

2018 FINANCIAL INFORMATION RETURN

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

MSO Office: **Western Onta**
Asmt Code: **2221**
MAH Code: **43402**

Submitting: **FIR Schedules On**
Version: **2018.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	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. Stumskie, 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	6/5/2019

Signature of Municipal Treasurer

Signature		Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	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

2018.01

FIR2018: Shelburne T

Schedule 10

Asmt Code: 2221

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 43402

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	6,805,690
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	22,605
9940	Subtotal	6,828,295
0510	Estimated tax revenue	-9,976
0620	Ontario Municipal Partnership Fund (OMPF)	444,300
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	444,300
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	289,107
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	144,597
0820	Canada conditional grants (SLC 12 9910 02)	10,000
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	98,097
0899	Subtotal	541,801
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	255,782
1299	Total User Fees and Service Charges (SLC 12 9910 04)	3,906,602
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	38,386
1430	Rents, concessions and franchises	19,576
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	57,962
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	119,781
1620	Penalties and interest on taxes	111,561
1698	Other	
1699	Subtotal	231,342
Other revenue		
1805	Investment income	173,532
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	7,427
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	604,305
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned AMO Main St revitalization grant	25,526
1830	Donations	45,731
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	2,501,315
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	323,791
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	3,681,627
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	15,937,735

2018.01

FIR2018: Shelburne T

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	15,937,735
2020	LESS: Total Expenses (SLC 40 9910 11)	12,251,524
2030	PLUS: <input type="text" value="Restatement of opening surplus"/>	-4,074
2040	PLUS: <input type="text"/>	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	3,682,137
2060	Accumulated surplus/(deficit) at the beginning of year	65,744,443
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	65,744,443
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	69,426,580

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:

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

Total of line 0899 includes:

Canada Gas Tax Funding		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	98,097
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	98,097

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

for the year ended December 31, 2018

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government	35,000			22,325			
Protection services							
0410 Fire				54,081			
0420 Police	8,954			36,539			
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	8,954	0	0	90,620	0	0	0
Transportation services							
0611 Roads - Paved	3,360			10,033	144,597		
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	3,360	0	0	10,033	144,597	0	0
Environmental services							
0811 Wastewater collection/conveyance	223,463			1,644,830			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				1,329,453			
0832 Water distribution/transmission							
0840 Solid waste collection				30,930			
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	223,463	0	0	3,005,213	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				51,368			
1098 Other							
1099 Subtotal	0	0	0	51,368	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				16,066			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other		8,400	117,128	542,405			
1640 Libraries	16,165		138,654	14,566			
1645 Museums							
1650 Cultural services		1,600					
1698 Other							
1699 Subtotal	16,165	10,000	255,782	573,037	0	0	0
Planning and development							
1810 Planning and zoning				147,738			
1820 Commercial and industrial	2,165			6,268			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	2,165	0	0	154,006	0	0	0
1910 Other							
9910 TOTAL	289,107	10,000	255,782	3,906,602	144,597	0	0

FIR2018: Shelburne T

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

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	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	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1 Y or N	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential	Y									
0330	C Commercial	Y									
0340	I Industrial	Y									

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD	
1210	R Residential	2	20180215	20180517	2	20180816	20181018
1220	M Multi-Residential	2	20180215	20180517	2	20180816	20181018
1230	F Farmland	2	20180215	20180517	2	20180816	20181018
1240	T Managed Forest	2	20180215	20180517	2	20180816	20181018
1250	C Commercial	2	20180215	20180517	2	20180816	20181018
1260	I Industrial	2	20180215	20180517	2	20180816	20181018
1270	P Pipeline	2	20180215	20180517	2	20180816	20181018
1298	Other <input type="text"/>						

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		857,387,987	6,759,551	3,446,901	2,271,206	12,477,658

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%	815,218,500	753,545,416	0.730770%	0.372642%	0.170000%	1.273412%	5,506,684	2,808,027	1,281,027	9,595,738
0050	MT	Multi-Residential	Full Occupied	2.356000	100%	15,547,800	14,715,859	1.721695%	0.877929%	0.170000%	2.769624%	253,362	129,195	25,017	407,574
0110	FT	Farmland	Full Occupied	0.250000	100%	1,513,500	1,261,354	0.182693%	0.093161%	0.042500%	0.318354%	2,304	1,175	536	4,015
0210	CT	Commercial	Full Occupied	1.220000	100%	45,077,100	41,511,284	0.891540%	0.454623%	0.988609%	2.334772%	370,090	188,720	410,384	969,194
0240	CU	Commercial	Excess Land	1.220000	70%	1,273,900	1,076,750	0.624078%	0.318236%	0.692026%	1.634340%	6,720	3,427	7,451	17,598
0270	CX	Commercial	Vacant Land	1.220000	70%	1,657,000	1,515,500	0.624078%	0.318236%	0.692026%	1.634340%	9,458	4,823	10,488	24,769
0310	GT	Parking Lot	Full Occupied	1.220000	100%	123,000	110,000	0.891540%	0.454623%	0.988609%	2.334772%	981	500	1,087	2,568
0340	ST	Shopping Centre	Full Occupied	1.220000	100%	1,689,200	1,341,600	0.891540%	0.454623%	0.988609%	2.334772%	11,961	6,099	13,263	31,323
0510	IT	Industrial	Full Occupied	2.198400	100%	10,643,500	8,998,200	1.606525%	0.819216%	1.340000%	3.765741%	144,558	73,715	120,576	338,849
0515	IH	Industrial	Full Occupied, Shared PIL	2.198400	100%	81,000	66,500	1.606525%	0.819216%	1.340000%	3.765741%	1,068	545	891	2,504
0540	IU	Industrial	Excess Land	2.198400	70%	691,900	583,950	1.124568%	0.573451%	0.938000%	2.636019%	6,567	3,349	5,477	15,393
0570	IX	Industrial	Vacant Land	2.198400	70%	1,785,200	1,458,774	1.124568%	0.573451%	0.938000%	2.636019%	16,405	8,365	13,683	38,453
0575	IJ	Industrial	Vacant Land, Shared PIL	2.198400	70%	20,000	20,000	1.124568%	0.573451%	0.938000%	2.636019%	225	115	188	528
0610	LT	Large Industrial	Full Occupied	2.198400	100%	24,341,100	21,901,300	1.606525%	0.819216%	1.340000%	3.765741%	351,850	179,419	293,477	824,746
0620	LU	Large Industrial	Excess Land	2.198400	70%	666,200	599,450	1.124568%	0.573451%	0.938000%	2.636019%	6,741	3,438	5,623	15,802
0710	PT	Pipeline	Full Occupied	0.842100	100%	1,973,000	1,893,000	0.615382%	0.313802%	0.881889%	1.811073%	11,649	5,940	16,694	34,283
2440	XT	Commercial, NConstr.	Full Occupied	1.220000	100%	7,400,100	6,191,250	0.891540%	0.454623%	0.988609%	2.334772%	55,197	28,147	61,207	144,551
2445	XU	Commercial, NConstr.	Excess Land	1.220000	70%	657,600	597,800	0.624078%	0.318236%	0.692026%	1.634340%	3,731	1,902	4,137	9,770
												0	0	0	0
												0	0	0	0
9201		Subtotal				930,359,600	857,387,987					6,759,551	3,446,901	2,271,206	12,477,658

FIR2018: Shelburne T

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

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

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

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

FIR2018: Shelburne T

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

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

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

2018.01

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Asmt Code: 2221

MAH Code: 43402

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

	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)	60,180	30,821	28,979	119,980
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	6,819,731	3,477,722	2,300,185	12,597,638
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	6,830,231	3,477,722	2,300,185	12,608,138

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Asmt Code: 2221
MAH Code: 43402

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		3,561,950	31,757	16,193	22,139	70,089

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	2,239,450	0.891540%	0.454623%	0.988609%	2.334772%	19,966	10,181	22,139	52,286
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.220000	100%	1,412,000	1,322,500	0.891540%	0.454623%		1.346163%	11,791	6,012	0	17,803
												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
												0	0	0	0
9201			Subtotal			4,089,400	3,561,950					31,757	16,193	22,139	70,089

FIR2018: Shelburne T

Asmt Code: 2221
 MAH Code: 43402

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

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

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5	6 %	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
9401			Subtotal								0			0

2018.01
FIR2018: Shelburne T

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

Asmt Code: 2221
MAH Code: 43402

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

6001

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

9601

2018.01

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
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	31,757	16,193	22,139	70,089
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	31,757	16,193	22,139	70,089

2018.01001

FIR2018: Shelburne T

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

1. Municipal and School Board Taxation

						TOTAL							
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
							81.067%	1.133%	17.589%	0.211%	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
	\$	\$	\$	\$	\$	4	5	6	7	8	9	10	11
						\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	815,218,500	815,218,500	753,545,416	753,545,416	9,595,738	5,506,684	2,808,027	1,281,027	1,038,490	14,514	225,320	2,703	
0050 Multi-residential	15,547,800	36,630,617	14,715,859	34,670,564	407,574	253,362	129,195	25,017	20,281	283	4,400	53	
0110 Farmland	1,513,500	378,375	1,261,354	315,339	4,015	2,304	1,175	536	435	6	94	1	
0140 Managed Forests	0	0	0	0	0	0	0	0	0	0	0	0	
9110 Subtotal	832,279,800	852,227,492	769,522,629	788,531,318	10,007,327	5,762,350	2,938,397	1,306,580	1,059,206	14,803	229,814	2,757	0
0210 Commercial	48,008,000	57,497,051	44,103,534	52,857,548	1,011,561	386,268	196,970	428,323	347,229	4,853	75,338	904	0
0215 Commercial New Construction	8,057,700	9,589,712	6,789,050	8,063,846	154,321	58,928	30,049	65,344	52,972	740	11,493	138	0
0310 Parking Lot	123,000	150,060	110,000	134,200	2,568	981	500	1,087	881	12	191	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	1,341,600	1,636,752	31,323	11,961	6,099	13,263	10,752	150	2,333	28	0
0345 Shopping Centre New Constr	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	57,877,900	69,297,647	52,344,184	62,692,346	1,199,773	458,138	233,618	508,017	411,834	5,756	89,355	1,072	0
0510 Industrial	13,221,600	27,419,478	11,127,424	23,102,121	395,727	168,823	86,089	140,815	114,154	1,595	24,768	297	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	22,500,750	49,070,300	840,548	358,591	182,857	299,100	242,471	3,389	52,609	631	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	38,228,900	81,956,154	33,628,174	72,172,421	1,236,275	527,414	268,946	439,915	356,626	4,984	77,377	928	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	1,973,000	1,661,463	1,893,000	1,594,095	34,283	11,649	5,940	16,694	13,533	189	2,936	35	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	119,980	60,180	30,821	28,979	25,123	230	3,583	43	0
9180 Total Levied by Rate					12,597,638	6,819,731	3,477,722	2,300,185	1,866,322	25,962	403,065	4,835	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.	930,359,600	1,005,142,756	857,387,987	924,990,181	12,608,138	6,830,231	3,477,722	2,300,185	1,866,322	25,962	403,065	4,835	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	
	\$	\$	\$	\$	\$	4	5	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	3,561,950	4,345,579	70,089	31,757	16,193	22,139	
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	3,561,950	4,345,579	70,089	31,757	16,193	22,139	
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					70,089	31,757	16,193	22,139	
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	3,561,950	4,345,579	70,089	31,757	16,193	22,139	

Part 3 contains Distribution of PILS by School Boards

FIR2018: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	65,645		80,868			133,468	279,981		2,371	282,352
1620	Recreation programs							0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	391,635		311,236			252,391	955,262		11,373	966,635
1640	Libraries	221,103		94,889			68,820	384,812		5,113	389,925
1645	Museums							0			0
1650	Cultural services	20,579		50,101			14,911	85,591		1,144	86,735
1698	Other							0			0
1699	Subtotal	698,962	0	537,094	0	0	14,911	454,679	0	20,001	1,725,647
Planning and development											
1810	Planning and zoning	154,057		23,649	381,225			558,931		9,044	567,975
1820	Commercial and Industrial	74,199		133,878	1,073			209,150		3,384	212,534
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other							0			0
1899	Subtotal	228,256	0	157,527	382,298	0	0	768,081	0	12,428	780,509
1910	Other							0			0
9910	TOTAL	5,100,443	173,962	3,232,591	1,278,340	2,363	58,229	2,405,596	0	0	12,251,524

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	4,153,122
5020	Employee benefits	947,321
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	5,100,443
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	5,100,443
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"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST										AMORTIZATION			
	2018 Opening Net Book Value	2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	2018 Closing Net Book Value			
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$			
Social Housing														
1410	0	0				0	0			0	0			
1420	0	0				0	0			0	0			
1430	0	0				0	0			0	0			
1497	0	0				0	0			0	0			
1498	0	0				0	0			0	0			
1499	0	0	0	0	0	0	0	0	0	0	0			
Recreation and cultural services														
1610	5,107,669	5,788,111	526,155			6,314,266	680,442	133,468		813,910	5,500,356			
1620	0	0				0	0			0	0			
1631	0	0				0	0			0	0			
1634	2,547,157	5,498,224	51,890			5,550,114	2,951,067	252,391		3,203,458	2,346,656			
1640	1,504,793	2,108,756	48,919	50,496		2,107,179	603,963	68,820	50,496	622,287	1,484,892			
1645	0	0				0	0			0	0			
1650	0	0				0	0			0	0			
1698	0	0				0	0			0	0			
1699	9,159,619	13,395,091	626,964	50,496	0	13,971,559	4,235,472	454,679	50,496	4,639,655	9,331,904			
Planning and development														
1810	0	0				0	0			0	0			
1820	0	0				0	0			0	0			
1830	0	0				0	0			0	0			
1840	0	0				0	0			0	0			
1850	0	0				0	0			0	0			
1898	0	0				0	0			0	0			
1899	0	0	0	0	0	0	0	0	0	0	0			
1910	0	0				0	0			0	0			
9910	64,934,885	92,235,895	4,194,748	137,167	0	96,293,476	27,301,010	2,405,596	137,167	29,569,439	66,724,037			

2018.01001

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	4,019,903	4,324,478
2010	Land Improvements	3,653,970	4,031,098
2020	Buildings	16,453,763	15,785,894
2030	Machinery & Equipment	2,348,432	2,502,210
2040	Vehicles	872,864	976,242
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	27,348,932	27,619,922
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	37,585,953	39,104,115
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	37,585,953	39,104,115
9920	Total Tangible Capital Assets	64,934,885	66,724,037
2405	Construction-in-progress	0	0
9921	Total Tangible Capital Assets and Construction-in-progress	64,934,885	66,724,037

FIR2018: Shelburne T

Schedule 51

Asmt Code: 2221

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 43402

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

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

2018.01

FIR2018: Shelburne TAsmt Code: 2221
MAH Code: 43402**Schedule 53**
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,682,137
1020	Acquisition of tangible capital assets	-1,693,433
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,405,596
1031	Contributed (Donated) tangible capital assets	-2,501,315
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-7,427
1050	Proceeds on sale of tangible capital assets	7,427
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-1,789,152
1210	Change in supplies inventories	-278
1220	Change in prepaid expenses	-340
1230	Other <input type="text"/>	
1299	Subtotal	-618
1410	(Increase)/decrease in net financial assets/net debt	1,892,367
1420	Net financial assets (net debt), beginning of year	758,957
9910	Net financial assets (net debt), end of year	2,651,324

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)	324,800
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	604,305
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	929,105
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	144,597
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	98,097
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	242,694
0499	Subtotal	1,171,799
0610	Contributed (Donated) tangible capital assets	2,501,315
9920	Total Capital Financing	3,673,114
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-521,634

2018.01

FIR2018: Shelburne T

Schedule 54

Asmt Code: 2221

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 43402

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <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

		2018 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

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,682,137
2020	Non-cash items including amortization	2,445,041
2021	Contributed (Donated) tangible capital assets	-2,501,315
2022	Change in non-cash assets and liabilities	206,047
2030	Prepaid expenses	-340
2040	Change in deferred revenue	-344,376
2096	Other <input type="text" value="Post-employment benefits liability"/>	20,835
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	3,508,029
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	7,427
0620	Cash used to acquire tangible capital assets	-1,693,433
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,686,006
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-1,486
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	-1,486
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-410,322
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	-410,322
1210	Increase in cash and cash equivalents	1,410,215
1220	Cash and cash equivalents, beginning of year	11,542,860
9920	Cash and cash equivalents, end of year	12,953,075

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	12,953,075
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	12,953,075
Cash:		
1501	Unrestricted	7,879,183
1502	Restricted	5,073,892
1503	Unallocated	
9950	Cash and cash equivalents, end of year	12,953,075

2018.01

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	5,407,468	282,023	6,731,367
0310 Allocation of Surplus		0	2,080,895
0315 Allocation of Surplus : for operating			1,804,114
0320 Allocation of Surplus : for capital			276,781
Development Charges Act			
0610 Non-discounted services	56,248		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	56,248		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	99,260		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	186,201		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other AMO Main St Revitalization grant	44,834		
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	386,543	0	2,080,895
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			324,800
1015 For current operations	25,526	155,071	131,125
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	604,305		
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)	98,097		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	727,928	155,071	455,925
2099 Balance, end of year	5,066,083	126,952	8,356,337

2018.01

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

5010	Working funds
5020	Contingencies
Asset Replacement funds for: Sewer & Water	
5030	Sewer
5040	Water
5050	Replacement of equipment
5060	Sick leave
5070	Insurance
5080	Workplace Safety and Insurance Board (WSIB)
5090	Post-employment benefits
5091	Tax rate stabilization
5630	Lot levies
5660	Parking revenues
5670	Debenture repayment
5680	Exchange rate stabilization

Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
1	2	3
\$	\$	\$
		597,446
		41,888
		275,000

Per Service Purpose:

5205	General government
5210	Protection services
Transportation services:	
5215	Roadways
5216	Winter Control
5220	Transit
5221	Parking
5222	Street lighting
5223	Air transportation
Environmental services:	
5225	Wastewater system
5230	Storm water system
5235	Waterworks system
5240	Solid waste collection
5245	Solid waste disposal
5246	Waste diversion
5250	Health services
5255	Social and family services
5260	Social housing
Recreation and cultural services:	
5265	Parks
5266	Recreation programs
5271	Recreation facilities - Golf Course, Marina, Ski Hill
5274	Recreation facilities - All Other
5275	Libraries
5276	Museums
5277	Cultural services
5280	Planning and development
5290	Other <input type="text"/>

		146,561
	126,952	690,476
		2,130,418
		2,218,944
		1,560,974
		61,801
		290,480
		275,059
		67,290

Obligatory Deferred Revenue:

5610	Development Charges Act - Non-discounted services
5620	Development Charges Act - Discounted services
5640	Subdivider contributions
5650	Recreational land (the Planning Act)
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))
5690	Gasoline Tax - Province
5691	Gasoline Tax - Federal
5692	Canada Transit Funding (Bill C-48)
5693	Building Canada Fund (BCF)
5695	Other <input type="text"/> AMO Main St Revitalization grant
5696	Other <input type="text"/>
5697	Other <input type="text"/>
5698	Other <input type="text"/>
5699	Other <input type="text"/>
9930	TOTAL

4,950,740		
96,035		
19,308		
5,066,083	126,952	8,356,337

2018.01

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2018

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government	20,000	1,036	1,965		3,001					0	23,001
0210	Fire Protection	142,026	834	1,572		2,406					0	144,432
0215	Police Protection	429,952	1,871	3,538		5,409					0	435,361
0220	Roads and Structures	920,396	14,843	19,656		34,499					0	954,895
0225	Transit	0				0					0	0
0230	Wastewater	815,620	10,458	19,852		30,310		228,893		228,893	0	617,037
0235	Stormwater	0				0					0	0
0240	Water	1,228,405	10,571	20,048		30,619		150,412		150,412	0	1,108,612
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	212,520	778	1,474		2,252					0	214,772
0280	Recreation	1,601,641	15,361	29,188		44,549		225,000		225,000	0	1,421,190
0285	Development Studies	0				0					0	0
0286	Parking	29,961	496	983		1,479					0	31,440
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	5,400,521	56,248	98,276	0	154,524	0	604,305	0	604,305	0	4,950,740

2018.01001

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2018

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

RESIDENTIAL CHARGES (\$)

Service	Apartments									
	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Secondary Units	Other	Other	Other	Other
	1	2	3	4	5	17	6	7	8	9
1	Municipal Wide Charges									
	<i>If Other, Please Specify ></i>									
110	Administration Studies	342.00	342.00	269.00	132.00	195.00				
210	Fire	279.00	279.00	219.00	108.00	159.00				
290	Indoor Recreation Services	2,478.00	2,478.00	1,948.00	961.00	1,407.00				
310	Library	262.00	262.00	206.00	101.00	148.00				
350	Municipal Parking	157.00	157.00	123.00	62.00	90.00				
430	Parks	2,599.00	2,599.00	2,044.00	1,008.00	1,477.00				
450	Police	617.00	617.00	486.00	239.00	350.00				
490	Public Works	854.00	854.00	672.00	331.00	485.00				
530	Roads	2,560.00	2,560.00	2,014.00	993.00	1,454.00				
670	Water	3,496.00	3,496.00	2,748.00	1,355.00	1,986.00				
690	Wastewater	3,458.00	3,458.00	2,720.00	1,341.00	1,963.00				
9910	TOTAL MUNICIPAL WIDE CHARGES	17,102.00	17,102.00	13,449.00	6,631.00	9,714.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Per Sq. Metre 10	Per Sq. Metre 11	Per Sq. Metre 12	Per Sq. Metre 13	14	15	16
<i>If Other, Please Specify ></i>						
	1.77					
	1.44					
	0.00					
	0.00					
	0.82					
	0.00					
	3.17					
	4.40					
	13.15					
	13.66					
	14.22					
	52.63	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

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

2018.01001

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2018

2018.01

FIR2018: Shelburne T**Schedule 70**

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	12,953,075
	Accounts receivable	
0410	Canada	158,541
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	776,712
0499	Subtotal	935,253
	Taxes receivable	
0610	Current year's levies	538,938
0620	Previous year's levies	56,190
0630	Prior year's levies	485
0640	Penalties and interest	33,613
0690	LESS: Allowance for uncollectables	
0699	Subtotal	629,226
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="GIC"/>	101,486
0829	Subtotal	101,486
	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	14,225
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	14,225
9930	TOTAL Financial Assets	14,633,265
8010	* Market value of Investments included in Line 0829	101,486

2018.01

FIR2018: Shelburne T

Schedule 70

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2018

Liabilities		1
		\$
2010	Temporary loans	
	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	22,514
2270	Trade accounts payable	903,221
2290	Other	1,800
2299	Subtotal	927,535
2301	Estimated Tax Liabilities (PS3510)	
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	5,066,083
2490	Other	19,538
2499	Subtotal	5,085,621
	Long term liabilities	
2610	Debt issued	5,292,889
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	5,292,889
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	362,699
	Post employment benefits	
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	313,197
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	313,197
	Liability for contaminated sites	
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	11,981,941
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	2,651,324

Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	66,724,037
6250	Inventories of Supplies	49,587
6260	Prepaid Expenses	1,632
6299	Total Non-Financial Assets	66,775,256
9970	Total Accumulated Surplus/(Deficit)	69,426,580

Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	61,431,148
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	8,483,289
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	147,964
5060	Business Improvement Area	28,425
5076	Other Shelburne and District Fire Department	20,702
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	188,039
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-313,197
6602	Unfunded Landfill closure costs	-362,699
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-675,896
9971	Total Accumulated Surplus/(Deficit)	69,426,580

2018.01001

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

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

for the year ended December 31, 2018

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	690,012
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	12,608,138
0225	PLUS: Current Year Penalties and Interest	111,561
0240	LESS: Total cash collections (SLC 72 0699 09)	12,746,250
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	49,687
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Other adjustments"/>	15,452
0290	Taxes receivable, end of year	629,226
Cash Collections		9
		\$
0610	Current year's tax	12,034,966
0620	Previous year's tax	587,649
0630	Penalties and interest	123,635
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	12,746,250

2018.01001

FIR2018: Shelburne T

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

for the year ended December 31, 2018

		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)	12,133	154	2,413	29	14,729	23,248	10,417	48,394	
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"/>					0	1,293		1,293	
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	12,133	154	2,413	29	14,729	24,541	10,417	49,687	

		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 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	1,854,189	25,808	400,652	4,806	0	2,285,456			

2018.01

FIR2018: Shelburne T

Schedule 74

Asmt Code: 2221
MAH Code: 43402

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	5,292,889
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	5,292,889
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	5,292,889

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	5,292,889
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	5,292,889

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	1,442,350
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	1,891,118
1430	Storm water system	
1435	Waterworks system	1,959,421
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	5,292,889

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Schedule 74

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LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 43402

for the year ended December 31, 2018

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

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

2018.01

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Schedule 74

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LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 43402

for the year ended December 31, 2018

8. Contingent liabilities

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

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

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations

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

Principal 1 \$	Interest 2 \$	Total 3 \$
312,225	173,962	
98,097		
410,322	173,962	

Line 3099 includes:

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

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

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

		0
--	--	---

11. Long term debt refinanced

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

Principal 1 \$	Interest 2 \$

2018.01

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2019	422,718							
3220	Year 2020	435,504							
3230	Year 2021	448,694							
3240	Year 2022	462,300							
3250	Year 2023	476,337							
3260	Years 2024 to 2028	3,047,336							
3270	Years 2029 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	5,292,889	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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Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
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, 2018

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

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

Loans

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

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

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

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

FIR2018: Shelburne T

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

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	11.00	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	6.00	
0217 Civilian	2.00		
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	35.00	11.00	16.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	46%	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	66.00	11.00	16.00

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

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts	Value of Contracts
1	2
#	\$
1	128,586
1	128,586

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
#	\$
38	3,914,400
19	1,813,640
57	5,728,040

5. Insured value of physical assets

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

1
\$
51,230,700
5,635,377
3,702,600
60,568,677

6. Total Dollar Losses due to Structural Fires

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

1
\$

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

7. Alternate service delivery arrangements

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

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

2018.01001

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801 Shelburne and District Fire Department	Fire Board	0401	53%	53	53
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

2018.01001

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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

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

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

9. Building Permit Information (Performance Measures)		Column 1	Column 2	Column 3	Description
		#	#	#	LIST
1300	What method does your municipality use to determine total construction value?				Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value				
Total Value of Construction Activity		1			
		\$			
1304	Total Value of Construction Activity for 2018 based on permits issued	5,728,040			
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 Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications	
		1	2	3	
		#	#	#	
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)			0	
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)			0	
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)			0	
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications			0	
1322	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		Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units	
		1	2	3	
		#	#	#	
1350	Number of residential units in new detached houses				
1352	Number of residential units in new semi-detached houses				
1354	Number of residential units in new row houses				
1356	Number of residential units in new apartments/condo apartments				
1358	Subtotal	0	0	0	
Land Designated for Agricultural Purposes		Hectares			
		1			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018				
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	50			
		Column 1	Column 2	Column 3	Description
		#	#	#	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

2018.01

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MAH Code: 43402

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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
#	#
2	2
320	325
Subtotal	327

Rating Of Bridges And Culverts

1765	Bridges	2
1766	Culverts	320
1767	Subtotal	322

Column 1	Column 2	Column 3	Description
#	#	#	4 LIST
			Y
			Visual 2015

1768	Have all bridges and culverts in the municipal system been rated?	
1769	Indicate the rating system used and the year the rating was conducted.	

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	1
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	33
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	905,276
1825	Wastewater Bypasses Treated : 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)	28
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	1
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	712,504
1850	Water Main Breaks : Number of water main breaks in a year.	2
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	45
1860	Solid Waste Collection : Total tonnes collected from all property classes.	0
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	0
1870	Waste Diversion : Total tonnes diverted from all property classes.	0

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).	1,039
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	400,000

14. Other Revenue (Used for the calculation of Operating Cost)

		1
		\$
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	50,751,600

2018.01

FIR2018: Shelburne T

Schedule 81

Asmt Code: 2221

ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 43402

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

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

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	410,322
0220	Interest (SLC 74 3099 02)	173,962
0299	Subtotal	584,284
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	584,284

		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	584,284

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	15,937,735
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)	878,004
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	10,000
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	98,097
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	255,782
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	7,427
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	604,305
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	25,526
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	2,501,315
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	4,380,456
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	11,557,279
2620	25% of Net Revenues	2,889,320
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,305,036

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2018.01

FIR2018: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 83

NOTES

for the year ended December 31, 2018

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :