
0832	Water distribution/transmission	101,403		150,027	2,140	3,020		28,483	285,073			285,073
0840	Solid waste collection				487,533				487,533			487,533
0850	Solid waste disposal	20,363		354,660		14,993		792	390,808			390,808
0860	Waste diversion				276,000				276,000			276,000
0898	Other								0			0
0899	Subtotal	425,975	0	954,768	772,093	27,073	0	587,495	2,767,404	0	0	2,767,404
Health services												
1010	Public health services			34,432		559		4,519	39,510			39,510
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries								0			0
1098	Other								0			0
1099	Subtotal	0	0	34,432	0	559	0	4,519	39,510	0	0	39,510
Social and family services												
1210	General assistance								0			0
1220	Assistance to aged persons								0			0
1230	Child care								0			0
1298	Other								0			0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	237,711		47,976		16,650			302,337			302,337
1620	Recreation programs	31,889		10,436					42,325			42,325
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	314,772		511,509				120,956	947,237			947,237
1634	Rec. Fac. - All Other								0			0
1640	Libraries								0			0
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	584,372	0	569,921	0	16,650	0	120,956	1,291,899	0	0	1,291,899
Planning and development												
1810	Planning and zoning	113,840		35,490		5,362			154,692			154,692
1820	Commercial and Industrial	65,031		61,534					126,565			126,565
1830	Residential development								0			0
1840	Agriculture and reforestation	60,057							60,057			60,057
1850	Tile drainage/shoreline assistance		6,466						6,466			6,466
1898	Other								0			0
1899	Subtotal	238,928	6,466	97,024	0	5,362	0	0	347,780	0	0	347,780
1910	Other								0			0
9910	TOTAL	3,765,580	6,466	4,556,515	1,430,766	174,866	165,155	2,394,577	12,493,925	0	0	12,493,925

2018.01

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 42****ADDITIONAL INFORMATION**

for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	3,136,127
5020	Employee benefits	629,453
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	3,765,580
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	3,765,580
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	
5896	Other <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	
5897	Other <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	
5898	Other <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	
Tourism		
5991	Specify <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	
5992	Specify <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	
5993	Specify <table border="1" style="display: inline-table; width: 150px; height: 15px;"></table>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

ANALYSIS BY FUNCTIONAL CLASSIFICATION		COST					AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance		
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0299	General government.	1,519,489	2,070,752	24,942			2,095,694	543,384	31,090		574,474	1,521,220
Protection services												
0410	Fire	3,741,305	6,415,120	880,610	116,444		7,179,286	2,670,878	146,243	116,444	2,700,677	4,478,609
0420	Police	0	0				0	0			0	0
0421	Court Security	0	0				0	0			0	0
0422	Prisoner Transportation	0	0				0	0			0	0
0430	Conservation authority	0	0				0	0			0	0
0440	Protective inspection and control	0	0				0	0			0	0
0445	Building permit and inspection services	0	0				0	0			0	0
0450	Emergency measures	0	0				0	0			0	0
0460	Provincial Offences Act (POA)	0	0				0	0			0	0
0498	Other	0	0				0	0			0	0
0499	Subtotal	3,741,305	6,415,120	880,610	116,444	0	7,179,286	2,670,878	146,243	116,444	2,700,677	4,478,609
Transportation services												
0611	Roads - Paved	4,566,432	12,050,775	1,912,243			13,963,018	7,484,338	411,339		7,895,677	6,067,341
0612	Roads - Unpaved	9,826,437	27,822,008				27,822,008	17,994,370	639,510		18,633,880	9,188,128
0613	Roads - Bridges and Culverts	5,260,966	10,869,115				10,869,115	5,608,149	201,168		5,809,317	5,059,798
0614	Roads - Traffic Operations & Roadside	3,013,116	5,639,145	271,555			5,910,700	2,626,029	251,806		2,877,835	3,032,865
0621	Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631	Transit - Conventional	0	0				0	0			0	0
0632	Transit - Disabled & special needs	0	0				0	0			0	0
0640	Parking	0	0				0	0			0	0
0650	Street lighting	0	93,644				93,644	93,644			93,644	0
0660	Air transportation	73,878	88,251				88,251	14,378	449		14,827	73,424
0698	Other	0	0				0	0			0	0
0699	Subtotal	22,740,829	56,562,938	2,183,798	0	0	58,746,736	33,820,908	1,504,272	0	35,325,180	23,421,556
Environmental services												
0811	Wastewater collection/conveyance	7,059,117	9,178,271				9,178,271	2,119,154	117,036		2,236,190	6,942,081
0812	Wastewater treatment & disposal	0	0				0	0			0	0
0821	Urban storm sewer system	0	0				0	0			0	0
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	9,536,183	21,860,598				21,860,598	12,324,415	441,186		12,765,601	9,094,997
0832	Water distribution/transmission	2,523,446	3,170,745				3,170,745	647,299	28,483		675,782	2,494,963
0840	Solid waste collection	0	0				0	0			0	0
0850	Solid waste disposal	233,798	388,644				388,644	154,846	792		155,638	233,006
0860	Waste diversion	0	0				0	0			0	0
0898	Other	0	0				0	0			0	0
0899	Subtotal	19,352,544	34,598,258</									

2018.01

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2018 Closing Net Book Value
	2018 Opening Net Book Value	2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
1420 Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430 Rent Supplement Programs	0	0				0	0			0	0
1497 Other	0	0				0	0			0	0
1498 Other	0	0				0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	318,056	538,497				538,497	220,441	14,214		234,655	303,842
1620 Recreation programs	0	0				0	0			0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634 Rec. Fac. - All Other	2,182,245	4,407,507	187,417			4,594,924	2,237,280	106,742		2,344,022	2,250,902
1640 Libraries	0	0				0	0			0	0
1645 Museums	0	0				0	0			0	0
1650 Cultural services	0	0				0	0			0	0
1698 Other	0	0				0	0			0	0
1699 Subtotal	2,500,301	4,946,004	187,417	0	0	5,133,421	2,457,721	120,956	0	2,578,677	2,554,744
Planning and development											
1810 Planning and zoning	0	0				0	0			0	0
1820 Commercial and Industrial	0	0				0	0			0	0
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 Subtotal	0	0	0	0	0	0	0	0	0	0	0
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	49,898,074	104,786,067	3,276,767	116,444	0	107,946,390	54,887,994	2,394,577	116,444	57,166,127	50,780,263

2018.01001

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

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

2018.01

FIR2018: South Glengarry Tp**Schedule 51**

Asmt Code: 0101

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 71616

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government.	0			0
	Protection services				
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
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	0	0	0	0
	Environmental services				
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
0899	Subtotal	0	0	0	0
	Health services				
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
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	0	0	0	0

2018.01

FIR2018: South Glengarry Tp**Schedule 53**

Asmt Code: 0101

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 71616

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

for the year ended December 31, 2018

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

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

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

			1
			\$
Long Term Liabilities Incurred			
0205	Canada Mortgage and Housing Corporation (CMHC)		
0210	Ontario Financing Authority		
0215	Commercial Area Improvement Program		
0220	Other Ontario housing programs		
0235	Serial debentures		
0240	Sinking fund debentures		
0245	Long term bank loans		
0250	Long term reserve fund loans		
0255	Lease purchase agreements (Tangible capital leases)		
0260	Construction Financing Debentures		
0265	Infrastructure Ontario		
0297	Other		
0298	Other		
0299	Subtotal		0
Financing from Dedicated Revenue			
0405	Municipal Property Tax by Levy		1,045,777
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)		1,449,318
0410	Municipal User Fees & Service Charges		
0415	Development Charges (SLC 61 0299 08)		0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)		0
0419	Donations		
0420	Other		
0446	Proceeds from the sale of Tangible Capital Assets, etc.		
0447	Investment income		
0448	Prepaid special charges		
0495	Other		
0496	Other		
0497	Other		
0498	Other		
0501	Subtotal		2,495,095
Government Transfers			
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)		0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		361,672
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Gas Tax (SLC 10 4099 01)		420,000
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502	Subtotal		781,672
0499	Subtotal		3,276,767
0610	Contributed (Donated) tangible capital assets		0
9920	Total Capital Financing		3,276,767
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		0

2018.01

FIR2018: South Glengarry Tp**Schedule 54**

Asmt Code: 0101

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 71616

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

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

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****CONSOLIDATED STATEMENT OF CASH FLOW - INDI**

for the year end

*** Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule****CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD****Operating Transactions**

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

Capital Transactions

0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other	
0699		Cash applied to capital transactions

Investing Transactions

0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
0899		Cash provided by / (applied to) investing transactions

Financing Transactions

1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099		Cash applied to financing transactions

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

Cash and cash equivalents represented by:

1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	

Cash:

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

Schedule 54

RECT METHOD

ed December 31, 2018

54A.

2018 Actual 1 \$	
	1,528,382
	2,378,167
	782,103
	26,244
	4,714,896

	16,410
	-3,276,767
	-3,260,357

	0

	-22,171
	-22,171

	1,432,368
	4,041,030
	5,473,398

2018 Actual 1 \$	
	5,473,398
	5,473,398

1 \$	
	5,077,564
	395,834
	5,473,398

2018.01

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 60**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2018

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	369,592	0	7,279,303
0310	Allocation of Surplus		0	2,238,969
0315	Allocation of Surplus : for operating.			2,238,969
0320	Allocation of Surplus : for capital.			
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05).	0		
0699	Subtotal Development Charges Act	0		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0841	Investment Income	27,022		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862	Gasoline Tax - Federal	419,222		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	446,244	0	2,238,969
Less: Utilization of reserve funds and reserves (transfers)				
1012	For acquisition of tangible capital asset			1,449,318
1015	For current operations			
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08).	0		
1026	Development Charges earned to operations (SLC 61 0299 07).	0		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035	Recreational land (the Planning Act) earned to operations			
1042	Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045	Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047	Deferred revenue earned (Canada Gas Tax)	420,000		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized).	420,000	0	1,449,318
2099	Balance, end of year	395,836	0	8,068,954

2018.01

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 60**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			2,551,706
5020 Contingencies			
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment			25,068
5060 Sick leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			70,000
5090 Post-employment benefits			
5091 Tax rate stabilization			
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			
Per Service Purpose:			
5205 General government			155,500
5210 Protection services			587,027
Transportation services:			
5215 Roadways			1,304,748
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			58,467
Environmental services:			
5225 Wastewater system			1,565,064
5230 Storm water system			
5235 Waterworks system			
5240 Solid waste collection			
5245 Solid waste disposal			660,750
5246 Waste diversion			
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			195,528
5266 Recreation programs			72,481
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			675,615
5275 Libraries			
5276 Museums			
5277 Cultural services			
5280 Planning and development			147,000
5290 Other 			

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services	314,535		
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)	65,528		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690 Gasoline Tax - Province			
5691 Gasoline Tax - Federal	15,773		
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other 			
5696 Other 			
5697 Other 			
5698 Other 			
5699 Other 			
9930 TOTAL	395,836	0	8,068,954

2018.01

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 61****DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2018

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
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	308,455		6,080		6,080					0	314,535
0299	TOTAL	308,455	0	6,080	0	6,080	0	0	0	0	0	314,535

Other

[illegible]

If "Yes", please attach an electronic version of the new by-law.

2018.01001

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2018

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2018.01

FIR2018: South Glengarry Tp**Schedule 70**

Asmt Code: 0101

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71616

for the year ended December 31, 2018

Financial Assets		1 \$
0299	Cash and cash equivalents	5,473,398
Accounts receivable		
0410	Canada	520,015
0420	Ontario	135,509
0430	Upper-tier	
0440	Other municipalities	185,808
0450	School boards	
0490	Other receivables	508,606
0499	Subtotal	1,349,938
Taxes receivable		
0610	Current year's levies	1,346,233
0620	Previous year's levies	655,555
0630	Prior year's levies	847,791
0640	Penalties and interest	452,564
0690	LESS: Allowance for uncollectables	30,000
0699	Subtotal	3,272,143
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other 	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01).	0
0862	School Boards (SLC 74 0620 01).	0
0863	Retirement Funds (SLC 74 0899 01).	0
0864	Sinking Funds (SLC 74 1099 01).	0
0865	Individuals	
0868	Other 	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other 	
0898	Subtotal	0
9930	TOTAL Financial Assets	10,095,479
8010	* Market value of Investments included in Line 0829	

2018.01

FIR2018: South Glengarry Tp**Schedule 70**

Asmt Code: 0101

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 71616

for the year ended December 31, 2018

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	2,430
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,796,166
2290	Other	
2299	Subtotal	1,798,596
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	395,836
2490	Other	
2499	Subtotal	395,836
Long term liabilities		
2610	Debt issued	85,653
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	85,653
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	1,368,310
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	3,648,395
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	6,447,084

Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	50,780,263
6250	Inventories of Supplies	150,739
6260	Prepaid Expenses	
6299	Total Non-Financial Assets	50,931,002
9970	Total Accumulated Surplus/(Deficit)	57,378,086

Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	50,780,263
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	8,068,954
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	-53,392
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Street Lights	-49,429
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	-102,821
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	-1,368,310
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-1,368,310
9971	Total Accumulated Surplus/(Deficit)	57,378,086

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FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Single/Lower-Tier ONLY Schedule 72****CONTINUITY OF TAXES RECEIVABLE**

for the year ended December 31, 2018

Continuity of Taxes Receivable

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

Cash Collections

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

2018.01001

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616**

Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
 for the year ended December 31, 2018

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	18,477	1,382	4,363	4,243		28,465	54,788	62,415	145,668
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0	9,975	5,434	15,409
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other						0			0
2891	Other						0			0
2892	Other						0			0
2893	Other						0			0
2899	Tax adjustments before allowances	18,477	1,382	4,363	4,243	0	28,465	64,763	67,849	161,077

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	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	2,410,654	271,524	762,778	963,275	0	4,408,231			

2018.01

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 74****LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	85,653
0220	To Canada and agencies	
0230	To Others	
0297	Other	
0298	Other	
0299	Subtotal	85,653
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	85,653

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

1210	Sinking fund debentures	85,653
1220	Installment (serial) debentures	
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	85,653

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	85,653
9930	TOTAL Net Long Term Liabilities of the Municipality	85,653

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FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

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

			1
			\$
1610	US Dollars:		
	Canadian dollar equivalent included in SLC 74 9910 01		
1620	Par value in 'U.S. Dollars'		
	Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01		
1640	Par value in		
1650	Canadian dollar equivalent included in SLC 74 9910 01		
1660	Par value in		

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

1810	Own funds	
------	---------------------	----------------------

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	
2420	University support	
2430	Leases and other agreements	
2440	Capital equipment, land acquisition	
2496	Other	
2497	Other	
2498	Other	
2499	TOTAL	0

2018.01

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

8. Contingent liabilities

2610	Pending or threatened litigation	
2620	Retroactive wage settlements	
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	
2640	Outstanding loans guaranteed	
2698	Other	
2699	TOTAL	

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

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations

3012	General Tax Rates	
3014	Other	
3015	Tile Drainage/Shoreline Assistance	
3020	Recovered from reserve funds	
	Recovered from unconsolidated entities:	
3030	Electricity	
3040	Gas	
3050	Telephone	
3097	Other	
3098	Other	
3099	TOTAL	

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

Line 3099 includes:

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

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

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

		0
--	--	---

11. Long term debt refinanced

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

Principal	Interest
1	2
\$	\$

2018.01001

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2019	19,643	8,998						
3220	Year 2020	18,104	6,678						
3230	Year 2021	10,386	11,678						
3240	Year 2022	11,010	2,251						
3250	Year 2023	11,670	1,591						
3260	Years 2024 to 2028	14,840	8,231						
3270	Years 2029 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	85,653	39,427	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

2018.01001

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 76**
GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES**STATEMENT OF FINANCIAL POSITION****Assets**

0210	Current	
0220	Capital	
0297	Other	
0298	Other	
0299	Total Assets	

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

Liabilities

0410	Current	
0420	Long-term	
0497	Other	
0498	Other	
0499	Total Liabilities	

					0
					0
					0
					0
0	0	0	0	0	0

9910	Net Equity	
0610	Municipality's Share	

0	0	0	0	0	0
					0

STATEMENT OF OPERATIONS

0810	Revenues	
0820	Expenses	
9920	Net Income (Loss)	

					0
					0
0	0	0	0	0	0

1010	Municipality's Share	
1020	Dividends paid	

					0
					0

2018.01001

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 79****COMMUNITY IMPROVEMENT PLANS****for the year ended December 31, 2018****Community Improvement Plans (Section 28 of the Planning Act)****Grants**

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

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

Loans

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

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation
2420	Deferral

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

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

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	10.00		
0210	Fire	1.00	0.00	116.00
0211	Uniform	1.00		
0212	Civilian			116.00
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	11.00		2.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	6.00		1.00
0250	Libraries			
0255	Planning	1.00		
0290	Other	4.00		
0298	Subtotal	33.00	0.00	119.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	55%	0%	2%
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	33.00	0.00	119.00

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts	Value of Contracts
1	2
#	\$
15	1,051,921
3	481,293

4. Building permit information

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
136	15,300,000
0	
127	5,900,000
263	21,200,000

5. Insured value of physical assets

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

1
\$
41,463,824
2,254,993
6,818,498
50,537,315

6. Total Dollar Losses due to Structural Fires

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

1
\$
0

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

7. Alternate service delivery arrangements

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

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

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	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						
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0819						
0820						
0821						
0822						
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0824						
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0827						
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0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

Schedule 80
STATISTICAL INFORMATION

for the year ended December 31, 2018

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

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

2018.01

FIR2018: South Glengarry Tp

Asmt Code: 0101

MAH Code: 71616

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

9. Building Permit Information (Performance Measures)		<table><tr><td>Column 1 #</td><td>Column 2 #</td><td>Column 3 #</td><td>Description 4 LIST</td></tr><tr><td colspan="3"></td><td>Applicant's Declared Value</td></tr><tr><td colspan="3"></td><td></td></tr></table>	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST				Applicant's Declared Value											
Column 1 #	Column 2 #	Column 3 #	Description 4 LIST																		
			Applicant's Declared Value																		
1300	What method does your municipality use to determine total construction value?																				
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value																				
		<table><tr><td>1 \$</td></tr><tr><td>21,200,000</td></tr></table>	1 \$	21,200,000																	
1 \$																					
21,200,000																					
1304	Total Value of Construction Activity for 2018 based on permits issued.																				
Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):		<table><tr><td>Median Number of Working Days 1 #</td></tr><tr><td>7</td></tr></table>	Median Number of Working Days 1 #	7																	
Median Number of Working Days 1 #																					
7																					
1306	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres) Reference : provincial standard is 10 working days																				
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres) Reference : provincial standard is 15 working days	12																			
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional) Reference : provincial standard is 20 working days	14																			
1312	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications. Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.	20																			
		<table><tr><td>Number of Complete Applications 1 #</td><td>Number of Incomplete Applications 2 #</td><td>Total Number of Complete and Incomplete Applications 3 #</td></tr><tr><td>137</td><td>107</td><td>244</td></tr><tr><td>9</td><td>6</td><td>15</td></tr><tr><td>3</td><td>1</td><td>4</td></tr><tr><td>0</td><td>0</td><td>0</td></tr><tr><td>149</td><td>114</td><td>263</td></tr></table>	Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #	137	107	244	9	6	15	3	1	4	0	0	0	149	114	263	
Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #																			
137	107	244																			
9	6	15																			
3	1	4																			
0	0	0																			
149	114	263																			
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)																				
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)																				
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)																				
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.																				
1322	Subtotal																				
Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.																					
10. Planning and Development		<table><tr><td>Residential Units within Settlement Areas 1 #</td><td>Total Residential Units 2 #</td><td>Total Secondary Units 3 #</td></tr><tr><td>17</td><td>15</td><td>0</td></tr><tr><td>0</td><td>0</td><td>0</td></tr><tr><td>0</td><td>0</td><td>0</td></tr><tr><td>0</td><td>0</td><td>0</td></tr><tr><td>17</td><td>15</td><td>0</td></tr></table>	Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #	17	15	0	0	0	0	0	0	0	0	0	0	17	15	0	
Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #																			
17	15	0																			
0	0	0																			
0	0	0																			
0	0	0																			
17	15	0																			
1350	Land Use Planning (using building permit information)																				
1352	Number of residential units in new detached houses																				
1354	Number of residential units in new semi-detached houses																				
1356	Number of residential units in new row houses																				
1358	Number of residential units in new apartments/condo apartments																				
	Subtotal																				
		<table><tr><td>Hectares 1 #</td></tr><tr><td>34,404</td></tr></table>	Hectares 1 #	34,404																	
Hectares 1 #																					
34,404																					
1370	Land Designated for Agricultural Purposes Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.																				
11. Transportation Services		<table><tr><td>1 #</td></tr><tr><td>394</td></tr></table>	1 #	394																	
1 #																					
394																					
1710	Roads : Total Paved Lane Km																				
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	242																			
		<table><tr><td>Column 1 #</td><td>Column 2 #</td><td>Column 3 #</td><td>Description 4 LIST</td></tr><tr><td colspan="3"></td><td>Y</td></tr></table>	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST				Y											
Column 1 #	Column 2 #	Column 3 #	Description 4 LIST																		
			Y																		
1722	Has the entire municipal road system been rated?																				

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

MAH Code: 71616[illegible]

2018.01

FIR2018: South Glengarry Tp**Asmt Code: 0101****MAH Code: 71616****Schedule 81****ANNUAL DEBT REPAYMENT LIMIT**

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

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.****DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
	Debt Charges for the Current Year	
0210	Principal (SLC 74 3099 01)	22,171
0220	Interest (SLC 74 3099 02)	6,466
0299	Subtotal	28,637
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	28,637

		1
		\$
	Excluded Debt Charges	
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	28,637
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	28,637
9920	Net Debt Charges	0

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	14,022,307
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	30,796
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,562,557
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	60,012
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	420,000
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	0
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	16,410
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,058,979
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	11,932,532
2620	25% of Net Revenues	2,983,133
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,983,133

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

2018.01

FIR2018: South Glengarry Tp**Schedule 83****Asmt Code: 0101****NOTES****MAH Code: 71616****for the year ended December 31, 2018****NOTES**0010 **Schedule 10 :**0020 **Schedule 12 :**0030 **Schedule 40 :**0040 **Schedule 51 :**0050 **Schedule 53 :**0060 **Schedule 54 :**0070 **Schedule 60 :**0080 **Schedule 70 :**0090 **Schedule 74 :**0110 **Schedule - Other :**

2019 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 On
Version: 2019.01001

DECLARATION OF THE MUNICIPAL TREASURER

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

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

For the purpose 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	Lechlan McDonald
0022	Telephone	613-347-1166
0024	Fax	613-347-3411
0028	Email (Required)	lmcDonald@southglengarry.com
0030	Website address of Municipality	www.southglengarry.com
0061	Municipal Auditor	Ian Murphy
0062	Municipal Audit Firm	MNP LLP
0066	Municipal Auditor's Email (Required)	ian.murphy@mnp.ca
0060	Municipal Treasurer	Lechlan McDonald
0063	Municipal Treasurer's Email (Required)	lmcDonald@southglengarry.com
0094	Date	2020-09-30

Signature of Municipal Treasurer

Signature

Date

0

INDIRECT

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

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

Municipal Data

0040 Households

0041 Population

0042 Youth Population

Municipal Data	Data Source
1	2
(#)	(List)
5,948	MPAC
13,150	Stats Can
1,880	Stats Can