



SHELburne & DISTRICT FIRE BOARD

AGENDA

April 5, 2022

7:00 pm Electronic Meeting - Zoom ID 838 5423 8403

1. Opening of Meeting
2. Additions or Deletions to Agenda
3. Approval of Agenda
4. Approval of Minutes – March 1, 2022
5. Disclosure of Pecuniary Interest
6. Public Question Period (15 min)
7. **Delegations / Deputations:**
 - 7.1 Michelle Adams, CPA, CA, Senior Accountant, RLB
8. **Unfinished Business:**
 - 8.1 None.
9. **New Business:**
 - 9.1 Draft Financial Statements, RLB
 - 9.2 2021 Operating Budget Surplus
10. **Chief's Report:**
 - 10.1 Monthly Reports – (March 2022)
 - 10.2 Update from Fire Chief
11. **Future Business:**
 - 11.1 2021 Annual Report
12. Accounts & Payroll – (March 2022)
13. Confirming Motion; Adjournment & Next Meeting Date



SHELburne & DISTRICT FIRE BOARD

March 1, 2022

The Shelburne & District Fire Department **Board of Management** meeting was held electronically (Zoom ID 885 0837 5442) on the above mentioned date at 7:00 P.M.

Present

As per attendance record.

1. **Opening of Meeting**

1.1 Chair, Walter Benotto, called meeting to order at 7:00 pm.

2. **Additions or Deletions**

None.

3. **Approval of Agenda**

3.1 **Resolution # 1**

Moved by J. Horner – Seconded by M. Mercer

BE IT RESOLVED THAT:

The Board of Management approves the agenda as presented.

Carried

4. **Approval of Minutes**

4.1 **Resolution # 2**

Moved by E. Hawkins – Seconded by S. Hall

BE IT RESOLVED THAT:

The Board of Management adopt the minutes under the date of February 1, 2022 as circulated.

Carried

5. **Pecuniary Interest**

5.1 No pecuniary interest declared.

6. **Public Question Period**

6.1 No questions.

7. **Delegations / Deputations**

7.1 No delegations present.

8. **Unfinished Business**

8.1 Closed Session

Resolution # 3

Moved by S. Hall – Seconded by M. Mercer

BE IT RESOLVED THAT:

The Shelburne & District Fire Board do now go “in camera” to discuss the following: personal matters about an identifiable individual, including municipal or local board employees.

Carried

Resolution # 4

Moved by G. Little – Seconded by E. Hawkins

BE IT RESOLVED THAT:

We do now rise and report progress at 7:18p.m.

Carried

8.2 Automatic Aid Agreement

Resolution # 5

Moved by E. Hawkins – Seconded by J. Horner

BE IT RESOLVED THAT:

The Shelburne & District Fire Board of Management receives the Automatic Aid Agreement between The Township of Southgate and the Shelburne and District Fire Department Joint Board of Management;

AND THAT the Chair be authorized to sign the Agreement.

Carried

9. **New Business**

9.1 Annual Audit – Review Engagement Letter

Resolution # 6

Moved by S. Hall – Seconded by G. Little

BE IT RESOLVED THAT:

The Shelburne & District Fire Board of Management receives the Review Engagement Letter from RLB LLP;

AND THAT the Secretary-Treasurer be authorized to sign the letter.

Carried

10. **Chief's Report**

10.1 **Monthly Reports (February 2022)**

There was a total of 20 incidents for the month of February.

10.2 **Update from the Fire Chief**

The Chief advised that there were 9 inspections completed.

The Chief attended 4 virtual sessions with OFMEM/OAFC regarding the pending O. Reg on Firefighter Certification and advised the Board that there will be costs associated with this. The Chief reviewed 3 planning applications and met with the new Grand Valley Fire Chief.

11. **Future Business:**

11.1 Nothing at this time.

12. **Accounts & Payroll – February 2022**

12.1 **Resolution # 7**

Moved by E. Hawkins – Seconded by M. Mercer

BE IT RESOLVED THAT:

The bills and accounts in the amount of \$30,564.08 for the period of January 28, 2022 to February 24, 2022 as presented and attached be approved for payment.

Carried

14. **Confirming and Adjournment**

14.1 **Resolution # 8**

Moved by S. Hall – Seconded by J. Horner

BE IT RESOLVED THAT:

All actions of the Board Members and Officers of the Shelburne and District Fire Board of Management, with respect to every matter addressed and/or adopted by the Board on the above date are hereby adopted, ratified and confirmed; And each motion, resolution and other actions taken by the Board Members and Officers at the meeting held on the above date are hereby adopted, ratified and confirmed.

Carried

14.2 **Resolution # 7**

Moved by F. Nix – Seconded by S. Martin

BE IT RESOLVED THAT:

The Board of Management do now adjourn at 7:53 pm to meet again on April 5, 2022 at 7:00 pm or at the call of the Chair.

Carried

Respectfully submitted by:

Approved:

Nicole Hill
Secretary-Treasurer

Walter Benotto
Chairperson

SHELBURNE & DISTRICT FIRE BOARD MEMBERS

Meeting Attendance Record Under Date of March 1, 2022

Municipality / Member	Present	Absent
Township of Amaranth		
Heather Foster	X	
Gail Little	X	
Town of Mono		
Sharon Martin	X	
Fred Nix	X	
Township of Melancthon		
Vacant		
Margaret Mercer	X	
Town of Shelburne		
Walter Benotto	X	
Shane Hall	X	
Township of Mulmur		
Earl Hawkins	X	
Janet Horner	X	
Staff		
Ralph Snyder – Fire Chief	X	
Jeff Clayton – Deputy Chief		X
Nicole Hill – Sec/Treas.	X	

SHELBURNE & DISTRICT FIRE DEPARTMENT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

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SHELBURNE & DISTRICT FIRE DEPARTMENT

INDEX TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Joint Board of Management of Shelburne & District Fire Department

We have reviewed the accompanying financial statements of Shelburne & District Fire Department that comprise the statement of financial position as at December 31, 2021 and the statements of operations, changes in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Shelburne & District Fire Department as at December 31, 2021 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Guelph, Ontario
April 5, 2022

Chartered Professional Accountants
Licensed Public Accountants

SHELBURNE & DISTRICT FIRE DEPARTMENT

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 919,218	\$ 666,144
Accounts receivable	<u>61,394</u>	<u>104,687</u>
	<u>980,612</u>	<u>770,831</u>
LIABILITIES		
Accounts payable and accrued liabilities	<u>8,799</u>	<u>15,275</u>
NET FINANCIAL ASSETS	<u>971,813</u>	<u>755,556</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (note 5)	<u>1,018,705</u>	<u>1,101,444</u>
ACCUMULATED SURPLUS (schedule 1)	<u>\$ 1,990,518</u>	<u>\$ 1,857,000</u>

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SHELBURNE & DISTRICT FIRE DEPARTMENT

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

	2021 Budget	2021 Actual	2020 Actual
REVENUES			
Town of Shelburne	\$ 411,140	\$ 411,140	\$ 394,874
Township of Melancthon	112,990	112,990	108,891
Township of Amaranth	98,105	98,105	97,516
Town of Mono	73,297	73,297	73,046
Township of Mulmur	<u>56,232</u>	<u>56,232</u>	<u>65,878</u>
	<u>751,764</u>	<u>751,764</u>	<u>740,205</u>
Firefighting fees	45,000	59,683	34,175
Inspection and miscellaneous	5,000	47,914	14,996
Interest income	<u>500</u>	<u>388</u>	<u>2,341</u>
	<u>50,500</u>	<u>107,985</u>	<u>51,512</u>
	<u>802,264</u>	<u>859,749</u>	<u>791,717</u>
EXPENSES			
Firefighter salaries and benefits	380,514	337,297	303,771
Amortization	0	157,065	150,376
Insurance	45,000	41,767	30,104
Secretarial services	39,275	37,066	17,566
Communication equipment	37,000	35,196	27,558
Materials, supplies, services	37,400	34,191	30,961
Vehicle maintenance	30,000	28,767	26,434
Utilities	22,500	18,488	20,404
Training	20,000	10,865	9,864
Equipment maintenance and purchases	7,500	9,384	9,365
Fire prevention	6,000	6,172	4,543
Telephone	4,200	3,614	3,611
Legal and accounting fees	7,500	3,460	9,646
Licence and membership fees	1,550	1,541	1,794
Bank charges and interest	725	803	714
Conventions and conferences	4,000	555	0
Bad debts	<u>0</u>	<u>0</u>	<u>5,170</u>
	<u>643,164</u>	<u>726,231</u>	<u>651,881</u>
ANNUAL SURPLUS	<u>\$ 159,100</u>	133,518	139,836
ACCUMULATED SURPLUS, beginning of year		<u>1,857,000</u>	<u>1,717,164</u>
ACCUMULATED SURPLUS, end of year		<u>\$ 1,990,518</u>	<u>\$ 1,857,000</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

	2021 Actual	2020 Actual
Annual surplus	\$ <u>133,518</u>	\$ <u>139,836</u>
Acquisition of tangible capital assets	(74,326)	(47,499)
Amortization	<u>157,065</u>	<u>150,376</u>
	<u>82,739</u>	<u>102,877</u>
INCREASE IN NET FINANCIAL ASSETS	216,257	242,713
NET FINANCIAL ASSETS, beginning of year	<u>755,556</u>	<u>512,843</u>
NET FINANCIAL ASSETS, end of year	\$ <u><u>971,813</u></u>	\$ <u><u>755,556</u></u>

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SHELBURNE & DISTRICT FIRE DEPARTMENT**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED DECEMBER 31, 2021**

(Unaudited - See Independent Practitioner's Review Engagement Report)

	2021	2020
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Annual surplus	\$ 133,518	\$ 139,836
Amortization	<u>157,065</u>	<u>150,376</u>
	<u>290,583</u>	<u>290,212</u>
Net changes in non-cash working capital		
Accounts receivable	43,293	(15,214)
Accounts payable and accrued liabilities	<u>(6,476)</u>	<u>(28,273)</u>
	<u>36,817</u>	<u>(43,487)</u>
	<u>327,400</u>	<u>246,725</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	<u>(74,326)</u>	<u>(47,499)</u>
NET INCREASE IN CASH	253,074	199,226
CASH, beginning of year	<u>666,144</u>	<u>466,918</u>
CASH, end of year	<u>\$ 919,218</u>	<u>\$ 666,144</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Shelburne & District Fire Department are the representation of management prepared in accordance with accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Summarized below are the significant accounting policies:

(a) Acknowledgement of Responsibility

The management of Shelburne & District Fire Department acknowledges its responsibility for the creation and compilation of the financial statements and the following significant accounting policy decisions and related policy notes.

(b) Basis of Consolidation

These statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, reserve fund and capital fund of the Shelburne & District Fire Department. All interfund assets and liabilities and sources of financing and expenditures have been eliminated. The operations of the joint board are to be consolidated in the Financial Report of the five participating municipalities on a proportionate basis.

(c) Basis of Accounting

- i) Sources of financing and expenditures are reported on the accrual basis of accounting. The interest charges are not accrued for the periods from the dates of the latest instalment payments to the end of the fiscal year.
- ii) The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(d) Credit Risk Management

The organization is exposed to credit risk on the accounts receivable from insurance companies. It does not have significant exposure to any individual customer or counterpart.

(e) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

SHELburne & DISTRICT FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributed to acquisition, construction, development or betterment of the asset. The cost, less the residual value of the tangible capital assets, are amortized on a straight-line basis over their estimated useful lives as follows:

Vehicles	10 - 15 years
Equipment - communication	6 - 10 years
Equipment - firehall	15 - 25 years
Equipment - firefighters	10 - 15 years
Equipment - fire trucks	10 years
Leasehold improvements	10 years

Full amortization is charged in the year of acquisition and no amortization is recorded in the year of disposal.

The organization has established a \$2,500 capitalization threshold for all items with the exception of pooled assets. Assets purchased below this threshold are expensed in the statement of operations in the year of purchase. Assets under construction are not amortized until the asset is available for active service to the department.

2. USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant estimates made by management include the useful lives of tangible capital assets. Actual results could differ from those estimates.

3. RESERVE FUNDS

The balance of the accumulated surplus included in the statement of financial position includes assets that have been specifically restricted by the board of directors as follows:

	2021	2020
Capital reserve fund balance consists of:		
Cash	\$ 466,838	\$ 335,620
Due from Operating Fund	<u>360,156</u>	<u>349,459</u>
	<u>\$ 826,994</u>	<u>\$ 685,079</u>

4. OPERATIONS

On October 15, 1991, the Town of Shelburne, Township of Amaranth, Township of Melancthon, Town of Mono and Township of Mulmur signed an agreement to officially form a joint fire fighting department. Operations of the Shelburne & District Fire Department commenced on January 1, 1992. The department is managed by a 10 member board known as the Shelburne & District Fire Department Joint Board of Management. Two members have been appointed from each participating municipality to the Fire Department Joint Board of Management.

SHELBURNE & DISTRICT FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

4. OPERATIONS (continued)

Annual capital, operating and administration costs of the department are shared on a combined average of fire calls for the previous three years, the total assessment for the previous year, and the total households of the previous year of each participating municipality as follows:

	2021	2020
Town of Shelburne	54.69%	53.35%
Township of Melancthon	15.03%	14.71%
Township of Amaranth	13.05%	13.17%
Town of Mono	9.75%	9.87%
Township of Mulmur	<u>7.48%</u>	<u>8.90%</u>
	<u>100.00%</u>	<u>100.00%</u>

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2021	Net 2020
Vehicles	\$ 2,090,292	\$ 1,367,380	\$ 722,912	\$ 818,520
Equipment - communication	116,625	88,034	28,591	26,905
Equipment - firehall	41,521	19,600	21,921	24,160
Equipment - firefighters	320,543	152,795	167,748	177,178
Equipment - fire trucks	191,104	135,508	55,596	54,681
Leasehold improvements	<u>24,375</u>	<u>2,438</u>	<u>21,937</u>	<u>0</u>
	<u>\$ 2,784,460</u>	<u>\$ 1,765,755</u>	<u>\$ 1,018,705</u>	<u>\$ 1,101,444</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT

SCHEDULE OF ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Unaudited - See Independent Practitioner's Review Engagement Report)

	2021	2020
SURPLUSES		
Surplus from general fund operations	\$ 72,319	\$ 24,477
Invested in capital assets	<u>1,018,705</u>	<u>1,101,444</u>
	<u>1,091,024</u>	<u>1,125,921</u>
RESERVES		
Capital reserve	826,994	685,079
Operating reserve	<u>72,500</u>	<u>46,000</u>
	<u>899,494</u>	<u>731,079</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 1,990,518</u>	<u>\$ 1,857,000</u>

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**Shelburne & District Fire Department
C/O TOWN OF SHELBURNE MUNICIPAL OFFICE
203 MAIN STREET EAST
SHELBURNE, ONTARIO
L9V 3K7**

April 5, 2022

RLB LLP
197 Hanlon Creek Blvd., Unit 103
Guelph, Ontario
N1C 0A1

Dear RLB LLP:

We are providing this letter in connection with your review of the financial statements of Shelburne & District Fire Department (the "organization") as of December 31, 2021 for the year then ended for the purpose of expressing a conclusion as to whether such financial statements present fairly, in all material respects, the financial position and results of operations of the organization in accordance with Canadian public sector accounting standards.

Certain representations in this letter are described as being limited to those matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of organization personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

In connection with your review of the financial statements referred to above, we confirm, to the best of our knowledge and belief, as of the date of signing this letter, which coincides with the date of your review report, the following representations made to you during your review:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the review engagement letter dated February 2, 2022, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith and approve them on the date of this letter, noted below.
2. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

3. We believe that the significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
5. All events subsequent to the date of the financial statements, and for which Canadian public sector accounting standards require adjustment or disclosure, have been adjusted or disclosed.
6. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. See Appendix B.
7. We reviewed, approved and recorded all of your proposed adjustments (except for uncorrected misstatements) to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records. See Appendix A
8. Management or those charged with governance have accepted responsibility for the financial statements, including the related notes.
9. The selection and application of accounting policies are appropriate.

Information Provided

10. We have provided you with:
 - (i) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - (ii) Additional information that you have requested from us for the purpose of the review; and
 - (iii) Unrestricted access to persons within the organization from whom you determined it necessary to obtain review evidence.
11. All transactions have been recorded in the accounting records and are reflected in the financial statements. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
12. We have disclosed to you significant facts relating to any fraud or suspected fraud known to us that may have affected the organization.
13. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

14. We have disclosed to you material commitments, contractual obligations or contingencies that have affected or may affect the organization's financial statements, including disclosures.
15. We have disclosed to you material non-monetary transactions or transactions for no consideration undertaken by the organization in the financial reporting period under consideration.
16. We have disclosed to you all known or possible instances of non-compliance or suspected non-compliance with laws and regulations for which the effects of non-compliance impact the financial statements.
17. We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.
18. We have made available to you all relevant information on the organization's ability to continue as a going concern that could affect the financial statements, including the recoverability or classification of recorded assets or the amounts and classification of liabilities. The use of the going-concern assumption is appropriate and the organization will be able to realize the carrying value of its assets and discharge its liabilities in the normal course of business. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in these financial statements.
19. Under the applicable financial reporting framework, the following have been recognized, measured, presented or disclosed in accordance with that framework:
 - (i) All liabilities and contingencies, including those associated with guarantees, whether written or oral;
 - (ii) Title to, or control over, all assets, the liens or encumbrances on assets, and assets pledged as collateral; and
 - (iii) Compliance with all aspects of laws, regulations and contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
20. In relation to the Novel Coronavirus (COVID-19) benefits that we have applied for, we confirm the following:
 - (i) All information included in the application is true and complete, and is not false or misleading, to the best of our knowledge.
 - (ii) Although the annual financial performance may be materially correct, for the purposes of the benefit calculations that are based on monthly financial results, we have not manipulated financial results to qualify for a particular benefit or qualify for a higher benefit.
 - (iii) We have reviewed the underlying legislation to determine our eligibility for each benefit that is available.

- (iv) Where we have engaged you to prepare and/or apply for a benefit on our behalf, we have provided you with true and complete information and we have reviewed the application that you have prepared and/or filed for us.
- (v) We take full responsibility for the result of our applications, including and not limited to, the underlying calculation of the benefits, the source of information that determines the calculation of the benefit, any potential repayments required, as well as interest or penalties assessed.

Yours truly,

SHELBURNE & DISTRICT FIRE DEPARTMENT

Per:

Nicole Hill

The financial statements have been approved on April 5, 2022.

Shelburne & District Fire Department

RL - A

Year End: December 31, 2021

Appendix A - Adjusting journal entries

Date: 1/1/2021 To 12/31/2021

Prepared by ANW 2/2/2022	Reviewed by MA 2/4/2022	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Number	Date	Name	Account No	Debit	Credit
1	12/31/2021	ACCOUNTS RECEIVABLE	01-1000-3000		370,102.47
1	12/31/2021	ACCOUNTS RECEIVABLE	01-1000-3000		20,140.04
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	36,523.22	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	48,757.75	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	54,445.30	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	32,938.95	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	197,437.25	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	3,947.20	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	4,675.00	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	8,027.06	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	2,025.02	
1	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	1,465.76	
To reverse PY AJEs # 1 & 2 (client prepared entries for AR corrections and accruals) that were duplicated in F2021					
2	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	3,045.68	
2	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500		3,045.68
To reconcile retained earnings.					
3	12/31/2021	COMMUNICATION EQUIPMENT	01-4100-1800		1,214.15
3	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500		10,556.35
3	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500		6,380.31
3	12/31/2021	TRUCK OPS & MAINT - CAR 21	01-4200-1010		1,729.15
3	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800		4,450.37
3	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800		6,851.80
3	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800		4,720.14
3	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800		361.24
3	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800		61.00
3	12/31/2021	EQUIPMENT MAINTENANCE	01-4200-1810		196.25
3	12/31/2021	Purchases from Grants	01-4200-1840		1,699.39
3	12/31/2021	PURCHASE OF TRUCK	01-4200-1950		11,730.58
3	12/31/2021	BUILDING EXPANSION - ENGINEER	01-4200-1990		3,260.13
3	12/31/2021	BUILDING EXPANSION - GENERAL	01-4200-1995		21,115.20
3	12/31/2021	TCA - VEHICLES	01-5000-1000	13,459.73	
3	12/31/2021	TCA - COMMUNICATION EQUIPMENT	01-5000-1500	7,786.15	
3	12/31/2021	TCA - EQUIPMENT - FIREFIGHTER GEAR	01-5000-2500	16,936.66	
3	12/31/2021	TCA - EQUIPMENT - TRUCKS	01-5000-3000	11,768.19	
3	12/31/2021	TCA - LEASEHOLD IMPROVEMENTS	01-5000-3500	24,375.33	
To capitalize tangible capital asset acquisitions.					
4	12/31/2021	Amortization	9000	157,064.92	
4	12/31/2021	TCA - ACCUM - VEHICLES	01-6000-1000		109,067.69
4	12/31/2021	TCA - ACCUM - COMMUNICATION EQUIP	01-6000-1500		6,100.32
4	12/31/2021	TCA - ACCUM - Equipment - FIRE HALL	01-6000-2000		2,239.77

Shelburne & District Fire Department

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Year End: December 31, 2021

Appendix A - Adjusting journal entries

Date: 1/1/2021 To 12/31/2021

Prepared by ANW 2/2/2022	Reviewed by MA 2/4/2022	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Number	Date	Name	Account No	Debit	Credit
4	12/31/2021	TCA - ACCUM - EQUIPMENT - FIREFIGHT	01-6000-2500		26,366.63
4	12/31/2021	TCA - ACCUM - TRUCKS	01-6000-3000		10,852.98
4	12/31/2021	TCA - ACCUM - LEASEHOLD IMPROVEMENTS	01-6000-3500		2,437.53
To record amortization for the year					
6	12/31/2021	EQUITY - CAPITAL BANK ACCOUNT	01-2900-5500		1,549.29
6	12/31/2021	TRANSFERS FROM OWN FUNDS	01-3000-0700		18,693.97
6	12/31/2021	COMMUNICATION EQUIPMENT	01-4100-1800	462.14	
6	12/31/2021	COMMUNICATION EQUIPMENT	01-4100-1800	752.01	
6	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500	536.07	
6	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500	1,200.00	
6	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500	664.66	
6	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500	10,556.35	
6	12/31/2021	TRUCK OPS & MAINT - CAR 21	01-4200-1010	1,729.15	
6	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800	5,666.51	
6	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800	6,231.06	
6	12/31/2021	NEW EQUIPMENT ACQUISITION	01-4200-1800	4,450.37	
6	12/31/2021	TRANSFER OF FUNDS	01-4200-1900		49,491.10
6	12/31/2021	PURCHASE OF TRUCK	01-4200-1950	6,614.40	
6	12/31/2021	PURCHASE OF TRUCK	01-4200-1950	319.00	
6	12/31/2021	PURCHASE OF TRUCK	01-4200-1950	5,674.77	
6	12/31/2021	BUILDING MAINTENANCE	01-4200-1980	502.54	
6	12/31/2021	BUILDING EXPANSION - ENGINEER	01-4200-1990	1,710.84	
6	12/31/2021	BUILDING EXPANSION - ENGINEER	01-4200-1990	1,549.29	
6	12/31/2021	BUILDING EXPANSION - GENERAL	01-4200-1995	21,115.20	
To reallocate reimbursements for capital purchases to original expense accounts					
7	12/31/2021	ACCOUNTS PAYABLE TRADE	01-2900-1000	5,678.43	
7	12/31/2021	BENEFITS (MANULIFE)	01-4200-0200		3,043.06
7	12/31/2021	OMERS PENSION (EMPLOYER PORTION)	01-4200-0300		2,250.48
7	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500		384.89
To reverse prior year payables (AJE #6 & 8) paid during F2021.					
8	12/31/2021	ACCOUNTS PAYABLE TRADE	01-2900-1000		2,807.37
8	12/31/2021	BENEFITS (MANULIFE)	01-4200-0200	2,807.37	
To record Q4 WSIB as payable at year-end.					
9	12/31/2021	DUE FROM REVENUE FUND	01-1000-1600		203,406.13
9	12/31/2021	DUE FROM REVENUE FUND	01-1000-1600		90,325.93
9	12/31/2021	DUE FROM REVENUE FUND	01-1000-1600		46,250.00
9	12/31/2021	DUE FROM REVENUE FUND	01-1000-1600		6,612.64
9	12/31/2021	DUE FROM REVENUE FUND	01-1000-1600	8,500.00	

Shelburne & District Fire Department

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Year End: December 31, 2021

Appendix A - Adjusting journal entries

Date: 1/1/2021 To 12/31/2021

Prepared by ANW 2/2/2022	Reviewed by MA 2/4/2022	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Number	Date	Name	Account No	Debit	Credit
9	12/31/2021	DUE FROM REVENUE FUND	01-1000-1600	600.00	
9	12/31/2021	DUE FROM REVENUE FUND	01-1000-1600	144,785.62	
9	12/31/2021	DUE TO RESERVE FUND	01-2900-2000	203,406.13	
9	12/31/2021	DUE TO RESERVE FUND	01-2900-2000	90,325.93	
9	12/31/2021	DUE TO RESERVE FUND	01-2900-2000	46,250.00	
9	12/31/2021	DUE TO RESERVE FUND	01-2900-2000	6,612.64	
9	12/31/2021	DUE TO RESERVE FUND	01-2900-2000		8,500.00
9	12/31/2021	DUE TO RESERVE FUND	01-2900-2000		600.00
9	12/31/2021	DUE TO RESERVE FUND	01-2900-2000		144,785.62
9	12/31/2021	OPERATING RESERVE	01-2900-3500		26,500.00
9	12/31/2021	TRANSFER TO RESERVE FUND	01-2900-5000	26,500.00	
9	12/31/2021	EQUITY - CAPITAL BANK ACCOUNT	01-2900-5500	163,191.75	
9	12/31/2021	EQUITY - CAPITAL BANK ACCOUNT	01-2900-5500		145,385.62
9	12/31/2021	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500	2,670.18	
9	12/31/2021	TRANSFER TO CAPITAL	01-4200-1910		165,861.93
9	12/31/2021	TRANSFER TO CAPITAL	01-4200-1910	144,785.62	
9	12/31/2021	INTEREST ON TEMPORARY LOANS	01-4200-2000	600.00	
To reverse client entries and reconcile reserves and due to/from reserves.					
C1	12/31/2021	ACCOUNTS RECEIVABLE	01-1000-3000	33,109.66	
C1	12/31/2021	MISCELLANEOUS REVENUE/DONATION	01-3000-0600		5,320.00
C1	12/31/2021	M.T.O./COUNTY FIRE CALLS	01-3000-0800		8,748.18
C1	12/31/2021	INSURANCE/FALSE ALARM FIRE CALLS	01-3000-0900		18,920.00
C1	12/31/2021	FF Association Expenses	01-4200-1860		121.48
To accrue 2021 receivables [CLIENT PREPARED JE, DO NOT RECORD AGAIN]					
				1,574,236.86	1,574,236.86

Net Income (Loss) 133,519.92

Shelburne & District Fire Department

Year End: December 31, 2021

Appendix B - Schedule of unadjusted misstatements

Date: 1/1/2021 To 12/31/2021

RL - B

Prepared by ANW 2/2/2022	Reviewed by MA 2/4/2022	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
U0	12/31/2021	SURPLUS (DEFICIT)	01-2900-0000	9.3			260.64		
U0	12/31/2021	FIRE CALL WAGES	01-4200-0100	9.3		2,262.01			
U0	12/31/2021	BENEFITS (MANULIFE)	01-4200-0200	9.3			3,159.93		
U0	12/31/2021	OMERS PENSION (EMPLOYER PORTION)	01-4200-0300	9.3		1,158.56			
		To reverse effects of PY SUDS entries.							
U1	12/31/2021	ACCOUNTS RECEIVABLE	01-1000-3000	101			1,455.00		
U1	12/31/2021	M.T.O./COUNTY FIRE CALLS	01-3000-0800	101		1,455.00			
		To reverse 2020 revenue recorded in 2021.							
U2	12/31/2021	ACCOUNTS PAYABLE TRADE	01-2900-1000	BB2		1,098.44			
U2	12/31/2021	FIRE CALL WAGES	01-4200-0100	BB2			1,098.44		
		To adjust payroll accrual to actual							
U3	12/31/2021	BANK - OPERATING	01-1000-1030	A1		2,124.89			
U3	12/31/2021	ACCOUNTS PAYABLE TRADE	01-2900-1000	A1			2,124.89		
		To reverse stale dated cheques.							
U4	12/31/2021	BANK - OPERATING	01-1000-1030	A1		3,640.39			
U4	12/31/2021	ACCOUNTS PAYABLE TRADE	01-2900-1000	A1			3,640.39		
		To reclass payment recorded in December 2021, paid via EFT in January 2022 from outstanding cheque to AP.							
U5	12/31/2021	OMERS CONTRIBUTION PAYABLE	01-2900-6250	BB		1,158.56			
U5	12/31/2021	OMERS PENSION (EMPLOYER PORTION)	01-4200-0300	BB			1,158.56		
		To adjust OMERS payable to actual.							
						12,897.85	12,897.85		
		Net Income (Loss)	134,061.28						

Shelburne & District Fire Department

Year End: December 31, 2021

Trial Balance

Prepared by ANW 3/3/2022	Reviewed by	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount	Chg %Chg
01-1000-1030 BANK - OPERATING	452,379.81	0.00	0.00	452,379.81	330,523.62	121,856.19	37
01-1000-1040 BANK - CAPITAL	466,837.78	0.00	0.00	466,837.78	335,620.16	131,217.62	39
A Cash	919,217.59	0.00	0.00	919,217.59	666,143.78	253,073.81	38
01-1000-2000 DUE FROM FEDERAL GOV'T (HST)	12,049.91	0.00	0.00	12,049.91	13,591.70	(1,541.79)	(11)
01-1000-2500 DUE FROM S.D.F. ASSOCIATION	60.06	0.00	0.00	60.06	60.06	0.00	0
01-1000-3000 ACCOUNTS RECEIVABLE	406,354.39	(357,132.85)	0.00	49,221.54	90,973.15	(41,751.61)	(46)
01-1000-4000 PREPAID EXPENSE	62.50	0.00	0.00	62.50	62.50	0.00	0
C Accounts receivable	418,526.86	(357,132.85)	0.00	61,394.01	104,687.41	(43,293.40)	(41)
01-5000-1000 TCA - VEHICLES	2,076,831.95	13,459.73	0.00	2,090,291.68	2,076,831.95	13,459.73	1
U.1 Vehicles	2,076,831.95	13,459.73	0.00	2,090,291.68	2,076,831.95	13,459.73	1
01-5000-1500 TCA - COMMUNICATION EQUIPMENT	108,838.07	7,786.15	0.00	116,624.22	108,838.07	7,786.15	7
U.3 Communication equipment	108,838.07	7,786.15	0.00	116,624.22	108,838.07	7,786.15	7
01-5000-2000 TCA - EQUIPMENT - FIRE HALL	41,521.08	0.00	0.00	41,521.08	41,521.08	0.00	0
U.4 Equipment - firehall	41,521.08	0.00	0.00	41,521.08	41,521.08	0.00	0
01-5000-2500 TCA - EQUIPMENT - FIREFIGHTER GEAR	303,606.50	16,936.66	0.00	320,543.16	303,606.50	16,936.66	6
U.5 Equipment - firefighter gear	303,606.50	16,936.66	0.00	320,543.16	303,606.50	16,936.66	6
01-5000-3000 TCA - EQUIPMENT - TRUCKS	179,335.98	11,768.19	0.00	191,104.17	179,335.98	11,768.19	7
U.6 Equipment - trucks	179,335.98	11,768.19	0.00	191,104.17	179,335.98	11,768.19	7
01-5000-3500 TCA - LEASEHOLD IMPROVEMENTS	0.00	24,375.33	0.00	24,375.33	0.00	24,375.33	0
U.8 Leasehold improvements	0.00	24,375.33	0.00	24,375.33	0.00	24,375.33	0
01-6000-1000 TCA - ACCUM - VEHICLES	(1,258,312.15)	(109,067.69)	0.00	(1,367,379.84)	(1,258,312.15)	(109,067.69)	9
U.11 Accumulated amortization - vehicles	(1,258,312.15)	(109,067.69)	0.00	(1,367,379.84)	(1,258,312.15)	(109,067.69)	9
01-6000-1500 TCA - ACCUM - COMMUNICATION EQUIP	(81,933.40)	(6,100.32)	0.00	(88,033.72)	(81,933.40)	(6,100.32)	7
U.31	(81,933.40)	(6,100.32)	0.00	(88,033.72)	(81,933.40)	(6,100.32)	7
01-6000-2000 TCA - ACCUM - Equipment - FIRE HALL	(17,360.57)	(2,239.77)	0.00	(19,600.34)	(17,360.57)	(2,239.77)	13
U.41	(17,360.57)	(2,239.77)	0.00	(19,600.34)	(17,360.57)	(2,239.77)	13
01-6000-2500 TCA - ACCUM - EQUIPMENT - FIREFIGHT	(126,428.60)	(26,366.63)	0.00	(152,795.23)	(126,428.60)	(26,366.63)	21
U.51	(126,428.60)	(26,366.63)	0.00	(152,795.23)	(126,428.60)	(26,366.63)	21
01-6000-3000 TCA - ACCUM - TRUCKS	(124,655.01)	(10,852.98)	0.00	(135,507.99)	(124,655.01)	(10,852.98)	9
U.61	(124,655.01)	(10,852.98)	0.00	(135,507.99)	(124,655.01)	(10,852.98)	9
01-6000-3500 TCA - ACCUM - LEASEHOLD IMPROVEMENTS	0.00	(2,437.53)	0.00	(2,437.53)	0.00	(2,437.53)	0
U.81	0.00	(2,437.53)	0.00	(2,437.53)	0.00	(2,437.53)	0
01-2900-1000 ACCOUNTS PAYABLE TRADE	(10,260.10)	2,871.06	0.00	(7,389.04)	(14,117.11)	6,728.07	(48)
01-2900-6225 VFIS Optional 24 HR Coverage	(249.70)	0.00	0.00	(249.70)	0.00	(249.70)	0
01-2900-6250 OMERS CONTRIBUTION PAYABLE	(1,158.56)	0.00	0.00	(1,158.56)	(1,158.56)	0.00	0
BB Accounts payable	(11,668.36)	2,871.06	0.00	(8,797.30)	(15,275.67)	6,478.37	(42)
01-1000-1600 DUE FROM REVENUE FUND	552,865.08	(192,709.08)	0.00	360,156.00	349,458.95	10,697.05	3
01-2900-0000 SURPLUS (DEFICIT)	(1,668,233.96)	393,288.19	0.00	(1,274,945.77)	(1,320,711.47)	45,765.70	(3)
01-2900-2000 DUE TO RESERVE FUND	(552,865.08)	192,709.08	0.00	(360,156.00)	(349,458.95)	(10,697.05)	3
01-2900-3500 OPERATING RESERVE	(46,000.00)	(26,500.00)	0.00	(72,500.00)	(46,000.00)	(26,500.00)	58
01-2900-5000 TRANSFER TO RESERVE FUND	20,000.00	26,500.00	0.00	46,500.00	20,000.00	26,500.00	133
01-2900-5500 EQUITY - CAPITAL BANK ACCOUNT	(757,910.44)	16,256.84	0.00	(741,653.60)	(556,053.60)	(185,600.00)	33
01-3000-0700 TRANSFERS FROM OWN FUNDS	18,693.97	(18,693.97)	0.00	0.00	0.00	0.00	0
01-4200-1900 TRANSFER OF FUNDS	49,491.10	(49,491.10)	0.00	0.00	0.00	0.00	0
01-4200-1910 TRANSFER TO CAPITAL	206,076.31	(21,076.31)	0.00	185,000.00	185,000.00	0.00	0
01-4200-2000 INTEREST ON TEMPORARY LOANS	0.00	600.00	0.00	600.00	600.00	0.00	0
TT Retained earnings	(2,177,883.02)	320,883.65	0.00	(1,856,999.37)	(1,717,165.07)	(139,834.30)	8

Shelburne & District Fire Department

Year End: December 31, 2021

Trial Balance

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Prepared by ANW 3/3/2022	Reviewed by	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount Chg	%Chg
01-3000-0200 TOWNSHIP OF AMARANTH	(98,105.20)	0.00	0.00	(98,105.20)	(97,515.51)	(589.69)	1
100. 2 Township of Amaranth	(98,105.20)	0.00	0.00	(98,105.20)	(97,515.51)	(589.69)	1
01-3000-0300 TOWNSHIP OF MELANCTHON	(112,990.13)	0.00	0.00	(112,990.13)	(108,890.62)	(4,099.51)	4
100. 3 Township of Melancthon	(112,990.13)	0.00	0.00	(112,990.13)	(108,890.62)	(4,099.51)	4
01-3000-0100 TOWN OF MONO	(73,296.99)	0.00	0.00	(73,296.99)	(73,046.46)	(250.53)	0
100. 4 Town of Mono	(73,296.99)	0.00	0.00	(73,296.99)	(73,046.46)	(250.53)	0
01-3000-0400 TOWNSHIP OF MULMUR	(56,231.95)	0.00	0.00	(56,231.95)	(65,877.91)	9,645.96	(15)
100. 5 Township of Mulmur	(56,231.95)	0.00	0.00	(56,231.95)	(65,877.91)	9,645.96	(15)
01-3000-0450 TOWN OF SHELBURNE	(411,139.73)	0.00	0.00	(411,139.73)	(394,874.49)	(16,265.24)	4
100. 6 Town of Shelburne	(411,139.73)	0.00	0.00	(411,139.73)	(394,874.49)	(16,265.24)	4
01-3000-0600 MISCELLANEOUS REVENUE/DONATION	(29,381.65)	(5,320.00)	7,500.00	(27,201.65)	(2,530.00)	(24,671.65)	975
01-3000-1100 BELL TOWER LEASE REVENUE	0.00	0.00	(8,500.00)	(8,500.00)	(8,500.00)	0.00	0
01-3000-1200 BELL TOWER HYDRO REPAYMENTS	(6,612.64)	0.00	1,000.00	(5,612.64)	(3,965.55)	(1,647.09)	42
01-3000-2000 PROVINCIAL GRANT	(6,600.00)	0.00	0.00	(6,600.00)	0.00	(6,600.00)	0
100. 7 Inspection and miscellaneous	(42,594.29)	(5,320.00)	0.00	(47,914.29)	(14,995.55)	(32,918.74)	220
01-3000-0800 M.T.O./COUNTY FIRE CALLS	(10,322.80)	(8,748.18)	0.00	(19,070.98)	(28,169.70)	9,098.72	(32)
01-3000-0900 INSURANCE/FALSE ALARM FIRE CALLS	(21,692.50)	(18,920.00)	0.00	(40,612.50)	(6,005.00)	(34,607.50)	576
100. 8 Firefighting fees	(32,015.30)	(27,668.18)	0.00	(59,683.48)	(34,174.70)	(25,508.78)	75
01-3000-0500 INTEREST INCOME / 83-03312	(172.09)	0.00	0.00	(172.09)	(1,292.21)	1,120.12	(87)
01-3000-0550 INTEREST INCOME / 83-03215	(216.03)	0.00	0.00	(216.03)	(1,048.65)	832.62	(79)
100. 9 Interest income	(388.12)	0.00	0.00	(388.12)	(2,340.86)	1,952.74	(83)
01-4200-1700 BANK SERVICE CHARGES	803.00	0.00	0.00	803.00	714.34	88.66	12
400. 1 Bank charges and interest	803.00	0.00	0.00	803.00	714.34	88.66	12
01-4100-1800 COMMUNICATION EQUIPMENT	0.00	0.00	0.00	0.00	1,310.67	(1,310.67)	(100)
01-4100-1900 Dispatch Service	35,196.32	0.00	0.00	35,196.32	26,247.55	8,948.77	34
400. 2 Communication equipment	35,196.32	0.00	0.00	35,196.32	27,558.22	7,638.10	28
01-4100-0900 CONVENTIONS & CONFERENCES	554.58	0.00	0.00	554.58	0.00	554.58	0
400. 3 Conventions and conferences	554.58	0.00	0.00	554.58	0.00	554.58	0
01-4200-0100 FIRE CALL WAGES	88,583.94	0.00	0.00	88,583.94	90,488.38	(1,904.44)	(2)
01-4200-0102 FT STAFF WAGES	118,227.39	0.00	0.00	118,227.39	99,071.27	19,156.12	19
01-4200-0103 SALARIES & STANDBY & MEETINGS	40,961.11	0.00	0.00	40,961.11	42,690.30	(1,729.19)	(4)
01-4200-0105 THURS. NIGHT PRACTICE WAGES	36,550.00	0.00	0.00	36,550.00	23,180.00	13,370.00	58
01-4200-0110 EMPLOYERS PORTION E.I.	2,065.23	0.00	0.00	2,065.23	2,731.33	(666.10)	(24)
01-4200-0120 EMPLOYERS PORTION C.P.P.	9,377.87	0.00	0.00	9,377.87	9,381.59	(3.72)	0
01-4200-0150 MILEAGE & MEALS	402.99	0.00	0.00	402.99	54.50	348.49	639
01-4200-0200 BENEFITS (MANULIFE)	13,569.99	(235.69)	0.00	13,334.30	30,655.48	(17,321.18)	(57)
01-4200-0210 WSIB	11,825.77	0.00	0.00	11,825.77	0.00	11,825.77	0
01-4200-0220 EMPLOYER HEALTH TAX	3,159.93	0.00	0.00	3,159.93	0.00	3,159.93	0
01-4200-0300 OMERS PENSION (EMPLOYER PORTION)	14,350.74	(2,250.48)	0.00	12,100.26	4,810.24	7,290.02	152
01-4200-0400 EMPLOYEE ASSISTANCE PROGRAM (EA)	708.25	0.00	0.00	708.25	708.25	0.00	0
400. 4 Firefighter salaries and benefits	339,783.21	(2,486.17)	0.00	337,297.04	303,771.34	33,525.70	11
01-4100-1300 FIRE PREVENTION	6,171.94	0.00	0.00	6,171.94	4,543.07	1,628.87	36
400. 5 Fire prevention	6,171.94	0.00	0.00	6,171.94	4,543.07	1,628.87	36
01-4100-0100 WAGES - TREASURER	800.00	0.00	0.00	800.00	1,000.00	(200.00)	(20)
400. 6 Honorariums	800.00	0.00	0.00	800.00	1,000.00	(200.00)	(20)
01-4200-1100 INSURANCE	41,767.07	0.00	0.00	41,767.07	30,104.16	11,662.91	39
400. 7 Insurance	41,767.07	0.00	0.00	41,767.07	30,104.16	11,662.91	39

Shelburne & District Fire Department

Year End: December 31, 2021

Trial Balance

19-2

Prepared by ANW 3/3/2022	Reviewed by	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount Chg	%Chg
01-4100-0400 LEGAL AND AUDIT	3,459.84	0.00	0.00	3,459.84	9,646.23	(6,186.39)	(64)
400.8 Legal and accounting fees	3,459.84	0.00	0.00	3,459.84	9,646.23	(6,186.39)	(64)
01-4100-0800 SUBSCRIPTIONS & MEMBERSHIPS	684.90	0.00	0.00	684.90	952.63	(267.73)	(28)
01-4100-1000 LICENCE RENEWAL	856.21	0.00	0.00	856.21	841.12	15.09	2
400.9 Licence and membership fees	1,541.11	0.00	0.00	1,541.11	1,793.75	(252.64)	(14)
01-4100-0550 Office Supplies	3,273.53	0.00	0.00	3,273.53	3,423.08	(149.55)	(4)
01-4100-0600 MATERIALS & SUPPLIES	2,367.87	0.00	0.00	2,367.87	1,531.00	836.87	55
01-4100-0700 SERVICE & RENT	4,974.49	0.00	0.00	4,974.49	2,829.28	2,145.21	76
01-4100-1100 MTO/ARIS FEES	690.00	0.00	0.00	690.00	200.00	490.00	245
01-4200-0500 PROTECTIVE CLOTHING/UNIFORMS	4,111.34	(4,739.97)	0.00	(628.63)	1,786.75	(2,415.38)	(135)
01-4200-0800 SCBA MAINTENANCE	2,250.46	0.00	0.00	2,250.46	1,106.25	1,144.21	103
01-4200-1200 MISC./XMAS DINNER/PLAQUE	1,745.31	0.00	0.00	1,745.31	2,537.11	(791.80)	(31)
01-4200-1600 VACCINATION & MEDICALS	915.00	0.00	0.00	915.00	200.00	715.00	358
01-4200-1650 COMPUTER & IT SUPPORT	390.00	0.00	0.00	390.00	1,208.84	(818.84)	(68)
01-4200-1750 CERIDIAN PAYROLL	2,303.82	0.00	0.00	2,303.82	2,127.50	176.32	8
01-4200-1980 BUILDING MAINTENANCE	7,906.69	502.54	0.00	8,409.23	4,646.82	3,762.41	81
01-4200-1990 BUILDING EXPANSION - ENGINEER	0.00	0.00	0.00	0.00	1,864.74	(1,864.74)	(100)
01-4200-2100 FIRE HYDRANTS	7,500.00	0.00	0.00	7,500.00	7,500.00	0.00	0
400.10 Materials, supplies, services	38,428.51	(4,237.43)	0.00	34,191.08	30,961.37	3,229.71	10
01-4100-0300 SECRETARIAL SERVICES	36,265.77	0.00	0.00	36,265.77	16,565.77	19,700.00	119
400.11 Secretarial services	36,265.77	0.00	0.00	36,265.77	16,565.77	19,700.00	119
01-4200-1400 BELL CANADA - DISPATCH LINE	912.74	0.00	0.00	912.74	917.06	(4.32)	0
01-4200-1500 BELL CANADA 925-5111	1,348.71	0.00	0.00	1,348.71	1,387.16	(38.45)	(3)
01-4200-1550 BELL MOBILITY (MOBILE)	1,352.37	0.00	0.00	1,352.37	1,306.56	45.81	4
400.12 Telephone	3,613.82	0.00	0.00	3,613.82	3,610.78	3.04	0
01-4100-1200 HEALTH & SAFETY EXPENSES	2,887.38	0.00	0.00	2,887.38	2,794.38	93.00	3
01-4100-1500 TRAINING COURSES/TRAINING EXPENS	7,977.47	0.00	0.00	7,977.47	7,069.65	907.82	13
400.13 Training	10,864.85	0.00	0.00	10,864.85	9,864.03	1,000.82	10
01-4200-1300 UTILITIES HEAT/HYDRO/WATER	18,487.86	0.00	0.00	18,487.86	20,404.49	(1,916.63)	(9)
400.14 Utilities	18,487.86	0.00	0.00	18,487.86	20,404.49	(1,916.63)	(9)
01-4200-1005 TRUCK OPS & MAINT - PUMP 24	2,958.09	0.00	0.00	2,958.09	8,696.79	(5,738.70)	(66)
01-4200-1010 TRUCK OPS & MAINT - CAR 21	1,068.89	0.00	0.00	1,068.89	1,473.20	(404.31)	(27)
01-4200-1020 TRUCK OPS & MAINT - TANKER 25	5,983.90	0.00	0.00	5,983.90	2,053.24	3,930.66	191
01-4200-1030 TRUCK OPS & MAINT - RESCUE 26	4,099.78	0.00	0.00	4,099.78	3,543.09	556.69	16
01-4200-1040 TRUCK OPS & MAINT - PUMP 27	2,331.33	0.00	0.00	2,331.33	2,831.58	(500.25)	(18)
01-4200-1050 TRUCK OPS & MAINT - LADDER 28	2,855.15	0.00	0.00	2,855.15	2,643.62	211.53	8
01-4200-1060 FUEL EXPENSE	8,591.85	0.00	877.59	9,469.44	5,192.44	4,277.00	82
400.15 Vehicle maintenance	27,888.99	0.00	877.59	28,766.58	26,433.96	2,332.62	9
01-4200-1950 PURCHASE OF TRUCK	0.00	877.59	(877.59)	0.00	0.00	0.00	0
400.16 Vehicle purchases	0.00	877.59	(877.59)	0.00	0.00	0.00	0
01-4200-1800 NEW EQUIPMENT ACQUISITION	1,215.60	(96.61)	0.00	1,118.99	8,585.50	(7,466.51)	(87)
01-4200-1810 EQUIPMENT MAINTENANCE	3,577.39	(196.25)	0.00	3,381.14	779.46	2,601.68	334
01-4200-1840 Purchases from Grants	6,600.00	(1,699.39)	0.00	4,900.61	0.00	4,900.61	0
01-4200-1860 FF Association Expenses	104.93	(121.48)	0.00	(16.55)	(0.26)	(16.29)	265
400.17 Equipment maintenance	11,497.92	(2,113.73)	0.00	9,384.19	9,364.70	19.49	0
01-4200-2500 BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	5,170.00	(5,170.00)	(100)
400.18 Bad debts	0.00	0.00	0.00	0.00	5,170.00	(5,170.00)	(100)
9000 Amortization	0.00	157,064.92	0.00	157,064.92	150,375.59	6,689.33	4
400.75 Amortization	0.00	157,064.92	0.00	157,064.92	150,375.59	6,689.33	4

Shelburne & District Fire Department
 Year End: December 31, 2021
 Trial Balance

19-3

Prepared by ANW 3/3/2022	Reviewed by	Manager Review MPS 3/9/2022
Partner Review MDPS 3/22/2022	Admin Review	

Account	Prelim	Adj's	Reclass	Rep	Rep 12/20	Amount Chg	%Chg
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	249,636.92			133,519.92	139,834.30	(6,314.38)	(5)



Shelburne and District Fire Department

Fire Chief :Ralph Snyder

114 O'Flynn Street Shelburne ON

Shelburne ON L9V 2W9

PH : 519-925-5111

Date

Mar 31 22

Totals by Geographic Location From Mar 1 22 to Mar 31 22

Response Type	# of Incidents	Staff Hours
Unclassified		
2208 - TWP of Amaranth		
01 Fire	1	11 h 20 m
31 Alarm System Equipment - Malfunction	1	3 h 45 m
Total For 2208 - TWP of Amaranth:		2 15 h 5 m
2212 - Town of Mono		
62 Vehicle Collision	1	2 h 32 m
Total For 2212 - Town of Mono:		1 2 h 32 m
2216 - TWP of Mulmur		
01 Fire	1	36 h 25 m
22 Pot on Stove (no fire)	1	9 h 0 m
32 Alarm System Equipment - Accidental activation (exc. code 35)	1	7 h 18 m
62 Vehicle Collision	1	5 h 54 m
Total For 2216 - TWP of Mulmur:		4 58 h 37 m
2219 - TWP of Melancthon		
41 Gas Leak - Natural Gas	1	14 h 20 m
61 Vehicle Extrication	1	2 h 56 m
62 Vehicle Collision	1	9 h 0 m
Total For 2219 - TWP of Melancthon:		3 26 h 16 m
2221 - Shelburne and District Fire Department		
01 Fire	1	17 h 56 m
24 Other Cooking/toasting/smoke/steam (no fire)	1	0 h 0 m
31 Alarm System Equipment - Malfunction	1	2 h 20 m
32 Alarm System Equipment - Accidental activation (exc. code 35)	1	0 h 7 m
35 Human - Accidental (alarm accidentally activated by person)	1	1 h 40 m
604 Low angle rescue (non fire)	1	5 h 20 m
85 Vital signs absent, DOA	1	2 h 30 m
96 Call cancelled on route	1	4 h 40 m
99 Other Response	1	0 h 29 m
Total For 2221 - Shelburne and District Fire Department:		9 35 h 2 m

Totals by Geographic Location Continued
From Mar 1 22 to Mar 31 22

Response Type	# of Incidents	Staff Hours
Total For Unclassified:	19	137 h 32 m
Town		
2221 - Shelburne and District Fire Department		
31 Alarm System Equipment - Malfunction	1	2 h 40 m
32 Alarm System Equipment - Accidental activation (exc. code 35)	1	1 h 3 m
Total For 2221 - Shelburne and District Fire Department:	2	3 h 43 m
Total For Town:	2	3 h 43 m
Total Number of Responses	21	141 h 15 m

SHELBURNE & DISTRICT FIRE DEPARTMENT

OFFICE OF THE FIRE CHIEF:

Fire Chief Ralph Snyder
114 O'Flynn Street
Shelburne, Ontario. L9V 2W9
Telephone: 519-925-5111
Cell: 519-938-1609
Fax #: 519-925-1815
rsnyder@sdfd.ca



"SERVING THE MUNICIPALITIES OF AMARANTH, MELANCTHON, MONO, MULMUR AND SHELBURNE"

Department Activities for March 2022

- Inspections – 10 inspections completed, 1 in progress
- Training – 7 training sessions with 13 lesson plans including 2 rope rescue sessions and 1 Red Cross 1st Aid/CPR/AED certification session
 - Red Cross training included online component
- Administrative office painted and new desks installed
- Annual ESA inspection completed – in compliance
- Provided an "After the Fire" public education blitz in Horning's Mills

Chief's Activities for March 2022

- Booked annual pump & ladder testing (June 1-2)
- Purchased used radios from Town of Shelburne (SPD)
- Participated in Shelburne Public Library "Community Reader" program
- Review of 2 site plans from Town of Shelburne planning department
- Enrolled 4 FF's for NFPA certification testing
- Dufferin County Fire Chiefs meeting
- Request quote for Captain's office door replacement
- Review Town of Mono proposed fireworks bylaw
- OFM Consultation re: Proposed Firefighter Certification Regulation



Shelburne & District Fire Department

Prepared for Board Meeting:

05-04-22

ACCOUNTS PAYABLE

2022

March

4100	100-300	Secretarial/Treasurer Services	3,353.62
	550	Office Supplies	136.52
	600	Materials & Supplies	653.82
	700	Service & Rent	217.71
	900	Conventions & Conferences	763.20
	1000	Licence Renewal	885.28
	1200	Health & Safety Expenses	371.93
	1300	Fire Prevention	131.27
	1500	Training Courses/Training Expenses	1,197.64
	1800	Communication Equipment	508.80
4200	100	Fire Call Wages	15,848.02
	102	FT Staff Wages/Stautory Ded/Pension	12,975.23
	200	Benefits/WSIB/EHT	8,787.77
	150	Mileage & Meals	158.12
	1000	Truck Operations & Maintenance	1,701.60
	1060	Fuel	716.62
	1300	Utilities (Heat/Hydro/Water)	3,518.41
	1400	Telephone	320.56
	1750	Ceridian Payroll	259.96
	1800	New Equipment Acquisition	381.60
	1980	Building Maintenance	489.11
		GRAND TOTAL	\$ 53,376.79

Accounts Payable

April 5, 2022 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 02/25/2022 to 03/30/2022 Paid Invoices Cheque Date 02/25/2022 to 03/30/2022

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
090769	AIG INSURANCE COMPANY	OI2022-A	VFIS INSURANCE	005731	03/30/2022	03/30/2022	7,203.60
			01-4200-0200 VFIS INSURANCE				7,203.60
090769	AIG INSURANCE COMPANY	OI2022-B	CREDIT-VFIS INSURANCE	005731	03/30/2022	03/30/2022	-625.00
			01-4200-0200 CREDIT-VFIS INSURANCE				-625.00
090690	ANTHONY QUESNELLE	2022-01	REHAB SUPPLIES	005723	03/10/2022	03/10/2022	33.24
			01-4100-1200 REHAB SUPPLIES				33.24
090783	BELL 5199253431	5199253431-03-2022	Dispatch Line	000426	03/30/2022	03/30/2022	86.57
			01-4200-1400 Dispatch Line				86.57
002300	BELL 5199255111	5199255111-03-2022	Telephone	000427	03/30/2022	03/30/2022	142.58
			01-4200-1500 Telephone				142.58
090599	BELL CANADA (INTERNET)	504622880-02-2022	INTERNET ACCESS	000428	03/30/2022	03/30/2022	107.29
			01-4100-0700 INTERNET ACCESS				107.29
090502	BELL MOBILITY	500168303-03-2022	MOBILE PHONE BILL	000429	03/30/2022	03/30/2022	126.56
			01-4200-1550 MOBILE PHONE BILL				126.56
090723	CERIDIAN	2022-VFF-03A	SERVICE CHARGE	000415	03/10/2022	03/10/2022	91.81
			01-4200-1750 SERVICE CHARGE				91.81
090723	CERIDIAN	2022-VFF-03B	SERVICE CHARGE	000415	03/10/2022	03/10/2022	33.34
			01-4200-1750 SERVICE CHARGE				33.34
090723	CERIDIAN	2022-SAL-06	SERVICE CHARGE	000430	03/30/2022	03/30/2022	34.69
			01-4200-1750 SERVICE CHARGE				34.69
090723	CERIDIAN	2022-VFF-04	SERVICE CHARGE	000430	03/30/2022	03/30/2022	94.15
			01-4200-1750 SERVICE CHARGE				94.15
090723	CERIDIAN	2022-SAL-05	SERVICE CHARGE	000430	03/30/2022	03/30/2022	34.69
			01-4200-1750 SERVICE CHARGE				34.69
Vendor Total							288.68
090850	CW AND COMPANY	6917	MASKS	005724	03/10/2022	03/10/2022	378.55
			01-4100-1200 MASKS				378.55
090836	DEPENDABLE EMERGENCY V	FS10784	WATER LEVEL GAUGES	005732	03/30/2022	03/30/2022	491.55
			01-4200-1005 WATER LEVEL GAUGES				491.55
090851	DUNWOOD SIGNS AND TEXTII	6683	32 X APC PANEL SIGNS	005733	03/30/2022	03/30/2022	180.80
			01-4100-0600 32 X APC PANEL SIGNS				180.80
003740	ENBRIDGE CONSUMERS GAS	122174110005-02-2022	GAS BILL	000416	03/10/2022	03/10/2022	1,413.91
			01-4200-1300 GAS BILL				1,413.91
090585	EXCEL BUSINESS SYSTEMS	441421	METER READING FOR FEBRUARY	005725	03/10/2022	03/10/2022	124.06

Accounts Payable

April 5, 2022 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 02/25/2022 to 03/30/2022 Paid Invoices Cheque Date 02/25/2022 to 03/30/2022

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
			01-4100-0550		METER READING FOR FEBRUARY		124.06
090743	EXCEL LEASING	263490	COPIER LEASE PAYMENT	000417	03/10/2022	03/10/2022	111.87
			01-4100-0700		COPIER LEASE PAYMENT		111.87
006500	FIRE MARSHAL'S PUBLIC FIRE IN159728		FIRE PREVENTION SUPPLIES	005734	03/30/2022	03/30/2022	145.77
			01-4100-1300		FIRE PREVENTION SUPPLIES		145.77
090766	GORD DAVENPORT AUTO INC 14417-268612		CAR WASH WAX/PAPER TOWEL	000418	03/10/2022	03/10/2022	92.94
			01-4100-0600		CAR WASH WAX		30.25
			01-4100-0600		PAPER TOWEL		62.69
090766	GORD DAVENPORT AUTO INC 14417-269058		LIFT SUPPORT	000418	03/17/2022	03/17/2022	-56.88
			01-4200-1050		LIFT SUPPORT		-56.88
090766	GORD DAVENPORT AUTO INC 14417-268921		LIFT SUPPORT	000418	03/17/2022	03/17/2022	56.88
			01-4200-1050		LIFT SUPPORT		56.88
090766	GORD DAVENPORT AUTO INC 14417-269057		UNIV LIFT SUPPORT	000418	03/17/2022	03/17/2022	52.88
			01-4200-1050		UNIV LIFT SUPPORT		52.88
090766	GORD DAVENPORT AUTO INC 14417-269471		FEMALE Q/C X 2	000431	03/30/2022	03/30/2022	4.88
			01-4100-0600		FEMALE Q/C X 2		4.88
Vendor Total							150.70
008970	HYDRO ONE NETWORKS INC 200064490621-03-2022		HYDRO BILL	000419	03/10/2022	03/10/2022	1,866.30
			01-4200-1300		HYDRO BILL		1,866.30
009300	IDEAL SUPPLY COMPANY LIM 3666278		AIR 1 DEF	000420	03/10/2022	03/10/2022	33.88
			01-4100-0600		AIR 1 DEF		33.88
009300	IDEAL SUPPLY COMPANY LIM 3722508		CRIMPING TOOL/PVC GROMMETS	000432	03/30/2022	03/30/2022	27.23
			01-4100-0600		CRIMPING TOOL/PVC GROMMETS		27.23
Vendor Total							61.11
090678	LARRY BYE MOBILE REPAIR 26211		SERVICE CALL	005726	03/10/2022	03/10/2022	1,288.63
			01-4200-1030		SERVICE CALL		1,288.63
090824	LUST FOR DUST 2022-02		MONTHLY CLEANING INVOICE	005727	03/10/2022	03/10/2022	406.80
			01-4200-1980		MONTHLY CLEANING INVOICE		406.80
090753	OMERS 2022-SAL-05		OMERS PREMIUMS	000433	03/30/2022	03/30/2022	1,241.90
			01-2900-6250		OMERS PREMIUMS		1,241.90
090753	OMERS 2022-SAL-06		OMERS PREMIUMS	000433	03/30/2022	03/30/2022	1,239.24
			01-2900-6250		OMERS PREMIUMS		1,239.24
Vendor Total							2,481.14
090546	OS FLEMING 2022-01		MILEAGE-EMR COURSE	005735	03/30/2022	03/30/2022	158.12
			01-4200-0150		MILEAGE-EMR COURSE		158.12

Accounts Payable

April 5, 2022 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 02/25/2022 to 03/30/2022 Paid Invoices Cheque Date 02/25/2022 to 03/30/2022

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
018200	RECEIVER GENERAL FOR CAI	20220027029	ANNUAL RADIO LICENSE RENEWAL	005728	03/10/2022	03/10/2022	885.28
			01-4100-1000 ANNUAL RADIO LICENSE RENEWAL				885.28
006350	SHELBURNE HOME HARDWARE	350857/1	PAINT & SUPPLIES	000421	03/10/2022	03/10/2022	136.33
			01-4200-1980 PAINT & SUPPLIES				136.33
006350	SHELBURNE HOME HARDWARE	350546/1	SHOVEL	000421	03/10/2022	03/10/2022	56.49
			01-4200-1040 SHOVEL				56.49
090833	SIMCOE CPR & SAFETY TRAIN	11009	EMR RECERTIFICATION COURSE	005736	03/30/2022	03/30/2022	450.00
			01-4100-1500 EMR RECERTIFICATION COURSE				450.00
090840	STILLWATER CONSULTING	LII3970	FLMS MONTHLY STMT	005729	03/10/2022	03/10/2022	415.11
			01-4100-1500 FLMS MONTHLY STMT				415.11
090840	STILLWATER CONSULTING	LII4121	FLMS MONTHLY STMT	005729	03/10/2022	03/10/2022	415.11
			01-4100-1500 FLMS MONTHLY STMT				415.11
Vendor Total							830.22
090573	SUNCOR ENERGY PRODUCTS	22 03 02	FUEL FOR TRUCKS	000422	03/10/2022	03/10/2022	716.13
			01-4200-1060 FUEL FOR TRUCKS				716.13
090538	TD CANADA TRUST	2022-03	MONTHLY STATEMENT	000423	03/17/2022	03/17/2022	897.64
			01-4100-0700 ZOOM				22.60
			01-4100-0550 OFFICE SUPPLIES				27.54
			01-4100-0900 OAFCA ANNUAL CONFERENCE				847.50
020650	TOWN OF SHELBURNE	494536	WATER & SEWER BILLING	000424	03/10/2022	03/10/2022	562.95
			01-4200-1300 WATER & SEWER BILLING				562.95
020650	TOWN OF SHELBURNE	494687	WATER & SEWER BILLING	000424	03/10/2022	03/10/2022	34.40
			01-4200-1300 WATER & SEWER BILLING				34.40
020650	TOWN OF SHELBURNE	494718	RADIO EQUIPMENT	005730	03/10/2022	03/10/2022	565.00
			01-4100-1800 RADIO EQUIPMENT				565.00
020650	TOWN OF SHELBURNE	0494755	AD&D ANNUAL PREMIUM	005737	03/30/2022	03/30/2022	126.49
			01-4200-0200 AD&D ANNUAL PREMIUM				126.49
020650	TOWN OF SHELBURNE	0494757	MARCH 2022 HEALTH BENEFITS ADJ	005737	03/30/2022	03/30/2022	1.42
			01-4200-0200 MARCH 2022 HEALTH BENEFITS ADJ				1.42
020650	TOWN OF SHELBURNE	0494751	MARCH 2022 HEALTH BENEFITS	005737	03/30/2022	03/30/2022	896.31
			01-4200-0200 MARCH 2022 HEALTH BENEFITS				896.31
020650	TOWN OF SHELBURNE	0494748	FEBRUARY 2022 HEALTH BENEFITS	005737	03/30/2022	03/30/2022	891.56
			01-4200-0200 FEBRUARY 2022 HEALTH BENEFITS				891.56
020650	TOWN OF SHELBURNE	0494740	JANUARY 2022 HEALTH BENEFITS	005737	03/30/2022	03/30/2022	829.44
			01-4200-0200 JANUARY 2022 HEALTH BENEFITS				829.44
Vendor Total							3,907.57

Accounts Payable

April 5, 2022 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 02/25/2022 to 03/30/2022 Paid Invoices Cheque Date 02/25/2022 to 03/30/2022

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
090544	WAYNE BIRD FUELS	692124	FUEL FOR TRUCKS	000425	03/10/2022	03/10/2022	79.63
			01-4200-1060 FUEL FOR TRUCKS				79.63
090805	ZOLL MEDICAL CANADA INC	169957	ZOLL AED CARRY CASE	005738	03/30/2022	03/30/2022	423.75
			01-4200-1800 ZOLL AED CARRY CASE				423.75
090805	ZOLL MEDICAL CANADA INC	170660	PEDI/STAT PADZ	005738	03/30/2022	03/30/2022	386.29
			01-4100-0600 PEDI/STAT PADZ				386.29
Unpaid Invoices							0.00
Paid Invoices							25,392.16
Invoices Total							25,392.16
Selected G/L Account Total							25,392.16