

2017 FINANCIAL INFORMATION RETURN

Municipality: **Shelburne T**
Tier: **Lower-Tier**
Area: **Dufferin Co**

MSO Office:
Asmt Code:
MAH Code:

Submitting:
Version:

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

| | | |
|------|----------------------------------------|----------------------------|
| 0020 | Name | Carey Holmes |
| 0022 | Telephone | 519-925-2600 ext 228 |
| 0024 | Fax | 519-925-6134 |
| 0028 | Email (Required) | cholmes@shelburne.ca |
| 0030 | Website address of Municipality | www.shelburne.ca |
| 0091 | Municipal Auditor | Sally J. Slumskie, CPA, CA |
| 0092 | Municipal Audit Firm | BDO Canada LLP |
| 0095 | Municipal Auditor's Email (Required) | sslumskie@bdo.ca |
| 0090 | Municipal Treasurer | Carey Holmes |
| 0093 | Municipal Treasurer's Email (Required) | cholmes@shelburne.ca |
| 0094 | Date | 6/4/2018 |

Signature of Municipal Treasurer

| | | |
|------|--------------------------------------------------------------------------------------------------|-------------------------------------------|
| 0070 | Outstanding In-Year Critical Errors | 0 |
| 0075 | Schedule 54: Cashflow - Direct or Indirect Method Chosen | INDIRECT |
| 0077 | Method used to allocate Program Support to other functions in Schedule 40 | Modified Percentage of Total Expenditures |
| 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 | MPAC |
| 0041 | Population | Other |
| 0042 | Youth Population | Municipal |

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FIR2017: Shelburne T

Schedule 10

Asmt Code: 2221

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 43402

for the year ended December 31, 2017

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) | 6,539,627 |
| 0499 | Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) | 22,151 |
| 9940 | Subtotal | 6,561,778 |
| 0510 | Estimated tax revenue | -29,174 |
| 0620 | Ontario Municipal Partnership Fund (OMPF) | 522,700 |
| 0695 | Other | |
| 0696 | Other | |
| 0697 | Other | |
| 0698 | Other | |
| 0699 | Subtotal | 522,700 |
| Conditional Grants | | |
| 0810 | Ontario conditional grants (SLC 12 9910 01) | 90,938 |
| 0815 | Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) | 778,704 |
| 0820 | Canada conditional grants (SLC 12 9910 02) | 12,149 |
| 0825 | Canada Grants for Tangible Capital Assets (SLC 12 9910 06) | 95,778 |
| 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) | 177,737 |
| 0899 | Subtotal | 1,155,306 |
| 1098 | Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) | 0 |
| 1099 | Revenue from other municipalities (SLC 12 9910 03) | 255,126 |
| 1299 | Total User Fees and Service Charges (SLC 12 9910 04) | 3,695,967 |
| Licences, permits, rents, etc. | | |
| 1410 | Trailer revenue and permits | |
| 1420 | Licences and permits | 41,880 |
| 1430 | Rents, concessions and franchises | 21,841 |
| 1431 | Royalties | |
| 1432 | Green Energy | |
| 1498 | Other | |
| 1499 | Subtotal | 63,721 |
| Fines and penalties | | |
| 1605 | Provincial Offences Act (POA) Municipality which administers POA only | |
| 1610 | Other fines | 88,489 |
| 1620 | Penalties and interest on taxes | 121,838 |
| 1698 | Other | |
| 1699 | Subtotal | 210,327 |
| Other revenue | | |
| 1805 | Investment income | 94,779 |
| 1806 | Interest earned on reserves and reserve funds | |
| 1811 | Gain/Loss on sale of land & capital assets | 16,244 |
| 1812 | Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) | 280,903 |
| 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 | 133,110 |
| 1831 | Donated Tangible Capital Assets (SLC 53 0610 01) | 2,458,266 |
| 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 | 6,467 |
| 1891 | Other | |
| 1892 | Other | |
| 1893 | Other | |
| 1894 | Other | |
| 1895 | Other | |
| 1896 | Other | |
| 1897 | Other | |
| 1898 | Other | |
| 1899 | Subtotal | 2,989,769 |
| 1880 | Municipal Land Transfer Tax (City of Toronto Act, 2006) | |
| 1905 | Increase/Decrease in Government Business Enterprise equity | |
| 9910 | TOTAL Revenues | 15,425,520 |

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FIR2017: Shelburne T

Schedule 10

Asmt Code: 2221

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 43402

for the year ended December 31, 2017

| Continuity of Accumulated Surplus/(Deficit) | | 1 |
|----------------------------------------------------|----------------------------------------------------------------------------------------------|------------|
| | | \$ |
| 2010 | PLUS: Total Revenues (SLC 10 9910 01) | 15,425,520 |
| 2020 | LESS: Total Expenses (SLC 40 9910 11) | 11,700,262 |
| 2030 | PLUS: <input type="text" value="Restatement of opening surplus"/> | 19,099 |
| 2040 | PLUS: <input type="text"/> | |
| 2045 | PLUS: PSAB Adjustments | |
| 2099 | Annual Surplus/(Deficit) | 3,744,357 |
| 2060 | Accumulated surplus/(deficit) at the beginning of year | 62,000,086 |
| 2061 | Prior period adjustments | |
| 2062 | Restated accumulated surplus/(deficit) at the beginning of year | 62,000,086 |
| 9950 | Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) | 65,744,443 |

| 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: <input type="text"/> | |
| 6090 | Government Business Enterprise Equity, end of year | 0 |

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

| Total of line 0899 includes: | | 1 |
|-------------------------------------|----------------------------------------------------|----------------|
| Canada Gas Tax Funding | | \$ |
| 4025 | General Government | |
| Transportation Services: | | |
| 4030 | Roads - Paved | 177,737 |
| 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 <input type="text"/> | |
| 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 | 177,737 |

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Asmt Code: 2221

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

for the year ended December 31, 2017

| | 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 | 36,500 | | | 28,376 | | | |
| Protection services | | | | | | | |
| 0410 Fire | | | | 41,775 | | | |
| 0420 Police | 8,895 | | | 40,673 | | | |
| 0421 Court Security | | | | | | | |
| 0422 Prisoner Transportation | | | | | | | |
| 0430 Conservation authority | | | | | | | |
| 0440 Protective inspection and control | | | | | | | |
| 0445 Building permit and inspection services | | | | | | | |
| 0450 Emergency measures | | | | | | | |
| 0460 Provincial Offences Act (POA) | | | | | | | |
| 0498 Other | | | | | | | |
| 0499 Subtotal | 8,895 | 0 | 0 | 82,448 | 0 | 0 | 0 |
| Transportation services | | | | | | | |
| 0611 Roads - Paved | 5,467 | | | 16,774 | 102,032 | | |
| 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 | | | | | | | |
| 0660 Air transportation | | | | | | | |
| 0698 Other | | | | | | | |
| 0699 Subtotal | 5,467 | 0 | 0 | 16,774 | 102,032 | 0 | 0 |
| Environmental services | | | | | | | |
| 0811 Wastewater collection/conveyance | | | | 1,556,798 | 415,003 | | |
| 0812 Wastewater treatment & disposal | | | | | | | |
| 0821 Urban storm sewer system | | | | | | | |
| 0822 Rural storm sewer system | | | | | | | |
| 0831 Water treatment | 22,240 | | | 1,269,193 | 174,169 | | |
| 0832 Water distribution/transmission | | | | | | | |
| 0840 Solid waste collection | | | | 18,184 | | | |
| 0850 Solid waste disposal | | | | | | | |
| 0860 Waste diversion | | | | | | | |
| 0898 Other | | | | | | | |
| 0899 Subtotal | 22,240 | 0 | 0 | 2,844,175 | 589,172 | 0 | 0 |
| Health services | | | | | | | |
| 1010 Public health services | | | | | | | |
| 1020 Hospitals | | | | | | | |
| 1030 Ambulance services | | | | | | | |
| 1035 Ambulance dispatch | | | | | | | |
| 1040 Cemeteries | | | | 38,751 | | | |
| 1098 Other | | | | | | | |
| 1099 Subtotal | 0 | 0 | 0 | 38,751 | 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 | | | | 15,585 | 87,500 | | |
| 1620 Recreation programs | | | | | | | |
| 1631 Recreation facilities - Golf Course, Marina, Ski Hill | | | | | | | |
| 1634 Recreation facilities - All Other | | 12,149 | 114,831 | 519,512 | | 95,778 | |
| 1640 Libraries | 17,836 | | 130,295 | 12,295 | | | |
| 1645 Museums | | | | | | | |
| 1650 Cultural services | | | 10,000 | | | | |
| 1698 Other | | | | | | | |
| 1699 Subtotal | 17,836 | 12,149 | 255,126 | 547,392 | 87,500 | 95,778 | 0 |
| Planning and development | | | | | | | |
| 1810 Planning and zoning | | | | 135,590 | | | |
| 1820 Commercial and industrial | | | | 2,461 | | | |
| 1830 Residential development | | | | | | | |
| 1840 Agriculture and reforestation | | | | | | | |
| 1850 Tile drainage/shoreline assistance | | | | | | | |
| 1898 Other | | | | | | | |
| 1899 Subtotal | 0 | 0 | 0 | 138,051 | 0 | 0 | 0 |
| 1910 Other | | | | | | | |
| 9910 TOTAL | 90,938 | 12,149 | 255,126 | 3,695,967 | 778,704 | 95,778 | 0 |

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Asmt Code: 2221
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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

General Information

1. Optional Property Classes in Effect

| | 2 Y or N |
|--------------------------------------------------|-------------|
| 0202 N New Multi-Residential | Y |
| 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 | Y |
| 0225 Other <input type="text"/> | N |

2. Capping Parameters and Results

| | Exit capping immediately 1 Y or N | Decrease - Percentage Retained 2 % | Tax Adjustment - Increases 3 \$ | Net Class Impact 4 \$ | Annualized Tax Limit 5 % | CVA Tax Limit 6 % | CVA Threshold Value for Protected Properties 7 \$ | CVA Threshold Value for Clawed Back Properties 8 \$ | Exclude Properties Previously at CVA Tax 9 Y or N | Exclude Properties that go from Capped to Clawed Back 10 Y or N | Exclude Properties that go from Clawed Back to Capped 11 Y or N |
|--------------------------|-----------------------------------------|------------------------------------------|---------------------------------------|-----------------------------|--------------------------------|-------------------------|---------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------|
| 0320 M Multi-Residential | Y | | | | | | | | | | |
| 0330 C Commercial | N | 100.0% | 0 | 0 | 10.0% | 10.0% | 500 | 500 | Y | N | N |
| 0340 I Industrial | N | 100.0% | 0 | 0 | 10.0% | 10.0% | 500 | 500 | Y | N | N |

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

| | 2 % |
|----------------------------------------------------------------|----------------------|
| 1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx) | <input type="text"/> |

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

| | INTERIM Billing Installments | | | FINAL Billing Installments | | |
|---------------------------------|------------------------------|---------------------------------|--------------------------------|----------------------------|---------------------------------|--------------------------------|
| | Installments 2 # | First Due Date 3 YYYYMMDD | Last Due Date 4 YYYYMMDD | Installments 5 # | First Due Date 6 YYYYMMDD | Last Due Date 7 YYYYMMDD |
| 1210 R Residential | 2 | 20170216 | 20170518 | 2 | 20170817 | 20171019 |
| 1220 M Multi-Residential | 2 | 20170216 | 20170518 | 2 | 20170817 | 20171019 |
| 1230 F Farmland | 2 | 20170216 | 20170518 | 2 | 20170817 | 20171019 |
| 1240 T Managed Forest | 2 | 20170216 | 20170518 | 2 | 20170817 | 20171019 |
| 1250 C Commercial | 2 | 20170216 | 20170518 | 2 | 20170817 | 20171019 |
| 1260 I Industrial | 2 | 20170216 | 20170518 | 2 | 20170817 | 20171019 |
| 1270 P Pipeline | 2 | 20170216 | 20170518 | 2 | 20170817 | 20171019 |
| 1298 Other <input type="text"/> | | | | | | |

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2017

1. GENERAL PURPOSE LEVY INFORMATION

| | | | | | | |
|------|-------|-----------------------------|-------------|-----------|-----------------|------------|
| 9299 | TOTAL | Phase-In Taxable Assessment | LT/ST Taxes | UT Taxes | Education Taxes | TOTAL |
| | | 790,172,400 | 6,299,820 | 3,273,440 | 2,193,426 | 11,766,686 |

| RTC RTO | Tax Band | Property Class | Tax Rate Description | Tax Ratio | Percent of Full Rate | CVA Assessment | Phase-In Taxable Assessment | Tax Rates | | | | Municipal Taxes | | Education | TOTAL |
|------------|-------------|----------------------|---------------------------|-----------|-------------------------|-------------------|--------------------------------|-----------|-----------|-----------|-----------|-----------------|-----------|-----------|------------|
| | | | | | | | | LT / ST | UT | EDUC | TOTAL | LT / ST | UT | Taxes | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 16 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| LIST | LIST | | | | % | \$ | \$ | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | \$ | \$ | \$ | \$ |
| 2001 | 0 | Shelburne T | | | | | | | | | | | | | |
| 0010 | RT | Residential | Full Occupied | 1.000000 | 100% | 781,477,900 | 692,607,850 | 0.734859% | 0.381839% | 0.179000% | 1.295698% | 5,089,691 | 2,644,647 | 1,239,768 | 8,974,106 |
| 0050 | MT | Multi-Residential | Full Occupied | 2.637600 | 100% | 15,216,700 | 14,005,975 | 1.938264% | 1.007139% | 0.179000% | 3.124403% | 271,473 | 141,060 | 25,071 | 437,604 |
| 0110 | FT | Farmland | Full Occupied | 0.250000 | 100% | 1,946,000 | 1,464,725 | 0.183715% | 0.095460% | 0.044750% | 0.323925% | 2,691 | 1,398 | 655 | 4,744 |
| 0210 | CT | Commercial | Full Occupied | 1.220000 | 100% | 44,695,200 | 39,377,550 | 0.896528% | 0.465844% | 1.012107% | 2.374479% | 353,031 | 183,438 | 398,543 | 935,012 |
| 0240 | CU | Commercial | Excess Land | 1.220000 | 70% | 1,273,900 | 978,175 | 0.627570% | 0.326091% | 0.708475% | 1.662136% | 6,139 | 3,190 | 6,930 | 16,259 |
| 0270 | CX | Commercial | Vacant Land | 1.220000 | 70% | 1,657,000 | 1,444,750 | 0.627570% | 0.326091% | 0.708475% | 1.662136% | 9,067 | 4,711 | 10,236 | 24,014 |
| 0310 | GT | Parking Lot | Full Occupied | 1.220000 | 100% | 123,000 | 103,500 | 0.896528% | 0.465844% | 1.012107% | 2.374479% | 928 | 482 | 1,048 | 2,458 |
| 0340 | ST | Shopping Centre | Full Occupied | 1.220000 | 100% | 1,689,200 | 1,167,800 | 0.896528% | 0.465844% | 1.012107% | 2.374479% | 10,470 | 5,440 | 11,819 | 27,729 |
| 0510 | IT | Industrial | Full Occupied | 2.198400 | 100% | 10,643,500 | 8,175,550 | 1.615514% | 0.839435% | 1.390000% | 3.844949% | 132,077 | 68,628 | 113,640 | 314,345 |
| 0515 | IH | Industrial | Full Occupied, Shared PIL | 2.198400 | 100% | 81,000 | 59,250 | 1.615514% | 0.839435% | 1.390000% | 3.844949% | 957 | 497 | 824 | 2,278 |
| 0540 | IU | Industrial | Excess Land | 2.198400 | 70% | 691,900 | 529,975 | 1.130860% | 0.587604% | 0.973000% | 2.691464% | 5,993 | 3,114 | 5,157 | 14,264 |
| 0570 | IX | Industrial | Vacant Land | 2.198400 | 70% | 1,649,200 | 1,048,600 | 1.130860% | 0.587604% | 0.973000% | 2.691464% | 11,858 | 6,162 | 10,203 | 28,223 |
| 0575 | IJ | Industrial | Vacant Land, Shared PIL | 2.198400 | 70% | 20,000 | 20,000 | 1.130860% | 0.587604% | 0.973000% | 2.691464% | 226 | 118 | 195 | 539 |
| 0610 | LT | Large Industrial | Full Occupied | 2.198400 | 100% | 24,341,100 | 20,681,400 | 1.615514% | 0.839435% | 1.390000% | 3.844949% | 334,111 | 173,607 | 287,471 | 795,189 |
| 0620 | LU | Large Industrial | Excess Land | 2.198400 | 70% | 666,200 | 566,075 | 1.130860% | 0.587604% | 0.973000% | 2.691464% | 6,402 | 3,326 | 5,508 | 15,236 |
| 0710 | PT | Pipeline | Full Occupied | 0.842100 | 100% | 1,902,000 | 1,786,500 | 0.618825% | 0.321547% | 0.877643% | 1.818015% | 11,055 | 5,744 | 15,679 | 32,478 |
| 2440 | XT | Commercial, NConstr. | Full Occupied | 1.220000 | 100% | 7,400,100 | 5,586,825 | 0.896528% | 0.465844% | 1.014107% | 2.376479% | 50,087 | 26,026 | 56,656 | 132,769 |
| 2445 | XU | Commercial, NConstr. | Excess Land | 1.220000 | 70% | 657,600 | 567,900 | 0.627570% | 0.326091% | 0.708475% | 1.662136% | 3,564 | 1,852 | 4,023 | 9,439 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| 9201 | | | Subtotal | | | 896,131,500 | 790,172,400 | | | | | 6,299,820 | 3,273,440 | 2,193,426 | 11,766,686 |

2017.01

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

| | Municipal Taxes | | Education Taxes | TOTAL |
|----------------------------------------------------------------------------------------------------------|-----------------|-----------|-----------------|------------|
| | LT / ST | UT | | |
| 4. ADJUSTMENTS TO TAXATION | 12 | 13 | 14 | 15 |
| | \$ | \$ | \$ | \$ |
| 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) | 240,492 | 124,029 | 63,091 | 427,612 |
| 6. AMOUNT LEVIED BY TAX RATE | | | | |
| 9910 TOTAL Levied by Tax Rate | 6,540,312 | 3,397,469 | 2,256,517 | 12,194,298 |
| 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 | 10,500 | | | 10,500 |
| 8097 Other <input type="text"/> | | | | 0 |
| 9890 Subtotal | 10,500 | 0 | 0 | 10,500 |
| 8. OTHER TAXATION AMOUNTS | | | | |
| 8045 Railway rights-of-way (RTC = W) | | | | 0 |
| 8050 Utility transmission and utility corridors (RTC = U) | | | | 0 |
| 8098 Other <input type="text"/> | | | | 0 |
| 9892 Subtotal | 0 | 0 | 0 | 0 |
| 9. TOTAL AMOUNT LEVIED | | | | |
| 9990 TOTAL Levies | 6,550,812 | 3,397,469 | 2,256,517 | 12,204,798 |

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2017

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

| | | | | | | |
|------|-------|--------------------------|------------|---------|----------------|--------|
| 9299 | TOTAL | PIL Phased-In Assessment | LT/ST PILS | UT PILS | Education PILS | TOTAL |
| | | 3,298,225 | 29,569 | 15,364 | 20,449 | 65,382 |

| KIC DTA 1 LIST | Tax Band 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 | Shelburne T | | | | | | | | | | | | | |
| 1210 | CF 0 | Commercial | PIL: Full Occupied | 1.220000 | 100% | 2,677,400 | 2,020,475 | 0.896528% | 0.465844% | 1.012107% | 2.374479% | 18,114 | 9,412 | 20,449 | 47,975 |
| 1220 | CG 0 | Commercial | PIL: 'General' Only (No Educ.) | 1.220000 | 100% | 1,412,000 | 1,277,750 | 0.896528% | 0.465844% | | 1.362372% | 11,455 | 5,952 | 0 | 17,407 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| 9201 | | | | | | 4,089,400 | 3,298,225 | | | | | 29,569 | 15,364 | 20,449 | 65,382 |

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MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2017

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

9499

TOTAL

| | | | |
|------------|---------|----------------|-------|
| LT/ST PILS | UT PILS | Education PILS | TOTAL |
| 0 | | | 0 |

| RTC RTO | Tax Band | Property Class | Tax Rate Description | Tax Ratio | Percent of Full Rate | PIL CVA Assessment | Phase-In Taxable Assessment | Tax Rates | | | | Municipal PILS | | Education | TOTAL |
|------------|-------------|-------------------|-------------------------|-----------|-------------------------|-----------------------|--------------------------------|----------------|----------------|-----------------|-----------------|----------------|----------|-----------|----------|
| | | | | | | | | LT / ST | UT | EDUC | TOTAL | LT / ST | UT | PILS | |
| 1 LIST | 2 LIST | 3 | 4 | 5 | 6 % | 7 \$ | 16 \$ | 8 0.xxxxxx% | 9 0.xxxxxx% | 10 0.xxxxxx% | 11 0.xxxxxx% | 12 \$ | 13 \$ | 14 \$ | 15 \$ |
| 4001 | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| | | | | | | | | | | | | 0 | | | 0 |
| 9401 | | | | | | | 0 | 0 | | | | 0 | | | 0 |
| | | | | | | | 0 | 0 | | | | 0 | | | 0 |

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MAH Code: 43402

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2017

| | | 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 | 29,569 | 15,364 | 20,449 | 65,382 |
| 6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU | | | | | |
| 8005 | Local improvements | | | | 0 |
| 8010 | Sewer and water service charges | | | | 0 |
| 8015 | Sewer and water connection charges | | | | 0 |
| 8020 | Fire service charges | | | | 0 |
| 8030 | Municipal drainage charges | | | | 0 |
| 8035 | Waste management collection charges | | | | 0 |
| 8040 | Business improvement area | | | | 0 |
| 8097 | Other <input style="width: 100px;" type="text"/> | | | | 0 |
| 9890 | Subtotal | 0 | 0 | 0 | 0 |
| 7. OTHER PAYMENTS-IN-LIEU AMOUNTS | | | | | |
| 8045 | Railway rights-of-way (RTC = W) - from Ontario Enterprises | | | | 0 |
| 8046 | Railway rights-of-way (RTC = W) - from Province | | | | 0 |
| 8050 | Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises | | | | 0 |
| 8051 | Utility transmission and utility corridors (RTC = U) - from Province | | | | 0 |
| 8055 | Institutional Payments - Heads and Beds (Mun. Act 323, 324) | | | | 0 |
| 8060 | Hydro-electric Power Dams - from Province | | | | 0 |
| 8098 | Other <input style="width: 100px;" type="text"/> | | | | 0 |
| 9892 | Subtotal | 0 | 0 | 0 | 0 |
| 8. TOTAL PAYMENTS-IN-LIEU LEVIED | | | | | |
| 9990 | TOTAL PILS Levied | 29,569 | 15,364 | 20,449 | 65,382 |

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Asmt Code: 2221
MAH Code: 43402

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2017

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% | | | 80.848% | 1.108% | 17.832% | 0.212% | 0.000% |
| Property Class Group | Taxable Asmt. (CVA) | Taxable Asmt. (Wtd & Disc CVA) | Phase-In Taxable Asmt. (CVA) | Phase-In Taxable Asmt. (Wtd & Disc CVA) | TOTAL Taxes | Municipal Taxes | | | Distribution of Education Taxes in column 6 by School Board | | | | |
| | 16 \$ | 2 \$ | 18 \$ | 17 \$ | 3 \$ | LT / ST \$ | UT \$ | Education Taxes \$ | ENG - Public \$ | FRE - Public \$ | ENG - Separate \$ | FRE - Separate \$ | Other \$ |
| 0010 Residential | 781,477,900 | 781,477,900 | 692,607,850 | 692,607,850 | 8,974,106 | 5,089,691 | 2,644,647 | 1,239,768 | 1,002,328 | 13,737 | 221,075 | 2,628 | |
| 0050 Multi-residential | 15,216,700 | 40,135,568 | 14,005,975 | 36,942,160 | 437,604 | 271,473 | 141,060 | 25,071 | 20,269 | 278 | 4,471 | 53 | |
| 0110 Farmland | 1,946,000 | 486,500 | 1,464,725 | 366,181 | 4,744 | 2,691 | 1,398 | 655 | 530 | 7 | 117 | 1 | |
| 0140 Managed Forests | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9110 Subtotal | 798,640,600 | 822,099,968 | 708,078,550 | 729,916,191 | 9,416,454 | 5,363,855 | 2,787,105 | 1,265,494 | 1,023,127 | 14,022 | 225,663 | 2,682 | 0 |
| 0210 Commercial | 47,626,100 | 57,031,133 | 41,800,475 | 50,109,789 | 975,285 | 368,237 | 191,339 | 415,709 | 336,092 | 4,606 | 74,129 | 881 | 0 |
| 0215 Commercial New Construction | 8,057,700 | 9,589,712 | 6,154,725 | 7,300,913 | 142,208 | 53,651 | 27,878 | 60,679 | 49,058 | 672 | 10,820 | 129 | 0 |
| 0310 Parking Lot | 123,000 | 150,060 | 103,500 | 126,270 | 2,458 | 928 | 482 | 1,048 | 847 | 12 | 187 | 2 | 0 |
| 0320 Office Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0325 Office Building New Construct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0340 Shopping Centre | 1,689,200 | 2,060,824 | 1,167,800 | 1,424,716 | 27,729 | 10,470 | 5,440 | 11,819 | 9,555 | 131 | 2,108 | 25 | 0 |
| 0345 Shopping Centre New Constr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9120 Subtotal | 57,496,000 | 68,831,729 | 49,226,500 | 58,961,688 | 1,147,680 | 433,286 | 225,139 | 489,255 | 395,553 | 5,421 | 87,244 | 1,037 | 0 |
| 0510 Industrial | 13,085,600 | 27,210,190 | 9,833,375 | 20,563,399 | 359,649 | 151,111 | 78,519 | 130,019 | 105,118 | 1,441 | 23,185 | 276 | 0 |
| 0515 Industrial New Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0610 Large Industrial | 25,007,300 | 54,536,676 | 21,247,475 | 46,337,111 | 810,425 | 340,513 | 176,933 | 292,979 | 236,868 | 3,246 | 52,244 | 621 | 0 |
| 0615 Large Industrial New Construct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9130 Subtotal | 38,092,900 | 81,746,866 | 31,080,850 | 66,900,511 | 1,170,074 | 491,624 | 255,452 | 422,998 | 341,985 | 4,687 | 75,429 | 897 | 0 |
| 0705 Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710 Pipelines | 1,902,000 | 1,601,674 | 1,786,500 | 1,504,412 | 32,478 | 11,055 | 5,744 | 15,679 | 12,676 | 174 | 2,796 | 33 | 0 |
| 0810 Other Property Classes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9160 Adj. for shared PIL properties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9170 Supplementary Taxes | 0 | 0 | 0 | 0 | 427,612 | 240,492 | 124,029 | 63,091 | 61,103 | 59 | 1,918 | 11 | 0 |
| 9180 Total Levied by Rate | | | | | 12,194,298 | 6,540,312 | 3,397,469 | 2,256,517 | 1,834,444 | 24,362 | 393,050 | 4,660 | 0 |
| 9190 Amts Added to Tax Bill | | | | | 10,500 | 10,500 | 0 | 0 | | | | | |
| 9192 Other Taxation Amounts | | | | | 0 | 0 | 0 | 0 | | | | | |
| 9199 TOTAL before Adj. | 896,131,500 | 974,280,238 | 790,172,400 | 857,282,801 | 12,204,798 | 6,550,812 | 3,397,469 | 2,256,517 | 1,834,444 | 24,362 | 393,050 | 4,660 | 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 \$ | UT \$ | 6 \$ | |
| 1010 Residential | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1210 Commercial | 4,089,400 | 4,989,068 | 3,298,225 | 4,023,835 | 65,382 | 29,569 | 15,364 | 20,449 | |
| 1215 Commercial New Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1310 Parking Lot | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1320 Office Building | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1325 Office Building New Construct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1340 Shopping Centre | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1345 Shopping Centre New Constr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9220 Subtotal | 4,089,400 | 4,989,068 | 3,298,225 | 4,023,835 | 65,382 | 29,569 | 15,364 | 20,449 | |
| 1510 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1515 Industrial New Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1610 Large Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1615 Large Industrial New Construct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9230 Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1705 Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1718 Pipelines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1810 Other Property Classes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9270 Supplementary PILS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9280 Total Levied by Rate | | | | | 65,382 | 29,569 | 15,364 | 20,449 | |
| 9290 Amts Added to PILS | | | | | 0 | 0 | 0 | 0 | |
| 9292 Other PIL Amounts | | | | | 0 | 0 | 0 | 0 | |
| 9299 TOTAL before Adj. | 4,089,400 | 4,989,068 | 3,298,225 | 4,023,835 | 65,382 | 29,569 | 15,364 | 20,449 | |

Part 3 contains Distribution of PILS by School Boards

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Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2017

| | | 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 | 86,529 | | 68,804 | | | | 119,146 | 274,479 | | 3,411 | 277,890 |
| 1620 | Recreation programs | | | | | | | | 0 | | | 0 |
| 1631 | Rec. Fac. - Golf Crs, Marina, Ski Hill | | | | | | | | 0 | | | 0 |
| 1634 | Rec. Fac. - All Other | 361,061 | | 294,950 | | | | 252,751 | 908,762 | 14,404 | | 923,166 |
| 1640 | Libraries | 216,909 | | 89,850 | | | | 70,690 | 377,449 | 6,735 | | 384,184 |
| 1645 | Museums | | | | | | | | 0 | | | 0 |
| 1650 | Cultural services | 21,129 | | 7,366 | | | 16,150 | | 44,645 | | 626 | 45,271 |
| 1698 | Other | | | | | | | | 0 | | | 0 |
| 1699 | Subtotal | 685,628 | 0 | 460,970 | 0 | 0 | 16,150 | 442,587 | 1,605,335 | 0 | 25,176 | 1,630,511 |
| Planning and development | | | | | | | | | | | | |
| 1810 | Planning and zoning | 75,670 | | 10,828 | 417,318 | | | | 503,816 | | 11,062 | 514,878 |
| 1820 | Commercial and Industrial | 68,007 | | 29,051 | 2,371 | | | | 99,429 | | 2,183 | 101,612 |
| 1830 | Residential development | | | | | | | | 0 | | | 0 |
| 1840 | Agriculture and reforestation | | | | | | | | 0 | | | 0 |
| 1850 | Tile drainage/shoreline assistance | | | | | | | | 0 | | | 0 |
| 1898 | Other | | | | | | | | 0 | | | 0 |
| 1899 | Subtotal | 143,677 | 0 | 39,879 | 419,689 | 0 | 0 | 0 | 603,245 | 0 | 13,245 | 616,490 |
| 1910 | Other | | | | | | | | 0 | | | 0 |
| 9910 | TOTAL | 5,161,614 | 193,432 | 2,702,892 | 1,362,237 | 2,340 | 61,263 | 2,216,484 | 11,700,262 | 0 | 0 | 11,700,262 |

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MAH Code: 43402

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2017

Additional information contained in Schedule 40

| | | 1 |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------|
| | | \$ |
| Total of column 1 includes: | | |
| 5010 | Salaries and wages | 3,970,728 |
| 5020 | Employee benefits | 1,190,886 |
| 5099 | Total Salaries, Wages and Employee benefits (Not including line 5050) | 5,161,614 |
| 5050 | Salaries, Wages and Employee benefits capitalized on Schedule 51 | |
| 5098 | Total Salaries, Wages and Employee benefits (including capitalized wages) | 5,161,614 |
| 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 <input type="text"/> | |
| 5896 | Other <input type="text"/> | |
| 5897 | Other <input type="text"/> | |
| 5898 | Other <input type="text"/> | |
| Total of column 11 includes: | | |
| 6010 | Payments for long term commitments and liabilities financed from the consolidated statement of operations | |

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Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

| | 2017 Opening Net Book Value | COST | | | | AMORTIZATION | | | | 2017 Closing Net Book Value | | |
|-----------------------------------------|----------------------------------------|------------------------------|------------------------------|------------|-------------|------------------------------|-----------------------------------------|------------------------|--------------------------|--------------------------------|-----------------------------------------|----------|
| | | 2017 Opening Cost Balance | Additions and Betterments | Disposals | Write Downs | 2017 Closing Cost Balance | 2017 Opening Amortization Balance | Annual Amortization | Amortization Disposal | | 2017 Closing Amortization Balance | |
| | | 1 \$ | 2 \$ | 3 \$ | 4 \$ | 5 \$ | 6 \$ | 7 \$ | 8 \$ | | 9 \$ | 10 \$ |
| 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 | 4,675,841 | 5,285,387 | 557,724 | 55,000 | 5,788,111 | 609,546 | 119,146 | 48,250 | 680,442 | 5,107,669 | |
| 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 | 2,638,543 | 5,336,859 | 161,365 | | 5,498,224 | 2,698,316 | 252,751 | | 2,951,067 | 2,547,157 | |
| 1640 | Libraries | 1,531,083 | 2,105,266 | 44,400 | 40,910 | 2,108,756 | 574,183 | 70,690 | 40,910 | 603,963 | 1,504,793 | |
| 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 | 8,845,467 | 12,727,512 | 763,489 | 95,910 | 13,395,091 | 3,882,045 | 442,587 | 89,160 | 4,235,472 | 9,159,619 | |
| Planning and development | | | | | | | | | | | | |
| 1810 | Planning and zoning | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 1820 | Commercial and Industrial | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 1830 | Residential development | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 1840 | Agriculture and reforestation | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 1850 | Tile drainage/shoreline assistance | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 1898 | Other | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 1899 | Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1910 | Other | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 9910 | Total Tangible Capital Assets | 56,674,705 | 82,251,309 | 10,488,143 | 503,557 | 92,235,895 | 25,576,604 | 2,216,484 | 492,078 | 27,301,010 | 64,934,885 | |

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

SEGMENTED BY ASSET CLASS

| | | 2017 Opening Net Book Value (NBV) 1 \$ | 2017 Closing Net Book Value (NBV) 11 \$ |
|-------------------------------|-------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------|
| General Capital Assets | | | |
| 2005 | Land | 4,019,903 | 4,019,903 |
| 2010 | Land Improvements | 3,653,537 | 3,653,970 |
| 2020 | Buildings | 14,678,348 | 16,453,763 |
| 2030 | Machinery & Equipment | 1,972,338 | 2,348,432 |
| 2040 | Vehicles | 961,249 | 872,864 |
| 2097 | Other <input type="text"/> | 0 | |
| 2098 | Other <input type="text"/> | 0 | |
| 2099 | Total General Capital Assets | 25,285,375 | 27,348,932 |
| | | | |
| | | 2017 Opening Net Book Value (NBV) 1 \$ | 2017 Closing Net Book Value (NBV) 11 \$ |
| Infrastructure Assets | | | |
| 2205 | Land | 0 | |
| 2210 | Land Improvements | 0 | |
| 2220 | Buildings | 0 | |
| 2230 | Machinery & Equipment | 0 | |
| 2240 | Vehicles | 0 | |
| 2250 | Linear Assets | 31,389,330 | 37,585,953 |
| 2297 | Other <input type="text"/> | 0 | |
| 2298 | Other <input type="text"/> | 0 | |
| 2299 | Total Infrastructure Assets | 31,389,330 | 37,585,953 |
| 9920 | Total Tangible Capital Assets | 56,674,705 | 64,934,885 |
| 2405 | Construction-in-progress | 5,857,806 | 0 |
| 9921 | Total Tangible Capital Assets and Construction-in-progress | 62,532,511 | 64,934,885 |

FIR2017: Shelburne T

Schedule 51

Asmt Code: 2221

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 43402

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

| | | COST | | | |
|-------------|-------------------------------------------------|----------------------|----------------------|-------------------------|----------------------|
| | | 2017 Opening Balance | Expenditures in 2017 | Less Assets Capitalized | 2017 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 | | 0 | 0 | 0 | 0 |
| | Transportation services | | | | |
| 0611 | Roads - Paved | 3,426,179 | 170,980 | 3,597,159 | 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 | | 3,426,179 | 170,980 | 3,597,159 | 0 |
| | Environmental services | | | | |
| 0811 | Wastewater collection/conveyance | 248,162 | | 248,162 | 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 | 1,902,697 | 328,160 | 2,230,857 | 0 |
| 0840 | Solid waste collection | 0 | | | 0 |
| 0850 | Solid waste disposal | 0 | | | 0 |
| 0860 | Waste diversion | 0 | | | 0 |
| 0898 | Other | 0 | | | 0 |
| 0899 | | 2,150,859 | 328,160 | 2,479,019 | 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 | | 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 | | 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 | | 0 | 0 | 0 | 0 |
| | Recreation and cultural services | | | | |
| 1610 | Parks | 280,768 | 320,511 | 601,279 | 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 | | 280,768 | 320,511 | 601,279 | 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 | | 0 | 0 | 0 | 0 |
| 1910 | Other | 0 | | | 0 |
| 9910 | Total Construction-In-Progress | 5,857,806 | 819,651 | 6,677,457 | 0 |

2017.01

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS****Schedule 53**

for the year ended December 31, 2017

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

| | | 1 |
|-------------|--------------------------------------------------------------------|-------------------|
| | | \$ |
| 1010 | Annual Surplus/(Deficit) (SLC 10 2099 01) | 3,744,357 |
| 1020 | Acquisition of tangible capital assets | -2,172,071 |
| 1030 | Amortization of tangible capital assets (SLC 51 9910 08) | 2,216,484 |
| 1031 | Contributed (Donated) tangible capital assets | -2,458,266 |
| 1032 | Change in construction-in-progress | |
| 1040 | (Gain)/Loss on sale of tangible capital assets | -16,244 |
| 1050 | Proceeds on sale of tangible capital assets | 27,723 |
| 1060 | Write-downs of tangible capital assets | |
| 1070 | Other <input type="text"/> | |
| 1071 | Other <input type="text"/> | |
| 1099 | Subtotal | -2,402,374 |
| 1210 | Change in supplies inventories | 16,589 |
| 1220 | Change in prepaid expenses | 2,831 |
| 1230 | Other <input type="text"/> | |
| 1299 | Subtotal | 19,420 |
| 1410 | (Increase)/decrease in net financial assets/net debt | 1,361,403 |
| 1420 | Net financial assets (net debt), beginning of year | -602,446 |
| 9910 | Net financial assets (net debt), end of year | 758,957 |

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

| | | 1 |
|-----------------------------------------|------------------------------------------------------------------------------------------|------------------|
| | | \$ |
| Long Term Liabilities Incurred | | |
| 0205 | Canada Mortgage and Housing Corporation (CMHC) | |
| 0210 | Ontario Financing Authority | |
| 0215 | Commercial Area Improvement Program | |
| 0220 | Other Ontario housing programs | |
| 0235 | Serial debentures | |
| 0240 | Sinking fund debentures | |
| 0245 | Long term bank loans | |
| 0250 | Long term reserve fund loans | |
| 0255 | Lease purchase agreements (Tangible capital leases) | |
| 0260 | Construction Financing Debentures | |
| 0265 | Infrastructure Ontario | |
| 0297 | Other <input type="text"/> | |
| 0298 | Other <input type="text"/> | |
| 0299 | Subtotal | 0 |
| Financing from Dedicated Revenue | | |
| 0405 | Municipal Property Tax by Levy | |
| 0406 | Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) | 607,330 |
| 0410 | Municipal User Fees & Service Charges | |
| 0415 | Development Charges (SLC 61 0299 08) | 280,903 |
| 0416 | Recreation land (The Planning Act) (SLC 60 1032 01) | 0 |
| 0419 | Donations | |
| 0420 | Other <input type="text"/> | |
| 0446 | Proceeds from the sale of Tangible Capital Assets, etc | |
| 0447 | Investment income | |
| 0448 | Prepaid special charges | |
| 0495 | Other <input type="text"/> | |
| 0496 | Other <input type="text"/> | |
| 0497 | Other <input type="text"/> | |
| 0498 | Other <input type="text"/> | |
| 0501 | Subtotal | 888,233 |
| Government Transfers | | |
| 0425 | Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) | 95,778 |
| 0430 | Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) | 778,704 |
| 0435 | Capital Grants: Other Municipalities (SLC 12 9910 07) | 0 |
| 0440 | Canada Gas Tax (SLC 10 4099 01) | 177,737 |
| 0445 | Provincial Gas Tax (SLC 10 4019 01) | 0 |
| 0502 | Subtotal | 1,052,219 |
| 0499 | Subtotal | 1,940,452 |
| 0610 | Contributed (Donated) tangible capital assets | 2,458,266 |
| 9920 | Total Capital Financing | 4,398,718 |
| 0810 | Unexpended Capital Financing or (Unfinanced Capital Outlay) | -231,619 |

2017.01

FIR2017: Shelburne T

Schedule 54

Asmt Code: 2221

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 43402

for the year ended December 31, 2017

* 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

| | | 2017 Actual 1 \$ |
|-------------------------------|-----------------------------------------------------------------|---------------------------|
| Operating Transactions | | |
| Cash received from | | |
| 0210 | Taxes | |
| 0220 | Transfers | |
| 0230 | User Fees | |
| 0240 | Fees, Permits, Licenses and Fines | |
| 0250 | Enterprises | |
| 0260 | Investments | |
| 0298 | Other <input type="text"/> | |
| 0299 | Subtotal | 0 |
| Cash paid for | | |
| 0410 | Salaries, Wages and Employment Contracts and Benefits | |
| 0420 | Material and Supplies | |
| 0430 | Contracted Services | |
| 0440 | Financing Charges | |
| 0450 | External Transfers | |
| 0498 | Other <input type="text"/> | |
| 0499 | Subtotal | 0 |
| 2099 | Cash provided by operating transactions | 0 |
| Capital Transactions | | |
| 0610 | Proceeds on sale of tangible capital assets | |
| 0620 | Cash used to acquire tangible capital assets | |
| 0630 | Change in construction-in-progress | |
| 0698 | Other <input type="text"/> | |
| 0699 | Cash applied to capital transactions | 0 |
| Investing Transactions | | |
| 0810 | Proceeds from portfolio investments | |
| 0820 | Portfolio investments | |
| 0898 | Other <input type="text"/> | |
| 0899 | Cash provided by / (applied to) investing transactions | 0 |
| Financing Transactions | | |
| 1010 | Proceeds from long term debt issues | |
| 1020 | Principal long term debt repayment | |
| 1030 | Temporary loans | |
| 1031 | Repayment of temporary loans | |
| 1096 | Other <input type="text"/> | |
| 1097 | Other <input type="text"/> | |
| 1098 | Other <input type="text"/> | |
| 1099 | Cash applied to financing transactions | 0 |
| 1210 | Increase in cash and cash equivalents | 0 |
| 1220 | Cash and cash equivalents, beginning of year | 0 |
| 9920 | Cash and cash equivalents, end of year | 0 |

| | | 2017 Actual 1 \$ |
|--------------------------------------------------|-----------------------------------------------|---------------------------|
| Cash and cash equivalents represented by: | | |
| 1401 | Cash | |
| 1402 | Temporary borrowings | |
| 1403 | Short term investments | |
| 1404 | Other <input type="text"/> | |
| 9940 | Cash and cash equivalents, end of year | 0 |
| Cash: | | |
| 1501 | Unrestricted | |
| 1502 | Restricted | |
| 1503 | Unallocated | |
| 9950 | Cash and cash equivalents, end of year | 0 |

2017.01

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2017

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

| | | 2017 Actual 1 \$ |
|-------------------------------|---------------------------------------------------------------------------------|---------------------------|
| Operating Transactions | | |
| 2010 | Annual Surplus/(Deficit) (SLC 10 2099 01) | 3,744,357 |
| 2020 | Non-cash items including amortization | 2,208,034 |
| 2021 | Contributed (Donated) tangible capital assets | -2,458,266 |
| 2022 | Change in non-cash assets and liabilities | 928,706 |
| 2030 | Prepaid expenses | 2,831 |
| 2040 | Change in deferred revenue | 76,801 |
| 2096 | Other <input type="text" value="Post-employment benefits liability"/> | 292,362 |
| 2097 | Other <input type="text"/> | |
| 2098 | Other <input type="text"/> | |
| 2099 | Cash provided by operating transactions | 4,794,825 |
| Capital Transactions | | |
| 0610 | Proceeds on sale of tangible capital assets | 27,723 |
| 0620 | Cash used to acquire tangible capital assets | -2,172,071 |
| 0630 | Change in construction-in-progress | |
| 0698 | Other <input type="text"/> | |
| 0699 | Cash applied to capital transactions | -2,144,348 |
| Investing Transactions | | |
| 0810 | Proceeds from portfolio investments | |
| 0820 | Portfolio investments | -100,000 |
| 0898 | Other <input type="text"/> | |
| 0899 | Cash provided by / (applied to) investing transactions | -100,000 |
| Financing Transactions | | |
| 1010 | Proceeds from long term debt issues | |
| 1020 | Principal long term debt repayment | -657,020 |
| 1030 | Temporary loans | |
| 1031 | Repayment of temporary loans | |
| 1096 | Other <input type="text"/> | |
| 1097 | Other <input type="text"/> | |
| 1098 | Other <input type="text"/> | |
| 1099 | Cash applied to financing transactions | -657,020 |
| 1210 | Increase in cash and cash equivalents | 1,893,457 |
| 1220 | Cash and cash equivalents, beginning of year | 9,649,403 |
| 9920 | Cash and cash equivalents, end of year | 11,542,860 |

| | | 2017 Actual 1 \$ |
|--------------------------------------------------|--------------------------------------------------|---------------------------|
| Cash and cash equivalents represented by: | | |
| 1401 | Cash | 11,542,860 |
| 1402 | Temporary borrowings | |
| 1403 | Short term investments | |
| 1404 | Other <input type="text"/> | |
| 9940 | Cash and cash equivalents, end of year | 11,542,860 |

| | | 1 \$ |
|--------------|--------------------------------------------------|------------|
| Cash: | | |
| 1501 | Unrestricted | 5,883,553 |
| 1502 | Restricted | 5,659,307 |
| 1503 | Unallocated | |
| 9950 | Cash and cash equivalents, end of year | 11,542,860 |

2017.01

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

| | Obligatory Res. Funds, Deferred Rev. | Discretionary Res. Funds | Reserves |
|----------------------------------------------------------------------------------------|-----------------------------------------|--------------------------|------------------|
| | 1 \$ | 2 \$ | 3 \$ |
| 0299 Balance, beginning of year | 5,339,553 | 210,861 | 5,861,670 |
| 0310 Allocation of Surplus | | 71,162 | 1,635,936 |
| 0315 Allocation of Surplus : for operating | | 71,162 | 1,321,826 |
| 0320 Allocation of Surplus : for capital | | | 314,110 |
| Development Charges Act | | | |
| 0610 Non-discounted services | 282,688 | | |
| 0620 Discounted services | | | |
| 0630 Credits utilized (Development Charges Act) (SLC 61 0299 05) | 0 | | |
| 0699 Subtotal Development Charges Act | 282,688 | | |
| 0810 Lot levies | | | |
| 0820 Subdivider contributions | | | |
| 0830 Recreational land (the Planning Act) | | | |
| 0841 Investment Income | 62,983 | | |
| 0860 Gasoline Tax - Province | | | |
| 0861 Building Code Act, 1992 (Section 1.9.1.1 (d)) | | | |
| 0862 Gasoline Tax - Federal | 180,884 | | |
| 0864 Building Canada Fund (BCF) | | | |
| 0870 Inter - Reserve Fund / Reserves Transfer | | | |
| 0895 Other | | | |
| 0896 Other | | | |
| 0897 Other | | | |
| 0898 Other | | | |
| 9940 TOTAL Revenues & Surplus | 526,555 | 71,162 | 1,635,936 |
| Less: Utilization of reserve funds and reserves (transfers) | | | |
| 1012 For acquisition of tangible capital asset | | | 607,330 |
| 1015 For current operations | | | 158,909 |
| 1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08) | 280,903 | | |
| 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) | 177,737 | | |
| 1055 Development Charges Act - Credits Provided (SLC 61 0299 10) | 0 | | |
| 1070 Inter - Reserve Fund / Reserves Transfer | | | |
| 0910 Less: Utilization (deferred revenue recognized) | 458,640 | 0 | 766,239 |
| 2099 Balance, end of year | 5,407,468 | 282,023 | 6,731,367 |

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

**Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2017

| | | Development Charges Proceeds | | | | Development Charges Disbursements | | | | | |
|----------------------------|--------------------------------------|-------------------------------|--------------------------------|------------------|---------|------------------------------------------|----------------------------------------|---------------------|------------------|---------|---------------------|
| | | 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 | 3 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Development Charges | | | | | | | | | | | |
| 0205 | General Government | 10,044 | 8,710 | 1,246 | 9,956 | | | | | 0 | 20,000 |
| 0210 | Fire Protection | 133,887 | 7,142 | 997 | 8,139 | | | | | 0 | 142,026 |
| 0215 | Police Protection | 412,294 | 15,415 | 2,243 | 17,658 | | | | | 0 | 429,952 |
| 0220 | Roads and Structures | 825,310 | 85,786 | 12,462 | 98,248 | | 3,162 | | | 3,162 | 920,396 |
| 0225 | Transit | 0 | | | 0 | | | | | 0 | 0 |
| 0230 | Wastewater | 959,981 | 71,946 | 12,587 | 84,533 | | 228,894 | | | 228,894 | 815,620 |
| 0235 | Stormwater | 0 | | | 0 | | | | | 0 | 0 |
| 0240 | Water | 1,194,649 | 69,892 | 12,711 | 82,603 | | 48,847 | | | 48,847 | 1,228,405 |
| 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 | 210,619 | 966 | 935 | 1,901 | | | | | 0 | 212,520 |
| 0280 | Recreation | 1,564,004 | 19,131 | 18,506 | 37,637 | | | | | 0 | 1,601,641 |
| 0285 | Development Studies | 0 | | | 0 | | | | | 0 | 0 |
| 0286 | Parking | 25,638 | 3,700 | 623 | 4,323 | | | | | 0 | 29,961 |
| 0287 | Animal Control | 0 | | | 0 | | | | | 0 | 0 |
| 0288 | Municipal Cemeteries | 0 | | | 0 | | | | | 0 | 0 |
| 0290 | Other | 0 | | | 0 | | | | | 0 | 0 |
| 0295 | Other | 0 | | | 0 | | | | | 0 | 0 |
| 0296 | Other | 0 | | | 0 | | | | | 0 | 0 |
| 0297 | Other | 0 | | | 0 | | | | | 0 | 0 |
| 0299 | TOTAL | 5,336,426 | 282,688 | 62,310 | 344,998 | 0 | 280,903 | 0 | 0 | 280,903 | 5,400,521 |

2017.01001

FIR2017: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2017

2017.01

FIR2017: Shelburne T**Schedule 70**

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2017

| Financial Assets | | 1 |
|------------------|---------------------------------------------------------------|-------------------|
| | | \$ |
| 0299 | Cash and cash equivalents | 11,542,860 |
| | Accounts receivable | |
| 0410 | Canada | 188,993 |
| 0420 | Ontario | |
| 0430 | Upper-tier | |
| 0440 | Other municipalities | |
| 0450 | School boards | |
| 0490 | Other receivables | 869,079 |
| 0499 | Subtotal | 1,058,072 |
| | Taxes receivable | |
| 0610 | Current year's levies | 509,585 |
| 0620 | Previous year's levies | 108,251 |
| 0630 | Prior year's levies | 26,488 |
| 0640 | Penalties and interest | 45,688 |
| 0690 | LESS: Allowance for uncollectables | |
| 0699 | Subtotal | 690,012 |
| | Investments * | |
| 0805 | Canada | |
| 0810 | Ontario | |
| 0815 | Municipal | |
| 0820 | Government business enterprises | |
| 0828 | Other <input type="text" value="GIC"/> | 100,000 |
| 0829 | Subtotal | 100,000 |
| | Debt Recoverable from Others | |
| 0861 | Municipalities (SLC 74 0630 01) | 0 |
| 0862 | School Boards (SLC 74 0620 01) | 0 |
| 0863 | Retirement Funds (SLC 74 0899 01) | 0 |
| 0864 | Sinking Funds (SLC 74 1099 01) | 0 |
| 0865 | Individuals | |
| 0868 | Other <input type="text"/> | |
| 0845 | Subtotal | 0 |
| | Other financial assets | |
| 0830 | Inventories held for resale | |
| 0831 | Land held for resale | |
| 0835 | Notes receivable | 16,100 |
| 0840 | Mortgages receivable | |
| 0850 | Deferred taxes receivable | |
| 0890 | Other <input type="text"/> | |
| 0898 | Subtotal | 16,100 |
| 9930 | TOTAL Financial Assets | 13,407,044 |
| 8010 | * Market value of Investments included in Line 0829 | 100,000 |

2017.01

FIR2017: Shelburne T

Schedule 70

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2017

| | | |
|------------------------------------------------------|----------------------------------------------------------------------------------------|------------|
| 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 | |
| 2240 | Other municipalities | |
| 2250 | School boards | |
| 2260 | Interest on debt | 24,781 |
| 2270 | Trade accounts payable | 736,479 |
| 2290 | Other | 155,684 |
| 2299 | Subtotal | 916,944 |
| 2301 | Estimated Tax Liabilities (PS3510) | -9,976 |
| Deferred revenue | | |
| 2410 | Obligatory reserve funds (SLC 60 2099 01) | 5,407,468 |
| 2490 | Other | 22,529 |
| 2499 | Subtotal | 5,429,997 |
| Long term liabilities | | |
| 2610 | Debt issued | 5,703,211 |
| 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 | 5,703,211 |
| Solid Waste Management Facility Liabilities | | |
| 2799 | Solid waste landfill closure and post-closure | 315,549 |
| Post employment benefits | | |
| 2810 | Accumulated sick leave | |
| 2820 | Accrued vacation pay | |
| 2830 | Accrued pensions payable | 292,362 |
| 2840 | Accrued Workplace Safety and Insurance Board claims (WSIB) | |
| 2898 | Other | |
| 2899 | Subtotal post employment benefits | 292,362 |
| Liability for contaminated sites | | |
| 2910 | Remediation costs of contaminated sites | |
| 9940 | TOTAL Liabilities | 12,648,087 |
| 9945 | Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities) | 758,957 |
| Non-Financial Assets | | 1 |
| | | \$ |
| 6210 | Tangible Capital Assets (SLC 51 9921 11) | 64,934,885 |
| 6250 | Inventories of Supplies | 49,309 |
| 6260 | Prepaid Expenses | 1,292 |
| 6299 | Total Non-Financial Assets | 64,985,486 |
| 9970 | Total Accumulated Surplus/(Deficit) | 65,744,443 |
| Analysis of the Accumulated Surplus/(Deficit) | | 1 |
| | | \$ |
| 6410 | Equity in Tangible Capital Assets | 59,231,674 |
| 6420 | Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) | 7,013,390 |
| 6430 | General Surplus/ (Deficit) | |
| 6431 | Unexpended capital financing | |
| Local boards | | |
| 5030 | Transit operations | |
| 5035 | Water operations | |
| 5040 | Wastewater operations | |
| 5041 | Solid waste operations | |
| 5045 | Libraries | -9,052 |
| 5050 | Cemeteries | |
| 5055 | Recreation, community centres and arenas | 45,770 |
| 5060 | Business Improvement Area | 25,812 |
| 5076 | Other Shelburne and District Fire Department | 44,760 |
| 5077 | Other | |
| 5078 | Other | |
| 5079 | Other | |
| 5098 | Total Local Boards | 107,290 |
| 5080 | Equity in Government Business Enterprises (SLC 10 6090 01) | 0 |
| 6601 | Unfunded Employee Benefits | -292,362 |
| 6602 | Unfunded Landfill closure costs | -315,549 |
| 6603 | Unfunded Remediation costs of contaminated sites | |
| 6610 | Other | |
| 6620 | Other | |
| 6630 | Other | |
| 6640 | Other | |
| 6699 | Total Other | -607,911 |
| 9971 | Total Accumulated Surplus/(Deficit) | 65,744,443 |

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Asmt Code: 2221

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Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

| Continuity of Taxes Receivable | | 9 |
|--------------------------------|--------------------------------------------------------------------------|-------------------|
| | | \$ |
| 0210 | Taxes receivable, beginning of year | 817,358 |
| 0215 | PLUS: Amounts added to tax bills for collection purposes only | |
| 0220 | PLUS: Tax amounts levied in the year (SLC 26 9199 03) | 12,204,798 |
| 0225 | PLUS: Current Year Penalties and Interest | 121,838 |
| 0240 | LESS: Total cash collections (SLC 72 0699 09) | 12,443,762 |
| 0250 | LESS: Tax adjustments before allowances (SLC 72 2899 09) | 24,456 |
| 0260 | LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) | 0 |
| 0280 | PLUS: <input type="text" value="Other adjustments"/> | 14,236 |
| 0290 | Taxes receivable, end of year | 690,012 |
| Cash Collections | | 9 |
| | | \$ |
| 0610 | Current year's tax | 11,684,993 |
| 0620 | Previous year's tax | 644,426 |
| 0630 | Penalties and interest | 114,343 |
| 0640 | Amounts added to tax bills for collection purposes only | |
| 0690 | Other <input type="text"/> | |
| 0699 | TOTAL Cash Collections | 12,443,762 |

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Asmt Code: 2221

MAH Code: 43402

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

| | | SCHOOL BOARDS | | | | | TOTAL Education 6 \$ | Lower-Tier (Single-Tier) 7 \$ | Upper-Tier 8 \$ | TOTAL Tax Adjustment 9 \$ |
|------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------|----------------------------|-------------------------------|------------------------------|------------------|----------------------------|-------------------------------------|-----------------------|---------------------------------|
| | | English - Public 1 \$ | French - Public 2 \$ | English - Separate 3 \$ | French - Separate 4 \$ | Other 5 \$ | | | | |
| Tax Adjustments Applied to Taxation | | | | | | | | | | |
| 1099 | Municipal Act (353, 354, 357, 358, RfR) | 6,164 | 62 | 1,044 | 12 | 7,282 | 14,389 | 5,989 | 27,660 | |
| 1299 | Discounts for Advance Payments (Mun. Act 345(10)) | | | | | | | | 0 | |
| 1499 | Tax Credit (Mun. Act 474.3) | | | | | | | | 0 | |
| 1699 | Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362) | | | | | 0 | | | 0 | |
| 1810 | Rebates to Commercial properties (Mun. Act 362) | | | | | 0 | | | 0 | |
| 1820 | Rebates to Industrial properties (Mun. Act 362) | | | | | 0 | | | 0 | |
| 1899 | Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2099 | Rebates for Charities (Mun. Act 361) | | | | | 0 | | | 0 | |
| 2299 | Vacant Unit Rebates (Mun. Act 364) | | | | | 0 | | | 0 | |
| 2399 | Reduction for Heritage Property (Mun. Act 365.2) | | | | | 0 | | | 0 | |
| 2890 | Other <input type="text" value="Capping adjustment"/> | | | | | 0 | -3,204 | | -3,204 | |
| 2891 | Other <input type="text"/> | | | | | 0 | | | 0 | |
| 2892 | Other <input type="text"/> | | | | | 0 | | | 0 | |
| 2893 | Other <input type="text"/> | | | | | 0 | | | 0 | |
| 2899 | Tax adjustments before allowances | 6,164 | 62 | 1,044 | 12 | 7,282 | 11,185 | 5,989 | 24,456 | |
| Tax Adjustments Not Applied to Taxation | | | | | | | | | | |
| 4010 | Tax sale, Tax registration accounts | | | | | | | | 0 | |
| 4210 | Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362) | | | | | 0 | | | 0 | |
| 4420 | Net Impact of 5% Capping Limit Program | | | | | 0 | | | 0 | |
| 4890 | Other <input type="text"/> | | | | | 0 | | | 0 | |
| 4891 | Other <input type="text"/> | | | | | 0 | | | 0 | |
| 4999 | Tax Adjustments Not Applied to Taxation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Additional Information | | | | | | | | | | |
| 6010 | Recovery of Tax Deferrals | | | | | 0 | | | 0 | |
| 7010 | Entitlement of School Boards | 1,828,280 | 24,300 | 392,006 | 4,648 | 2,249,235 | | | | |

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FIR2017: Shelburne T

Schedule 74

Asmt Code: 2221
MAH Code: 43402

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

1. Debt burden of the municipality

| | | |
|------|-------------------------------------------------------------------------------------------------------|-----------|
| | | 1 |
| | | \$ |
| | All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities | |
| 0210 | To Ontario and agencies | 5,703,211 |
| 0220 | To Canada and agencies | |
| 0230 | To Others | |
| 0297 | Other <input type="text"/> | |
| 0298 | Other <input type="text"/> | |
| 0299 | Subtotal | 5,703,211 |
| 0499 | PLUS: All debt assumed by the municipality from others | |
| | LESS: All debt assumed by others | |
| 0610 | Ontario | |
| 0620 | School boards | |
| 0630 | Other Municipalities | |
| 0640 | Government Business Enterprises | |
| 0697 | Other <input type="text"/> | |
| 0698 | Other <input type="text"/> | |
| 0699 | Subtotal | 0 |
| | LESS: Debt retirement funds | |
| 0810 | Sewer | |
| 0820 | Water | |
| 0896 | Other <input type="text"/> | |
| 0897 | Other <input type="text"/> | |
| 0898 | Other <input type="text"/> | |
| 0899 | Subtotal | 0 |
| | LESS: Own sinking funds (Actual balances) | |
| 1010 | General municipal | |
| 1020 | Enterprises and others | |
| 1096 | Other <input type="text"/> | |
| 1097 | Other <input type="text"/> | |
| 1098 | Other <input type="text"/> | |
| 1099 | Subtotal | 0 |
| 9910 | TOTAL Net Long Term Liabilities of the Municipality | 5,703,211 |

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

| | | |
|------|------------------------------------------------------------|-----------|
| 1210 | Sinking fund debentures | |
| 1220 | Installment (serial) debentures | |
| 1230 | Long term bank loans | |
| 1240 | Lease purchase agreements (Tangible capital leases) | |
| 1250 | Mortgages | |
| 1280 | Construction Financing Debentures | 5,703,211 |
| 1297 | Other <input type="text"/> | |
| 1298 | Other <input type="text"/> | |
| 9920 | TOTAL Net Long Term Liabilities of the Municipality | 5,703,211 |

3. Debt burden of the municipality: Analysed by function

| | | |
|------|------------------------------------------------------------|-----------|
| 1405 | General government | |
| 1410 | Protection services | |
| | Transportation services: | |
| 1415 | Roadways | 1,603,163 |
| 1416 | Winter Control | |
| 1420 | Transit | |
| 1421 | Parking | |
| 1422 | Street Lighting | |
| 1423 | Air Transportation | |
| | Environmental services: | |
| 1425 | Wastewater system | 2,048,956 |
| 1430 | Storm water system | |
| 1435 | Waterworks system | 2,051,092 |
| 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 | |
| 9930 | TOTAL Net Long Term Liabilities of the Municipality | 5,703,211 |

FIR2017: Shelburne T

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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 <input type="text"/> | |
| 1650 | Canadian dollar equivalent included in SLC 74 9910 01 | |
| 1660 | Par value in <input type="text"/> | |

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

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FIR2017: Shelburne T

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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 2018 | 410,322 | | | | | | | |
| 3220 | Year 2019 | 422,718 | | | | | | | |
| 3230 | Year 2020 | 435,504 | | | | | | | |
| 3240 | Year 2021 | 448,694 | | | | | | | |
| 3250 | Year 2022 | 462,300 | | | | | | | |
| 3260 | Years 2023 to 2027 | 3,523,673 | | | | | | | |
| 3270 | Years 2028 onwards | | | | | | | | |
| 3280 | Int. to be earned on sink. funds | | | | | | | | |
| 3299 | TOTAL | 5,703,211 | 0 | 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.

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FIR2017: Shelburne T

Asmt Code: 2221

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Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

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 (2017)
- 2220 Outstanding Loans as of 2017

| | |
|--|--|
| | |
| | |

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

| | |
|--|--|
| | |
| | |

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017

- 2610 Year: 2018
- 2620 Year: 2019
- 2630 Year: 2020
- 2640 Year: 2021
- 2650 Year: 2022
- 2660 Years beyond 2022

| |
|--|
| |
| |
| |
| |
| |
| |

FIR2017: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

1. Municipal workforce profile

Employees of the Municipality

| | Full-Time Funded Positions 1 # | Part-Time Funded Positions 2 # | Seasonal Employees 3 # |
|----------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------|
| 0205 Administration | 10.00 | 5.00 | 11.00 |
| 0210 Fire | 0.00 | 0.00 | 0.00 |
| 0211 Uniform | | | |
| 0212 Civilian | | | |
| 0215 Police | 16.00 | 6.00 | 0.00 |
| 0216 Uniform | 14.00 | | |
| 0217 Civilian | 2.00 | 6.00 | |
| 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 | 8.00 | | 5.00 |
| 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 | | | |
| 0250 Libraries | | | |
| 0255 Planning | | | |
| 0290 Other | | | |
| 0298 Subtotal | 34.00 | 11.00 | 16.00 |
| 0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) | 47% | 0% | 0% |

Employees of Joint Local Boards

| | | | |
|----------------------------------------|--------------|--------------|--------------|
| 0305 Administration | | | |
| 0310 Fire | 31.00 | 0.00 | 0.00 |
| 0311 Uniform | 30.00 | | |
| 0312 Civilian | 1.00 | | |
| 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 | 31.00 | 0.00 | 0.00 |
| 0399 TOTAL | 65.00 | 11.00 | 16.00 |

FIR2017: Shelburne T

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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

0610 Own sinking funds

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

3. Municipal procurement this year

1010 Total construction contracts awarded

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

| Number of Contracts | Value of Contracts |
|---------------------|--------------------|
| 1 | 2 |
| # | \$ |

4. Building permit information

1210 Residential properties

1220 Multi-Residential properties

1230 All other property classes

1299 **Subtotal**

| Number of Building Permits | Total Value of Building Permits |
|----------------------------|---------------------------------|
| 1 | 2 |
| # | \$ |
| 27 | 900,600 |
| 0 | 0 |
| 29 | 5,683,800 |
| 56 | 6,584,400 |

5. Insured value of physical assets

1410 Buildings

1420 Machinery and equipment

1430 Vehicles

1497 Other

1498 Other

1499 **Subtotal**

| |
|------------|
| 1 |
| \$ |
| 42,674,796 |
| 4,802,300 |
| 3,702,600 |
| |
| |
| 51,179,696 |

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2015 - 2017)

| |
|----|
| 1 |
| \$ |

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

7. Alternate service delivery arrangements

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

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

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FIR2017: Shelburne T

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

| 1 Name of Board or Entity | 3 Board Description LIST | 2 Board Code | 4 Proportion of Total Munic. Contributions Consolidated % | 5 Municipality's Share of Total Contributions \$ | 6 Municipality's Share of Total Fee Revenues \$ |
|------------------------------|--------------------------------|-----------------|--------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------|
| 0801 | | | | | |
| 0802 | | | | | |
| 0803 | | | | | |
| 0804 | | | | | |
| 0805 | | | | | |
| 0806 | | | | | |
| 0807 | | | | | |
| 0808 | | | | | |
| 0809 | | | | | |
| 0810 | | | | | |
| 0811 | | | | | |
| 0812 | | | | | |
| 0813 | | | | | |
| 0814 | | | | | |
| 0815 | | | | | |
| 0816 | | | | | |
| 0817 | | | | | |
| 0818 | | | | | |
| 0819 | | | | | |
| 0820 | | | | | |
| 0821 | | | | | |
| 0822 | | | | | |
| 0823 | | | | | |
| 0824 | | | | | |
| 0825 | | | | | |
| 0826 | | | | | |
| 0827 | | | | | |
| 0828 | | | | | |
| 0829 | | | | | |
| 0830 | | | | | |
| 0831 | | | | | |
| 0832 | | | | | |
| 0833 | | | | | |
| 0834 | | | | | |
| 0835 | | | | | |
| 0836 | | | | | |
| 0837 | | | | | |
| 0838 | | | | | |
| 0839 | | | | | |
| 0840 | | | | | |
| 0841 | | | | | |
| 0842 | | | | | |
| 0843 | | | | | |
| 0844 | | | | | |
| 0845 | | | | | |
| 0846 | | | | | |
| 0847 | | | | | |
| 0848 | | | | | |
| 0849 | | | | | |

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

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

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9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?
1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

| Column 1 # | Column 2 # | Column 3 # | Description 4 LIST |
|---------------|---------------|---------------|----------------------------|
| | | | Applicant's Declared Value |

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2017 based on permits issued.

| |
|-----------|
| 1 \$ |
| 6,584,400 |

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

| |
|-----------------------------------------|
| Median Number of Working Days 1 # |
|-----------------------------------------|

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

| |
|--|
| |
|--|

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

| |
|--|
| |
|--|

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

| |
|--|
| |
|--|

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

| Number of Complete Applications 1 # | Number of Incomplete Applications 2 # | Total Number of Complete and Incomplete Applications 3 # |
|-------------------------------------------|---------------------------------------------|----------------------------------------------------------------|
| | | 0 |
| | | 0 |
| | | 0 |
| | | 0 |
| Subtotal | | |
| 0 | 0 | 0 |

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

10. Planning and Development

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

| Residential Units within Settlement Areas 1 # | Total Residential Units 2 # | Total Secondary Units 3 # |
|-----------------------------------------------------|-----------------------------------|---------------------------------|
| | | |
| | | |
| | | |
| | | |
| Subtotal | | |
| 0 | 0 | 0 |

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017.

| |
|--------------------|
| Hectares 1 # |
|--------------------|

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| | | | |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------|
| 11. Transportation Services | | 1 | |
| # | | # | |
| 1710 | Roads : Total Paved Lane Km | 80 | |
| 1720 | Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. | 65 | |
| | | Column 1 | Column 2 |
| | | Column 3 | Description 4 |
| | | # | LIST |
| 1722 | Has the entire municipal road system been rated? | Y | |
| 1725 | Indicate the rating system used and the year the rating was conducted | 2015 | |
| 1730 | Roads : Total UnPaved Lane Km | | |
| 1740 | Winter Control : Total Lane Km maintained in winter | 80 | |
| 1750 | Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area | | |
| 1755 | Transit : Population of Service Area | | |
| 1760 | Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts | | |
| | | Number of structures where the condition of primary components is rated as good to very good, requiring only repair | Total Number |
| | | 1 | 2 |
| | | # | # |
| 1765 | Bridges | 1 | 1 |
| 1766 | Culverts | 320 | 325 |
| 1767 | Subtotal | 321 | 326 |
| | | Column 1 | Column 2 |
| | | Column 3 | Description 4 |
| | | # | LIST |
| 1768 | Have all bridges and culverts in the municipal system been rated? | Y | |
| 1769 | Indicate the rating system used and the year the rating was conducted | 2015 | |
| 12. Environmental Services | | 1 | |
| # | | # | |
| 1810 | Wastewater Main Backups : Total number of backed up wastewater mains | | |
| 1815 | Wastewater Collection/Conveyance : Total KM of Wastewater Mains | | |
| 1820 | Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated | 930,344,000 | |
| 1825 | Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. | | |
| 1835 | Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) | | |
| 1840 | Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). | | |
| 1845 | Water Treatment : Total Megalitres of Drinking Water Treated. | 710,973,000 | |
| 1850 | Water Main Breaks : Number of water main breaks in a year. | 4 | |
| 1855 | Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. | | |
| 1860 | Solid Waste Collection : Total tonnes collected from all property classes. | | |
| 1865 | Solid Waste Disposal : Total tonnes disposed of from all property classes. | | |
| 1870 | Waste Diversion : Total tonnes diverted from all property classes. | | |
| 13. Recreation Services | | 1 | |
| # | | # | |
| 1910 | Trails : Total kilometres of trails (owned by municipality and third parties). | 6 | |
| 1920 | Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). | | |
| 1930 | Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). | 400,000 | |
| | | 1 | |
| | | \$ | |
| 14. Other Revenue (Used for the calculation of Operating Cost) | | | |
| 2310 | Fire Services: Other revenue. | | |
| 2320 | Paved Roads : Other revenue. | | |
| 2330 | Solid Waste Disposal : Other revenue. | | |
| 2340 | Waste Diversion : Other Revenue. | | |
| 2370 | Assessment on Exempt Properties (Enter data from returned roll) | | |

2017.01

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ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 43402

based on the information reported for the year ended December 31, 2017

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019

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) | 657,020 |
| 0220 | Interest (SLC 74 3099 02) | 193,432 |
| 0299 | Subtotal | 850,452 |
| 0610 | Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) | 0 |
| 9910 | Total Debt Charges | 850,452 |

| | | |
|------------------------------|------------------------------------------------------------------------------------------------------|----------------|
| | | 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) | 0 |
| 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 | 0 |
| 9920 | Net Debt Charges | 850,452 |

| | | |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------|-------------------|
| | | 1 |
| | | \$ |
| 1610 | Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) | 15,425,520 |
| Excluded Revenue Amounts | | |
| 2010 | Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) | 0 |
| 2210 | Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) | 1,392,342 |
| 2220 | Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) | 107,927 |
| 2225 | Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) | 0 |
| 2226 | Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) | 177,737 |
| 2230 | Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) | 255,126 |
| 2240 | Gain/Loss on sale of land & capital assets (SLC 10 1811 01) | 16,244 |
| 2250 | Deferred revenue earned (Development Charges) (SLC 10 1812 01) | 280,903 |
| 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) | 2,458,266 |
| 2254 | Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) | 0 |
| 2299 | Subtotal | 4,688,545 |
| 2410 | Fees and Revenue for Joint Local Boards for Homes for the Aged | 0 |
| 2610 | Net Revenues | 10,736,975 |
| 2620 | 25% of Net Revenues | 2,684,244 |
| 9930 | ESTIMATED ANNUAL REPAYMENT LIMIT | 1,833,792 |

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2017.01

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Schedule 83

Asmt Code: 2221

NOTES

MAH Code: 43402

for the year ended December 31, 2017

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 :