

2015 FINANCIAL INFORMATION RETURN

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

MSO Office: **Central Ontario**
Asmt Code: **2221**
MAH Code: **43402**

Submitting: **FIR Schedules Only**
Version: **2015-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing 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	Carol Sweeney
0022	Telephone	519-925-2600
0024	Fax	519-925-6134
0028	Email (Required)	csweeney@shelburne.ca
0030	Website address of Municipality	www.townofshelburne.on.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	Carol Sweeney
0093	Municipal Treasurer's Email (Required)	csweeney@shelburne.ca
0094	Date	09-Jun-2016

Signature of Municipal Treasurer

Signature	Date

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

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	2,571 Municipal
0041	Population	6,941 Municipal
0042	Youth Population	625 Municipal

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2015

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)	5,482,219
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	21,958
9940	Subtotal	5,504,177
0510	Estimated tax revenue	35,112
0620	Ontario Municipal Partnership Fund (OMPF)	696,100
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	696,100
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	189,127
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,841,410
0820	Canada conditional grants (SLC 12 9910 02)	16,163
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	829,777
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)	158,772
0899	Subtotal	3,035,249
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	221,194
1299	Total User Fees and Service Charges (SLC 12 9910 04)	3,211,604
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	35,340
1430	Rents, concessions and franchises	33,575
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	68,915
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	62,786
1620	Penalties and interest on taxes	108,139
1698	Other	
1699	Subtotal	170,925
	Other revenue	
1805	Investment income	90,123
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	3,000
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	1,130,275
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	62,839
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	110,734
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	1,396,971
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	14,340,247

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Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 43402

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	14,340,247
2020	LESS: Total Expenses (SLC 40 9910 11)	10,127,998
2030	PLUS: <input type="text" value="Restatement of opening surplus"/>	34,244
2040	PLUS: <input type="text"/>	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	4,246,493
2060	Accumulated surplus/(deficit) at the beginning of year	51,469,170
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	51,469,170
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	55,715,663

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	
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	0

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

for the year ended December 31, 2015

	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				16,192			
Protection services							
0410 Fire				36,456			
0420 Police	60,599			33,859			
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	60,599	0	0	70,315	0	0	0
Transportation services							
0611 Roads - Paved				9,989	961,633		
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	0	0	0	9,989	961,633	0	0
Environmental services							
0811 Wastewater collection/conveyance				1,288,358			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system	59,542						
0831 Water treatment				1,129,686	829,777	829,777	
0832 Water distribution/transmission							
0840 Solid waste collection	15,000			37,048			
0850 Solid waste disposal							
0860 Waste diversion	13,633						
0898 Other							
0899 Subtotal	88,175	0	0	2,455,092	829,777	829,777	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				51,965			
1098 Other							
1099 Subtotal	0	0	0	51,965	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				10,551			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other		9,085	63,954	489,018			
1640 Libraries	19,892		150,040	13,953			
1645 Museums							
1650 Cultural services		7,078	7,200	227			
1698 Other							
1699 Subtotal	19,892	16,163	221,194	513,749	0	0	0
Planning and development							
1810 Planning and zoning				93,148			
1820 Commercial and industrial	20,461			1,154	50,000		
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	20,461	0	0	94,302	50,000	0	0
1910 Other							
9910 TOTAL	189,127	16,163	221,194	3,211,604	1,841,410	829,777	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2015

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

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2	3	4	5	6	7	8	9	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%			10.0%	5.0%	250	250	N	N
0330	C Commercial	62.2%			10.0%	5.0%	250	250	N	N
0340	I Industrial	49.9%			10.0%	5.0%	250	250	N	N

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20150219	20150521	2	20150820	20151022
1220	M Multi-Residential	2	20150219	20150521	2	20150820	20151022
1230	F Farmland	2	20150219	20150521	2	20150820	20151022
1240	T Managed Forest	2	20150219	20150521	2	20150820	20151022
1250	C Commercial	2	20150219	20150521	2	20150820	20151022
1260	I Industrial	2	20150219	20150521	2	20150820	20151022
1270	P Pipeline	2	20150219	20150521	2	20150820	20151022
1298	Other <input type="text"/>						

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	609,771	324,515	213,525	1,147,811
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	5,512,349	2,926,167	2,095,328	10,533,844
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	5,522,849	2,926,167	2,095,328	10,544,344

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**Schedule 24
PAYMENTS-IN-LIEU of TAXATION**

for the year ended December 31, 2015

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

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9499 TOTAL	0	0	0	0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
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%	\$	\$	\$	\$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						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
9401				Subtotal			0	0				0			0

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
9601				Subtotal				0	0				0		0

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	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	26,023	13,810	17,594	57,427
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 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 type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	26,023	13,810	17,594	57,427

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

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%	80.626%	0.627%	18.605%	0.142%	0.000%		
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	539,240,300	539,240,300	532,153,038	532,153,038	6,995,492	3,892,279	2,065,515	1,037,698	998,159	845	38,689	5	
0050 Multi-residential	12,027,000	32,234,765	11,449,013	30,685,645	365,871	224,441	119,104	22,326	21,622	14	687	3	
0110 Farmland	1,330,200	332,550	1,284,193	321,048	4,220	2,348	1,246	626	626				
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	552,597,500	571,807,615	544,886,244	563,159,731	7,365,583	4,119,068	2,185,865	1,060,650	1,020,407	859	39,376	8	0
0210 Commercial	39,334,400	47,220,173	38,606,658	46,340,265	908,018	338,942	179,867	389,209	313,804	2,440	72,412	553	0
0215 Commercial New Construction	2,804,400	3,224,460	2,793,650	3,212,535	62,949	23,497	12,470	26,982	21,755	169	5,020	38	0
0310 Parking Lot	97,000	118,340	94,250	114,985	2,253	841	446	966	779	6	180	1	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	799,000	974,780	751,555	916,897	17,966	6,706	3,559	7,701	6,209	48	1,433	11	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	43,034,800	51,537,753	42,246,113	50,584,681	991,186	369,986	196,342	424,858	342,546	2,664	79,045	603	0
0510 Industrial	8,826,400	18,469,814	8,726,460	18,280,509	331,888	133,708	70,955	127,225	102,576	798	23,670	181	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	17,589,200	38,316,771	17,167,075	37,388,771	678,802	273,469	145,122	260,211	209,798	1,632	48,412	369	0
0615 Large Industrial New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	26,415,600	56,786,585	25,893,535	55,669,281	1,010,690	407,177	216,077	387,436	312,374	2,429	72,082	550	0
0710 Pipelines	1,045,000	879,995	1,030,501	867,785	18,574	6,347	3,368	8,859	7,143	56	1,648	13	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	0	0	0					
9170 Supplementary Taxes					1,147,811	609,771	324,515	213,525	187,693	481	25,241	110	
9180 Total Levied by Rate					10,533,844	5,512,349	2,926,167	2,095,328	1,870,163	6,489	217,393	1,284	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.	623,092,900	681,011,948	614,056,393	670,281,478	10,544,344	5,522,849	2,926,167	2,095,328	1,870,163	6,489	217,393	1,284	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	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	3,034,500	3,702,090	2,916,325	3,557,917	57,427	26,023	13,810	17,594
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 Constructi	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	3,034,500	3,702,090	2,916,325	3,557,917	57,427	26,023	13,810	17,594
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 Construc	0	0	0	0	0	0	0	0
9230 Subtotal	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
9280 Total Levied by Rate					57,427	26,023	13,810	17,594
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	3,034,500	3,702,090	2,916,325	3,557,917	57,427	26,023	13,810	17,594

Part 3 contains Distribution of PILS by School Boards

2015-V01

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	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	105,300		43,983			99,935	249,218		3,192	252,410
1620	Recreation programs							0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	328,297		277,327			236,007	841,631		12,949	854,580
1640	Libraries	212,266		111,910			66,068	387,977		6,932	394,909
1645	Museums							0			0
1650	Cultural services	71,132		34,342			12,100	117,574		2,255	119,829
1698	Other							0			0
1699	Subtotal	716,995	0	467,562	0	9,833	402,010	1,596,400	0	25,328	1,621,728
Planning and development											
1810	Planning and zoning	88,548		4,726	255,485			348,759		7,692	356,451
1820	Commercial and Industrial	22,591		82,503	900			101,594		2,266	103,860
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other							0			0
1899	Subtotal	111,139	0	87,229	256,385	-4,400	0	450,353	0	9,958	460,311
1910	Other							0			0
9910	TOTAL	4,440,603	140,913	2,565,836	1,138,194	2,073	35,203	1,805,176	0	0	10,127,998

2015-V01

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	3,613,870
5020	Employee benefits	826,733
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,440,603
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,440,603
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)	0
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	

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2015 Closing Net Book Value	
	2015 Opening Net Book Value	2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2015 Closing Amortization Balance		
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0	0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0	0
1430	Rent Supplement Programs	0	0			0	0			0	0	0
1497	Other	0	0			0	0			0	0	0
1498	Other	0	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	4,481,793	4,886,190			4,886,190	404,397	99,935		504,332		4,381,858
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	2,896,715	5,175,991	80,698	70,000	5,186,689	2,279,276	236,007	58,333	2,456,950		2,729,739
1640	Libraries	1,516,845	2,199,587	101,167	105,616	2,195,138	682,742	66,068	105,616	643,194		1,551,944
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	8,895,353	12,261,768	181,865	175,616	12,268,017	3,366,415	402,010	163,949	3,604,476		8,663,541
Planning and development												
1810	Planning and zoning	0	0			0	0			0		0
1820	Commercial and Industrial	0	0			0	0			0		0
1830	Residential development	0	0			0	0			0		0
1840	Agriculture and reforestation	0	0			0	0			0		0
1850	Tile drainage/shoreline assistance	0	0			0	0			0		0
1898	Other	0	0			0	0			0		0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0		0
9910	Total Tangible Capital Assets	49,485,416	71,864,486	822,809	243,829	72,443,466	22,379,070	1,805,176	232,162	23,952,084		48,491,382

FIR2015: Shelburne T

Schedule 51

Asmt Code: 2221

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 43402

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	3,775,995	3,775,995
2010	Land Improvements	2,791,020	2,689,954
2020	Buildings	14,500,552	14,076,993
2030	Machinery & Equipment	1,076,824	1,592,807
2040	Vehicles	1,037,819	837,389
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	23,182,210	22,973,138
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	26,303,206	25,518,244
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	26,303,206	25,518,244
9920	Total Tangible Capital Assets	49,485,416	48,491,382
2405	Construction-in-progress	1,004,998	5,752,591
9921	Total Tangible Capital Assets and Construction-in-progress	50,490,414	54,243,973

2015-W01

FIR2015: Shelburne T

Schedule 51

Asmt Code: 2221

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 43402

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other []	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0	661,739		661,739
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other []	0			0
0699	Subtotal	0	661,739	0	661,739
	Environmental services				
0811	Wastewater collection/conveyance	0	248,162		248,162
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	960,982	3,479,565		4,440,547
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other []	0			0
0899	Subtotal	960,982	3,727,727	0	4,688,709
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other []	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other []	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other []	0			0
1498	Other []	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	44,016	358,127		402,143
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other []	0			0
1699	Subtotal	44,016	358,127	0	402,143
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other []	0			0
1899	Subtotal	0	0	0	0
1910	Other []	0			0
9910	Total Construction-In-Progress	1,004,998	4,747,593	0	5,752,591

FIR2015: Shelburne T

Schedule 53

Asmt Code: 2221

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 43402

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

for the year ended December 31, 2015

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,246,493
1020	Acquisition of tangible capital assets	-5,570,402
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,805,176
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-3,000
1050	Proceeds on sale of tangible capital assets	14,667
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-3,753,559
1210	Change in supplies inventories	16,406
1220	Change in prepaid expenses	-6,875
1230	Other <input type="text"/>	
1299	Subtotal	9,531
1410	(Increase)/decrease in net financial assets/net debt	502,465
1420	Net financial assets (net debt), beginning of year	898,191
9910	Net financial assets (net debt), end of year	1,400,656

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)	1,775,465
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	956,332
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	2,731,797
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	988,549
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,841,410
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,829,959
0499	Subtotal	5,561,756
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	5,561,756
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-8,646

2015-V01

FIR2015: Shelburne T

Schedule 54

Asmt Code: 2221

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 43402

for the year ended December 31, 2015

* 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

		2015 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	8,645,100
9920	Cash and cash equivalents, end of year	8,645,100

		2015 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:		1
1501	Unrestricted	\$
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2015-V01

FIR2015: Shelburne T

Schedule 54

Asmt Code: 2221

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 43402

for the year ended December 31, 2015

* 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

		2015 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,246,493
2020	Non-cash items including amortization	1,810,345
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	12,949
2030	Prepaid expenses	-6,875
2040	Change in deferred revenue	986,599
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	7,049,511
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	14,667
0620	Cash used to acquire tangible capital assets	-5,570,402
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-5,555,735
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	-431,119
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	-431,119
1210	Increase in cash and cash equivalents	1,062,657
1220	Cash and cash equivalents, beginning of year	8,645,100
9920	Cash and cash equivalents, end of year	9,707,757

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	10,937,154
1402	Temporary borrowings	-1,229,397
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	9,707,757

		1 \$
Cash:		
1501	Unrestricted	5,616,686
1502	Restricted	5,320,468
1503	Unallocated	-1,229,397
9950	Cash and cash equivalents, end of year	9,707,757

2015-V01

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	4,145,979	188,403	5,075,631
0310 Allocation of Surplus		37,387	2,808,206
0315 Allocation of Surplus : for operating		37,387	1,484,028
0320 Allocation of Surplus : for capital			1,324,178
Development Charges Act			
0610 Non-discounted services	2,041,780		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	2,041,780		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	58,482	11	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	169,273		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			481,073
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	2,269,535	37,398	3,289,279
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			1,775,465
1015 For current operations		5,113	143,652
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	956,332		
1026 Development Charges earned to operations (SLC 61 0299 07)	173,943		
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)	158,772		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			481,073
0910 Less: Utilization (deferred revenue recognized)	1,289,047	5,113	2,400,190
2099 Balance, end of year	5,126,467	220,688	5,964,720

2015-101

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2015

	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	18,900	31,246	1,003		32,249	16,433	18,000			34,433	16,716
0210 Fire Protection	77,427	40,782	1,016		41,798					0	119,225
0215 Police Protection	295,115	88,221	2,242		90,463		6,274			6,274	379,304
0220 Roads and Structures	658,046	394,921	11,160		406,081	50,465	176,548			227,013	837,114
0225 Transit	0				0					0	0
0230 Wastewater	911,880	469,744	12,237		481,981		217,749			217,749	1,176,112
0235 Stormwater	0				0					0	0
0240 Water	1,029,461	478,999	12,420		491,419	62,312	417,761			480,073	1,040,807
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	176,695	43,881	1,030		44,911	24,733				24,733	196,873
0280 Recreation	955,127	485,285	16,422		501,707	20,000	120,000			140,000	1,316,834
0285 Development Studies	0				0					0	0
0286 Parking	7,361	8,701	412		9,113					0	16,474
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	4,130,012	2,041,780	57,942	0	2,099,722	173,943	956,332	0	0	1,130,275	5,099,459

2012-W01

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

Sq. Foot / Sq. Metre / Per Hectare / Per Other

(Please specify)

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

Service	RESIDENTIAL CHARGES (\$)									NON - RESIDENTIAL CHARGES (\$)						
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				< = 1 Bedroom	> = 2 Bedroom					Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 10	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 11	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 12	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 13			
1	2	3	4	5	6	7	8	9	If Other, Please Specify >							
0	Municipal Wide Charges									If Other, Please Specify >						
9910	TOTAL MUNICIPAL WIDE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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(Y), please attach an electronic version of the new by-law.

2015-001

FIR2015: Shelburne T

Schedule 70

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2015

Financial Assets		1
		\$
0299	Cash and cash equivalents	10,937,154
Accounts receivable		
0410	Canada	372,990
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	954,221
0499		Subtotal 1,327,211
Taxes receivable		
0610	Current year's levies	544,316
0620	Previous year's levies	141,530
0630	Prior year's levies	33,611
0640	Penalties and interest	45,026
0690	LESS: Allowance for uncollectables	
0699		Subtotal 764,483
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829		Subtotal 0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845		Subtotal 0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	13,524
0840	Mortgages receivable	
0850	Deferred taxes receivable	96,779
0890	Other <input type="text"/>	
0898		Subtotal 110,303
9930		TOTAL Financial Assets 13,139,151
8010	* Market value of Investments included in Line 0829	<input type="text"/>

2015-001

FIR2015: Shelburne T

Schedule 70

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2015

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	1,229,397
2040	Other	
2099	Subtotal	1,229,397
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	25,725
2270	Trade accounts payable	1,188,081
2290	Other	857
2299	Subtotal	1,214,663
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	5,126,467
2490	Other	12,494
2499	Subtotal	5,138,961
Long term liabilities		
2610	Debt issued	3,835,797
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	3,835,797
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	319,677
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	11,738,495
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	1,400,656
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	54,243,973
6250	Inventories of Supplies	63,799
6260	Prepaid Expenses	7,235
6299	Total Non-Financial Assets	54,315,007
9970	Total Accumulated Surplus/(Deficit)	55,715,663
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	50,408,176
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	6,185,408
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	-727,446
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	112,715
5060	Business Improvement Area	18,569
5076	Other Shelburne and District Fire Department	37,918
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	169,202
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-319,677
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-319,677
9971	Total Accumulated Surplus/(Deficit)	55,715,663

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FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

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

for the year ended December 31, 2015

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	638,314
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	10,544,344
0225	PLUS: Current Year Penalties and Interest	108,139
0240	LESS: Total cash collections (SLC 72 0699 09)	10,477,319
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	61,167
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="OTHER ADJUSTMENTS"/>	12,172
0290	Taxes receivable, end of year	764,483
Cash Collections		9
		\$
0610	Current year's tax	9,951,033
0620	Previous year's tax	424,392
0630	Penalties and interest	101,894
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	10,477,319

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FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

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

for the year ended December 31, 2015

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	7,794	10	293	2		8,099	29,874	14,456	52,429
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. Ac						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other <input type="text" value="Amaranth annexed land"/>						0	10,756		10,756
2891	Other <input type="text" value="Capping adjustments"/>						0		-2,018	-2,018
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
2899	Tax adjustments before allowances	7,794	10	293	2	0	8,099	40,630	12,438	61,167

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 31)						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	0

Additional Information		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,862,369	6,479	217,100	1,282	0	2,087,229			

2015-001

FIR2015: Shelburne T

Schedule 74

Asmt Code: 2221

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 43402

for the year ended December 31, 2015

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1
		\$
0210	To Ontario and agencies	3,835,797
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	3,835,797
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	3,835,797

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	3,835,797
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	3,835,797

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	512,058
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	2,349,433
1430	Storm water system	
1435	Waterworks system	974,306
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	3,835,797

2015-V01

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

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

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

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

10. Debt Charges for the current year		Principal	Interest	Total
		1	2	3
		\$	\$	\$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	272,347	140,913	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds	158,772		
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	431,119	140,913	
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		Principal	Interest
		1	2
		\$	\$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

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FIR2015: Shelburne T

Schedule 74

Asmt Code: 2221

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 43402

for the year ended December 31, 2015

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 2016	442,527							
3220	Year 2017	454,304							
3230	Year 2018	202,196							
3240	Year 2019	209,035							
3250	Year 2020	216,116							
3260	Years 2021 to 2025	2,311,619							
3270	Years 2026 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	3,835,797	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.

2015-V01

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

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

2015-V01

FIR2015: Shelburne T

Schedule 77

Asmt Code: 2221

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 43402

for the year ended December 31, 2015

0210 District Social Services Administration Board County of Dufferin

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other 	
0497	Other 	
0498	Other 	
0499	Total Financial Assets	

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

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other 	
0697	Other 	
0698	Other 	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)** 0 0 0

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other 	
0897	Other 	
0898	Other 	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)** 0 0 0

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other 	
1098	Other 	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

2015-V01

FIR2015: Shelburne T

Schedule 77

Asmt Code: 2221

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 43402

for the year ended December 31, 2015

1210 District Social Services Administration Board County of Dufferin

Consolidated Statement of Operations

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

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 77 HEALTH UNIT

for the year ended December 31, 2015

1210 Health Unit

Wellington-Dufferin-Guelph

Consolidated Statement of Operations

REVENUES

Provincial

	Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
1411 Province of Ontario		0	
1450 Land Ambulance		0	
1497 Other <input type="text"/>		0	
1498 Other <input type="text"/>		0	
1499 Total Provincial Funding	0	0	

Federal

1611 Government of Canada		0	
1698 Other <input type="text"/>		0	
1699 Total Federal Funding	0	0	

Municipal Contributions

1810 Municipal Billings		0	
1898 Other <input type="text"/>		0	
1899 Total Municipal Contributions	0	0	

Other Revenues

2010 Investment Income		0	
2020 Deferred revenue earned		0	
2097 Other <input type="text"/>		0	
2098 Other <input type="text"/>		0	
2099 Total Other Revenues	0	0	

9930 Total Revenues	0	0	
----------------------------	----------	----------	--

EXPENSES

Health Services

2410 Land Ambulance		0	
2420 Public Health		0	
2430 Other <input type="text"/>		0	
2440 DSSAB Administration		0	
2496 Other <input type="text"/>		0	
2497 Other <input type="text"/>		0	
2498 Other <input type="text"/>		0	
2499 Total Health Services	0	0	

9950 Annual Surplus / (Deficit)	0	0	
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FIR2015: Shelburne T

Schedule 77

Asmt Code: 2221

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

MAH Code: 43402

for the year ended December 31, 2015

0210 Entity

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

FIR2015: Shelburne T

Schedule 77

Asmt Code: 2221

% OF MUNICIPALITY'S SHARE OF OTHER CATEGORY

MAH Code: 43402

for the year ended December 31, 2015

1210 Entity

Consolidated Statement of Operations

REVENUES

Provincial

	Other Category	Municipality's Share	% of Municipality's Share of Other Category
	1	2	3
	\$	\$	%
1411 Province of Ontario		0	
1498 Other <input type="text"/>		0	
1499 Total Provincial Funding	0	0	

Federal

1611 Government of Canada		0	
1698 Other <input type="text"/>		0	
1699 Total Federal Funding	0	0	

Municipal Contributions

1810 Municipal Billings		0	
1898 Other <input type="text"/>		0	
1899 Total Municipal Contributions	0	0	

Other Revenues

2010 Investment Income		0	
2020 Deferred revenue earned		0	
2097 Other <input type="text"/>		0	
2098 Other <input type="text"/>		0	
2099 Total Other Revenues	0	0	

9930 Total Revenues	0	0	
----------------------------	----------	----------	--

EXPENSES

2693 Other <input type="text"/>		0	
2694 Other <input type="text"/>		0	
2695 Other <input type="text"/>		0	
2696 Other <input type="text"/>		0	
2697 Other <input type="text"/>		0	
2698 Other <input type="text"/>		0	
2699 Total Other Expenses	0	0	

9950 Annual Surplus / (Deficit)	0	0	
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2015-V01

FIR2015: Shelburne T

Schedule 77

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 2221
MAH Code: 43402

for the year ended December 31, 2015

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

FIR2015: Shelburne T

Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION & STATEMENT OF OPERATIONS FOR OTHER ENTITIES

Asmt Code: 2221

MAH Code: 43402

for the year ended December 31, 2015

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

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Schedule 79

Asmt Code: 2221

COMMUNITY IMPROVEMENT PLANS

MAH Code: 43402

for the year ended December 31, 2015

Community Improvement Plans (Section 28 of the Planning Act)

		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1	2
		\$	#
Grants			
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		
Loans			
2210	Loans issued in current year (2015)		
2220	Outstanding Loans as of 2015		
Tax Assistance (per Municipal Act 365.1 ss21)			
2410	Cancellation		
2420	Deferral		
Long Term Commitments for Grants, Loans or Tax Assistance beyond 2015			
2610	Year: 2016		
2620	Year: 2017		
2630	Year: 2018		
2640	Year: 2019		
2650	Year: 2020		
2660	Years beyond 2020		

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	9.00	3.00	11.00
0210	Fire	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
0215	Police	14.00	2.00	4.00
0216	Uniform	13.00	1.00	
0217	Civilian	1.00	1.00	4.00
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	31.00	5.00	20.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	46%	40%	
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	31.00	5.00	20.00

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2015

2. Selected investments of own sinking funds as at Dec. 31		Own Municipality	Other Munic., School Boards	Provincial	Federal
		1	2	3	4
		\$	\$	\$	\$
0610	Own sinking funds				

3. Municipal procurement this year		Number of Contracts	Value of Contracts
		1	2
		#	\$
1010	Total construction contracts awarded		
1020	Construction contracts awarded at \$100,000 or greater		

4. Building permit information		Number of Building Permits	Total Value of Building Permits
		1	2
		#	\$
1210	Residential properties	211	33,910,100
1220	Multi-Residential properties		
1230	All other property classes	10	2,612,000
1299	Subtotal	221	36,522,100

5. Insured value of physical assets		1
		\$
1410	Buildings	38,370,163
1420	Machinery and equipment	4,373,633
1430	Vehicles	3,191,628
1497	Other <input type="text"/>	
1498	Other <input type="text"/>	
1499	Subtotal	45,935,424

6. Total Dollar Losses due to Structural Fires		1
		\$
1510	Losses due to structural fires, averaged over 3 yrs (2013 - 2015)	

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FIR2015: Shelburne T

Asmt Code: 2221

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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					

FIR2015: Shelburne T

Asmt Code: 2221

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
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					

FIR2015: Shelburne T

Asmt Code: 2221

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

(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%		

FIR2015: Shelburne T

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

9. Building Permit Information (Performance Measures)

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

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2015 based on permits issued.

1 \$

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

1314 **Number Of Building Permit Applications**
 Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

1322 **Subtotal**

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. 0
 Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses
 1352 Number of residential units in new semi-detached houses
 1354 Number of residential units in new row houses
 1356 Number of residential units in new apartments/condo apartments
 1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
0	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.

Hectares
1 #

FIR2015: Shelburne T

Asmt Code: 2221

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

11. Transportation Services		1			
		#			
1710	Roads : Total Paved Lane Km	72			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	52			
		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.				Visual pavement condition rating
1730	Roads : Total UnPaved Lane Km	0			
1740	Winter Control : Total Lane Km maintained in winter	72			
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	0			
1755	Transit : Population of Service Area.	0			
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	0		0	
1766	Culverts	320		325	
1767	Subtotal	320		325	
		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.				
12. Environmental Services		1			
		#			
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0			
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	0			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	764.817			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000			
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins).				
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.	717.255			
1850	Water Main Breaks : Number of water main breaks in a year.	2			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	40			
1860	Solid Waste Collection : Total tonnes collected from all property classes.				
1865	Solid Waste Disposal : Total tonnes disposed off 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			
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)				

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

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)	431,119
0220	Interest (SLC 74 3099 02)	140,913
0299	Subtotal	572,032
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	572,032

		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	572,032

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	14,340,247
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)	2,726,637
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	845,940
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	158,772
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	221,194
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	3,000
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	1,130,275
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	5,085,818
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	9,254,429
2620	25% of Net Revenues	2,313,607
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,741,575

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	
7.00%		5		7,140,802

2015-V01

FIR2015: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 83

NOTES

for the year ended December 31, 2015

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 :