



SHELBURNE & DISTRICT FIRE BOARD

AGENDA

April 11, 2023

7:00 pm at the Fire Hall or Electronic Meeting - Zoom ID 893 0350 7919

1. Opening of Meeting
2. Additions or Deletions to Agenda
3. Approval of Agenda
4. Approval of Minutes - February 7, 2023
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 Procurement Committee
9. **New Business:**
 - 9.1 Draft Financial Statements, RLB
 - 9.2 Firefighter Wage Schedule
 - 9.3 Closed Session
10. **Chief's Report:**
 - 10.1 Monthly Reports – (January - March 2023)
 - 10.2 Update from Fire Chief
11. **Future Business:**
 - 11.1 Nothing at this time.
12. Accounts & Payroll – (February-March 2023)
13. Confirming Motion; Adjournment & Next Meeting Date



SHELBURNE & DISTRICT FIRE BOARD

February 7, 2023

The Shelburne & District Fire Department **Board of Management** meeting was held in person at 114 O'Flynn Street and electronically (Zoom ID 852 8210 0477) on the above mentioned date at 7:00 P.M.

Present

As per attendance record.

1. **Opening of Meeting**

1.1 Vice-Chair, Gail Little, called meeting to order at 7:01 pm.

2. **Additions or Deletions**

The following item(s) be added to the agenda:

9.2 Closed Session

3. **Approval of Agenda**

3.1 **Resolution # 1**

Moved by B. Neilson – Seconded by M. Davie

BE IT RESOLVED THAT:

The Board of Management approves the agenda as amended.

Carried

4. **Approval of Minutes**

4.1 **Resolution # 2**

Moved by D. White – Seconded by F. Nix

BE IT RESOLVED THAT:

The Board of Management adopt the minutes under the date of January 3, 2023 and January 20, 2023 as circulated.

Carried

5. **Pecuniary Interest**

5.1 No pecuniary interest declared.

6. **Public Question Period**

6.1 Firefighter Narine asked questions of the Board regarding on-going legal matters.

The Vice-Chair advised FF Narine that he would receive a response from the Board within a week.

7. **Delegations / Deputations**

7.1 No delegations present.

8. **Unfinished Business**

8.1 **2023 Operating and Capital Budgets**

Resolution # 3

Moved by F. Nix – Seconded by W. Mills

BE IT RESOLVED THAT:

The Shelburne and District Fire Board of Management adopt the 2023 Operating Budget in the amount of \$810,529.39 which represents a 37.97% increase over 2022; and further that this request be circulated to the participating municipalities.

Carried

Resolution # 4

Moved by W. Mills – Seconded by D. White

BE IT RESOLVED THAT:

The Shelburne and District Fire Board of Management adopt the 2023 Capital Budget in the amount of \$350,000 as per option 1 and that this request be circulated to the participating municipalities.

Carried

9. **Unfinished Business**

9.1 HR Committee

Resolution # 5

Moved by: J. Horner – M. Davie

BE IT RESOLVED THAT:

The Shelburne & District Fire Board Joint Board of Management appoints the following members to the HR Sub-committee:

1. Shane Hall
2. Janet Horner
3. Gail Little
4. Melinda Davie

Carried

9.2 Procurement Committee

Deferred to next meeting.

9.3 RLB Review Engagement Letter

Resolution # 6

Moved by F. Nix – Seconded by B. Metzger

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

9.4 OFM 30 Recommendations, Response and Recommendation # 6

The Chief will review for the next meeting.

9.5 Consulting Services for a Telecommunications Review Project

Provided for information for the Board. The Fire Department will need to upgrade their communication system in the future. The Chief would like to see the municipalities start exploring grant options.

10. **Chief's Report**

10.1 **Monthly Reports (January 2023)**

There was a total of 27 incidents for the month of January.

10.2 **Update from the Fire Chief - Verbal**

11. **Future Business:**

11.1 Nothing at this time.

12. **Accounts & Payroll – November & December 2022**

12.1 **Resolution # 7**

Moved by F. Nix – Seconded by D. White

BE IT RESOLVED THAT:

The bills and accounts in the amount of \$43,634.92 for the period of December 29, 2022 to February 1, 2023 as presented and attached be approved for payment.

Carried

8.2 **Closed Session**

Resolution # 8

Moved by – Seconded by G. Little

BE IT RESOLVED THAT:

The Shelburne & District Fire Board do now do “in camera” to discuss the following:

Personal matters about an identifiable individual, including municipal or local board employees.

Carried

Resolution # 9

Moved by B. Neilson – Seconded by W. Mills

BE IT RESOLVED THAT:

We do now rise and report progress at 9:44 p.m.

Carried

13. **Confirming and Adjournment**

13.1 **Resolution # 10**

Moved by W. Mills – Seconded by B. Metzger

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

13.2 **Resolution # 11**

Moved by D. White – Seconded by W. Mills

BE IT RESOLVED THAT:

The Board of Management do now adjourn at 9:46 pm to meet again on March 7, 2023 at 7:00 pm or at the call of the Chair.

Carried

Respectfully submitted by:

Approved:

Nicole Hill
Secretary-Treasurer

Gail Little
Vice Chairperson

SHELBURNE & DISTRICT FIRE BOARD MEMBERS

Meeting Attendance Record Under Date of February 7, 2023

Municipality / Member	Present	Absent
Township of Amaranth		
Brad Metzger	X	
Gail Little	X	
Town of Mono		
Melinda Davie	X(v)	
Fred Nix	X	
Township of Melancthon		
Darren White	X	
Bill Neilson	X	
Town of Shelburne		
Wade Mills	X	
Shane Hall		X
Township of Mulmur		
Earl Hawkins	X(v)	
Janet Horner	X(v)	
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, 2022

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

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SHELBURNE & DISTRICT FIRE DEPARTMENT

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YEAR ENDED DECEMBER 31, 2022

(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, 2022 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, 2022 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 11, 2023

Chartered Professional Accountants
Licensed Public Accountants

SHELBURNE & DISTRICT FIRE DEPARTMENT

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

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

	2022	2021
FINANCIAL ASSETS		
Cash	\$ 451,065	\$ 919,218
Accounts receivable	<u>136,365</u>	<u>61,394</u>
	<u>587,430</u>	<u>980,612</u>
LIABILITIES		
Accounts payable and accrued liabilities	31,559	8,799
Deferred revenue	<u>25,000</u>	<u>0</u>
	<u>56,559</u>	<u>8,799</u>
NET FINANCIAL ASSETS	<u>530,871</u>	<u>971,813</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (note 5)	<u>1,454,320</u>	<u>1,018,705</u>
ACCUMULATED SURPLUS (schedule 1)	<u>\$ 1,985,191</u>	<u>\$ 1,990,518</u>

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SHELBURNE & DISTRICT FIRE DEPARTMENT

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

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

	2022 Budget	2022 Actual	2021 Actual
REVENUES			
Town of Shelburne	\$ 448,859	\$ 448,859	\$ 411,140
Township of Melancthon	117,852	117,852	112,990
Township of Amaranth	105,053	105,053	98,105
Town of Mono	78,289	78,289	73,297
Township of Mulmur	<u>59,922</u>	<u>59,922</u>	<u>56,232</u>
	<u>809,975</u>	<u>809,975</u>	<u>751,764</u>
Inspection and miscellaneous	8,000	52,166	47,914
Firefighting fees	40,500	48,644	59,683
Gain on disposal of assets	0	22,525	0
Interest income	<u>200</u>	<u>5,213</u>	<u>388</u>
	<u>48,700</u>	<u>128,548</u>	<u>107,985</u>
	<u>858,675</u>	<u>938,523</u>	<u>859,749</u>
EXPENSES			
Firefighter salaries and benefits	394,150	404,377	337,297
Amortization	0	196,139	157,065
Vehicle maintenance	27,500	52,890	28,767
Insurance	51,000	50,460	41,767
Materials, supplies, services	43,100	48,958	34,191
Communication equipment	46,000	42,484	35,196
Secretarial services	38,800	38,670	37,066
Legal and accounting fees	6,500	28,662	3,460
Utilities	20,000	25,033	18,488
Training	20,000	15,657	10,865
Equipment maintenance and purchases	9,000	14,800	9,384
Bad debts	0	10,640	0
Fire prevention	6,000	6,226	6,172
Telephone	3,700	3,913	3,614
Conventions and conferences	2,500	2,869	555
Licence and membership fees	1,600	1,394	1,541
Bank charges and interest	<u>725</u>	<u>678</u>	<u>803</u>
	<u>670,575</u>	<u>943,850</u>	<u>726,231</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ 188,100</u>	(5,327)	133,518
ACCUMULATED SURPLUS, beginning of year		<u>1,990,518</u>	<u>1,857,000</u>
ACCUMULATED SURPLUS, end of year		<u>\$ 1,985,191</u>	<u>\$ 1,990,518</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

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

	2022 Actual	2021 Actual
Annual (deficit) surplus	\$ (5,327)	\$ 133,518
Acquisition of tangible capital assets	(631,754)	(74,326)
Amortization	196,139	157,065
Gain on disposal of assets	(22,525)	0
Proceeds on disposal of assets	<u>22,525</u>	<u>0</u>
	<u>(435,615)</u>	<u>82,739</u>
(DECREASE) INCREASE IN NET FINANCIAL ASSETS	(440,942)	216,257
NET FINANCIAL ASSETS, beginning of year	<u>971,813</u>	<u>755,556</u>
NET FINANCIAL ASSETS, end of year	<u>\$ 530,871</u>	<u>\$ 971,813</u>

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SHELBURNE & DISTRICT FIRE DEPARTMENT**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED DECEMBER 31, 2022**

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

	2022	2021
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Annual (deficit) surplus	\$ (5,327)	\$ 133,518
Amortization	196,139	157,065
Gain on disposal of assets	<u>(22,525)</u>	<u>0</u>
	<u>168,287</u>	<u>290,583</u>
Net changes in non-cash working capital		
Accounts receivable	(74,971)	43,293
Deferred revenue	25,000	0
Accounts payable and accrued liabilities	<u>22,760</u>	<u>(6,476)</u>
	<u>(27,211)</u>	<u>36,817</u>
	<u>141,076</u>	<u>327,400</u>
CASH PROVIDED BY (USED IN) CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(631,754)	(74,326)
Proceeds on disposal of tangible capital assets	<u>22,525</u>	<u>0</u>
	<u>(609,229)</u>	<u>(74,326)</u>
NET (DECREASE) INCREASE IN CASH	(468,153)	253,074
CASH, beginning of year	<u>919,218</u>	<u>666,144</u>
CASH, end of year	<u>\$ 451,065</u>	<u>\$ 919,218</u>

SHELburnE & DISTRICT FIRE DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

(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, 2022

(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:

	2022	2021
Capital reserve fund balance consists of:		
Cash	\$ 310,403	\$ 466,838
Due from Operating Fund	<u>319,145</u>	<u>360,156</u>
	<u>\$ 629,548</u>	<u>\$ 826,994</u>
Operating reserve fund balance consists of:		
Due from Operating Fund	<u>\$ 107,500</u>	<u>\$ 72,500</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, 2022

(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:

	2022	2021
Town of Shelburne	55.41%	54.69%
Township of Melancthon	14.55%	15.03%
Township of Amaranth	12.97%	13.05%
Town of Mono	9.67%	9.75%
Township of Mulmur	<u>7.40%</u>	<u>7.48%</u>
	<u>100.00%</u>	<u>100.00%</u>

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2022	Net 2021
Vehicles	\$ 2,453,801	\$ 1,288,001	\$ 1,165,800	\$ 722,912
Equipment - communication	116,624	94,018	22,606	28,591
Equipment - firehall	41,521	21,840	19,681	21,921
Equipment - firefighters	347,882	178,515	169,367	167,748
Equipment - fire trucks	194,507	145,810	48,697	55,596
Leasehold improvements	<u>34,007</u>	<u>5,838</u>	<u>28,169</u>	<u>21,937</u>
	<u>\$ 3,188,342</u>	<u>\$ 1,734,022</u>	<u>\$ 1,454,320</u>	<u>\$ 1,018,705</u>

SHELBURNE & DISTRICT FIRE DEPARTMENT

SCHEDULE OF ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2022

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

	2022	2021
SURPLUSES		
(Deficit) surplus from general fund operations	\$ (206,177)	\$ 72,319
Invested in capital assets	<u>1,454,320</u>	<u>1,018,705</u>
	<u>1,248,143</u>	<u>1,091,024</u>
RESERVES		
Capital reserve	629,548	826,994
Operating reserve	<u>107,500</u>	<u>72,500</u>
	<u>737,048</u>	<u>899,494</u>
ACCUMULATED SURPLUS, end of year	\$ <u>1,985,191</u>	\$ <u>1,990,518</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 11, 2023

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, 2022 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 January 23, 2023, 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, Treasurer

The financial statements have been approved on April 11, 2023.

Shelburne & District Fire Department

Year End: December 31, 2022

Appendix A - Adjusting journal entries

Date: 2022-01-01 To 2022-12-31

RL - A

Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Number	Date	Name	Account No	Debit	Credit
1	2022-12-31	ACCOUNTS PAYABLE TRADE	01-2900-1000	2,807.37	
1	2022-12-31	BENEFITS (MANULIFE & VFIS)	01-4200-0200		2,807.37
To reverse 2021 Q4 WSIB payable which was paid in 2022.					
2	2022-12-31	ACCOUNTS PAYABLE TRADE	01-2900-1000		3,007.19
2	2022-12-31	BENEFITS (MANULIFE & VFIS)	01-4200-0200	3,007.19	
To record Q4 WSIB as payable at year-end.					
3	2022-12-31	Deferred Capital Contributions	NEW1		25,000.00
3	2022-12-31	DUE FROM REVENUE FUND	01-1000-1600		25,000.00
3	2022-12-31	DUE TO RESERVE FUND	01-2900-2000	25,000.00	
3	2022-12-31	EQUITY - CAPITAL BANK ACCOUNT	01-2900-5500		25,000.00
3	2022-12-31	GRANT MONEY RECEIVED	01-3000-0750	25,000.00	
3	2022-12-31	PROVINCIAL GRANT	01-3000-2000	25,000.00	
To adjust for double recording of Farm Credit Canada grant and defer as restricted to a capital asset purchase in 2023 and remove from capital reserve.					
4	2022-12-31	OFFICE SUPPLIES	01-4100-0550	1,424.62	
4	2022-12-31	COMMUNICATION EQUIPMENT	01-4100-1800	2,111.52	
4	2022-12-31	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500		5,507.43
4	2022-12-31	NEW EQUIPMENT ACQUISITION	01-4200-1800	2,712.95	
4	2022-12-31	EQUIPMENT MAINTENANCE	01-4200-1810		762.18
4	2022-12-31	PURCHASE OF TRUCK	01-4200-1950		126,255.36
4	2022-12-31	BUILDING MAINTENANCE	01-4200-1980	8,413.91	
4	2022-12-31	BUILDING EXPANSION - GENERAL	01-4200-1995		9,631.58
4	2022-12-31	TCA - VEHICLES	01-5000-1000	591,381.12	
4	2022-12-31	TCA - EQUIPMENT - FIREFIGHTER GEAR	01-5000-2500	27,338.52	
4	2022-12-31	TCA - EQUIPMENT - TRUCKS	01-5000-3000	3,402.51	
4	2022-12-31	TCA - LEASEHOLD IMPROVEMENTS	01-5000-3500	9,631.58	
4	2022-12-31	Capital Assets to be Allocated	01-5000-9999		504,260.18
To record capital additions in the year.					
5	2022-12-31	TCA - VEHICLES	01-5000-1000		227,872.00
5	2022-12-31	TCA - ACCUM - VEHICLES	01-6000-1000	227,872.00	
To record sale of 1999 Freightliner Pumper Tank.					
6	2022-12-31	Amortization	9000	197,316.80	
6	2022-12-31	Amortization	9000		1,177.23
6	2022-12-31	TCA - ACCUM - VEHICLES	01-6000-1000		148,493.10
6	2022-12-31	TCA - ACCUM - COMMUNICATION EQUIP	01-6000-1500		5,984.46

Shelburne & District Fire Department

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Year End: December 31, 2022

Appendix A - Adjusting journal entries

Date: 2022-01-01 To 2022-12-31

Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Number	Date	Name	Account No	Debit	Credit
6	2022-12-31	TCA - ACCUM - FIRE HALL	01-6000-2000		2,239.77
6	2022-12-31	TCA - ACCUM - EQUIPMENT - FIREFIGHT	01-6000-2500		26,896.74
6	2022-12-31	TCA - ACCUM - EQUIPMENT - FIREFIGHT	01-6000-2500	1,177.23	
6	2022-12-31	TCA - ACCUM - TRUCKS	01-6000-3000		10,302.04
6	2022-12-31	TCA - ACCUM - LEASEHOLD IMPROVEM	01-6000-3500		3,400.69
To record amortization for the fiscal year.					
7	2022-12-31	DUE FROM REVENUE FUND	01-1000-1600	8,500.00	
7	2022-12-31	DUE FROM REVENUE FUND	01-1000-1600	55,317.91	
7	2022-12-31	DUE FROM REVENUE FUND	01-1000-1600		222,500.00
7	2022-12-31	DUE FROM REVENUE FUND	01-1000-1600		160,857.48
7	2022-12-31	DUE FROM REVENUE FUND	01-1000-1600	600.00	
7	2022-12-31	DUE TO RESERVE FUND	01-2900-2000		8,500.00
7	2022-12-31	DUE TO RESERVE FUND	01-2900-2000		55,317.91
7	2022-12-31	DUE TO RESERVE FUND	01-2900-2000	222,500.00	
7	2022-12-31	DUE TO RESERVE FUND	01-2900-2000	160,857.48	
7	2022-12-31	DUE TO RESERVE FUND	01-2900-2000		600.00
7	2022-12-31	OPERATING RESERVE	01-2900-3500		35,000.00
7	2022-12-31	TRANSFER TO RESERVE FUND	01-2900-5000	35,000.00	
7	2022-12-31	EQUITY - CAPITAL BANK ACCOUNT	01-2900-5500		424,431.44
7	2022-12-31	TRANSFERS FROM OWN FUNDS	01-3000-0700	3,429.62	
7	2022-12-31	TRANSFER OF FUNDS	01-4200-1900		3,429.62
7	2022-12-31	TRANSFER TO CAPITAL	01-4200-1910	423,831.44	
7	2022-12-31	INTEREST ON TEMPORARY LOANS	01-4200-2000	600.00	
To reverse client entries and reconcile reserves and due to/from reserves.					
8	2022-12-31	BANK - OPERATING	01-1000-1030		6,017.46
8	2022-12-31	DUE FROM FEDERAL GOV'T (HST)	01-1000-2000	336.41	
8	2022-12-31	OMERS PENSION (EMPLOYER PORTION)	01-4200-0300	2,250.48	
8	2022-12-31	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500	384.89	
8	2022-12-31	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500	3,045.68	
To reverse outdated outstanding deposit.					
9	2022-12-31	ACCOUNTS PAYABLE TRADE	01-2900-1000		13,213.35
9	2022-12-31	FIRE CALL WAGES	01-4200-0100	13,213.35	
To accrue for fire fighter payroll for December 2022.					
10	2022-12-31	EQUITY - CAPITAL BANK ACCOUNT	01-2900-5500	18,500.93	
10	2022-12-31	GAIN (LOSS) ON SALE OF ASSETS	01-4200-9500		18,500.93
To reallocate proceeds on sale of pumper in the year.					

Shelburne & District Fire Department

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Year End: December 31, 2022

Appendix A - Adjusting journal entries

Date: 2022-01-01 To 2022-12-31

Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Number	Date	Name	Account No	Debit	Credit
C1	2022-12-31	BANK - OPERATING	01-1000-1030	2,276.22	
C1	2022-12-31	BANK - CAPITAL	01-1000-1040		2,276.22
C1	2022-12-31	EQUITY - CAPITAL BANK ACCOUNT	01-2900-5500	2,276.22	
C1	2022-12-31	PROTECTIVE CLOTHING/UNIFORMS	01-4200-0500		1,295.46
C1	2022-12-31	TRANSFER TO CAPITAL	01-4200-1910		2,276.22
C1	2022-12-31	BUILDING MAINTENANCE	01-4200-1980		980.76
C1	2022-12-31	Capital Assets to be Allocated	01-5000-9999	2,276.22	
<p>To record client entry to transfer capital purchases from operating to capital trace #4393 (Note to Nicole: Do not record this on your end).</p>					
C2	2022-12-31	ACCOUNTS RECEIVABLE	01-1000-3000		1,995.00
C2	2022-12-31	ACCOUNTS RECEIVABLE	01-1000-3000		665.00
C2	2022-12-31	ACCOUNTS RECEIVABLE	01-1000-3000		665.00
C2	2022-12-31	ACCOUNTS RECEIVABLE	01-1000-3000		2,327.50
C2	2022-12-31	ACCOUNTS RECEIVABLE	01-1000-3000		4,987.50
C2	2022-12-31	BAD DEBT EXPENSE	01-4200-2500	10,640.00	
<p>To record client entry to write off 2021 bad debts trace #4394 (Note to Nicole: Do not record this on your end).</p>					
C3	2022-12-31	ACCOUNTS PAYABLE TRADE	01-2900-1000		2,000.00
C3	2022-12-31	MISC./XMAS DINNER/EXP OF SYMPATHY	01-4200-1200	2,000.00	
<p>To record client entry to record the 2022 Christmas party payable trace #4398 (Note to Nicole: Do not record this on your end).</p>					
C4	2022-12-31	ACCOUNTS RECEIVABLE	01-1000-3000	36,693.03	
C4	2022-12-31	INSPECTIONS REVENUE	01-3000-0600		5,060.00
C4	2022-12-31	M.T.O./COUNTY/INSURANCE MVC REVE	01-3000-0800		543.03
C4	2022-12-31	M.T.O./COUNTY/INSURANCE MVC REVE	01-3000-0800		3,990.00
C4	2022-12-31	M.T.O./COUNTY/INSURANCE MVC REVE	01-3000-0800		18,680.00
C4	2022-12-31	HYDRO/ENBRIDGE REVENUE	01-3000-0850		3,325.00
C4	2022-12-31	HYDRO/ENBRIDGE REVENUE	01-3000-0850		1,995.00
C4	2022-12-31	FALSE ALARM/FIRE REP/MISC. REVENUE	01-3000-0900		3,100.00
<p>To record client entry to accrue 2022 receivable trace #4399 (Note to Nicole: Do not record this on your end).</p>					
				2,158,127.20	2,158,127.20
Net Income (Loss)				-5,326.64	

Shelburne & District Fire Department
 Year End: December 31, 2022
 Appendix B - Schedule of unadjusted misstatements

Prepared by JER 2023-03-17	Reviewed by MA 2023-03-27	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Refno	Description	Assets	Liabilities	Equity	Income	Expenses	Annotation
Unrecorded - factual							
U0	To reverse prior year SUDS entries.	-802.00	0.00	0.00	802.00	0.00	
U1	To reverse stale dated cheques	0.00	0.00	0.00	0.00	0.00	
U2	To adjust for December 2022 OMERS	<u>-1,290.72</u>	<u>0.00</u>	<u>0.00</u>	<u>1,290.72</u>	<u>0.00</u>	
		<u>-2,092.72</u>	<u>0.00</u>	<u>0.00</u>	<u>2,092.72</u>	<u>0.00</u>	
	Understated/(Overstated)	<u>-2,092.72</u>	<u>0.00</u>	<u>0.00</u>	<u>2,092.72</u>	<u>0.00</u>	

Shelburne & District Fire Department

Year End: December 31, 2022

Trial balance (client copy) (journal entries, grou

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Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Account	Prelim	Adj's	Reclass	Rep
01-1000-1030 BANK - OPERATING	138,899.76	-3,741.24	5,504.14	140,662.66
01-1000-1040 BANK - CAPITAL	312,678.92	-2,276.22	0.00	310,402.70
A Cash	451,578.68	-6,017.46	5,504.14	451,065.36
01-1000-2000 DUE FROM FEDERAL GC	15,039.96	336.41	0.00	15,376.37
01-1000-2500 DUE FROM S.D.F. ASSOC	60.06	0.00	0.00	60.06
01-1000-3000 ACCOUNTS RECEIVABLE	94,812.75	26,053.03	0.00	120,865.78
01-1000-4000 PREPAID EXPENSE	62.50	0.00	0.00	62.50
C Accounts receivable	109,975.27	26,389.44	0.00	136,364.71
01-5000-1000 TCA - VEHICLES	2,090,291.68	363,509.12	0.00	2,453,800.80
01-5000-9999 Capital Assets to be Alloca	501,983.96	-501,983.96	0.00	0.00
U. 1 Vehicles	2,592,275.64	-138,474.84	0.00	2,453,800.80
01-5000-1500 TCA - COMMUNICATION	116,624.22	0.00	0.00	116,624.22
U. 3 Communication equipment	116,624.22	0.00	0.00	116,624.22
01-5000-2000 TCA - EQUIPMENT - FIRE	41,521.08	0.00	0.00	41,521.08
U. 4 Equipment - firehall	41,521.08	0.00	0.00	41,521.08
01-5000-2500 TCA - EQUIPMENT - FIRE	320,543.16	27,338.52	0.00	347,881.68
U. 5 Equipment - firefighter gear	320,543.16	27,338.52	0.00	347,881.68
01-5000-3000 TCA - EQUIPMENT - TRU	191,104.17	3,402.51	0.00	194,506.68
U. 6 Equipment - trucks	191,104.17	3,402.51	0.00	194,506.68
01-5000-3500 TCA - LEASEHOLD IMPROV	24,375.33	9,631.58	0.00	34,006.91
U. 8 Leasehold Improvements	24,375.33	9,631.58	0.00	34,006.91
01-6000-1000 TCA - ACCUM - VEHICLE	-1,367,379.84	79,378.90	0.00	-1,288,000.94
U.11 Accumulated amortization - veh	-1,367,379.84	79,378.90	0.00	-1,288,000.94
01-6000-1500 TCA - ACCUM - COMMUN	-88,033.72	-5,984.46	0.00	-94,018.18
U.31	-88,033.72	-5,984.46	0.00	-94,018.18
01-6000-2000 TCA - ACCUM - FIRE HAL	-19,600.34	-2,239.77	0.00	-21,840.11
U.41	-19,600.34	-2,239.77	0.00	-21,840.11
01-6000-2500 TCA - ACCUM - EQUIPME	-152,795.23	-25,719.51	0.00	-178,514.74
U.51	-152,795.23	-25,719.51	0.00	-178,514.74
01-6000-3000 TCA - ACCUM - TRUCKS	-135,507.99	-10,302.04	0.00	-145,810.03
U.61	-135,507.99	-10,302.04	0.00	-145,810.03
01-6000-3500 TCA - ACCUM - LEASEHC	-2,437.53	-3,400.69	0.00	-5,838.22

Shelburne & District Fire Department

Year End: December 31, 2022

Trial balance (client copy) (journal entries, grou

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Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Account	Prelim	Adj's	Reclass	Rep
U.81	-2,437.53	-3,400.69	0.00	-5,838.22
01-2900-1000 ACCOUNTS PAYABLE TI	-6,189.00	-15,413.17	-5,504.14	-27,106.31
01-2900-6225 VFIS Optional 24 HR Cove	-3,291.70	0.00	0.00	-3,291.70
01-2900-6250 OMERS CONTRIBUTION	-1,158.56	0.00	0.00	-1,158.56
BB Accounts payable	-10,639.26	-15,413.17	-5,504.14	-31,556.57
NEW1 Deferred Capital Contributions	0.00	-25,000.00	0.00	-25,000.00
GG Deferred income	0.00	-25,000.00	0.00	-25,000.00
01-1000-1600 DUE FROM REVENUE FL	663,084.74	-343,939.57	0.00	319,145.17
01-2900-0000 SURPLUS (DEFICIT)	-1,222,865.69	0.00	0.00	-1,222,865.69
01-2900-2000 DUE TO RESERVE FUND	-663,084.74	343,939.57	0.00	-319,145.17
01-2900-3500 OPERATING RESERVE	-72,500.00	-35,000.00	0.00	-107,500.00
01-2900-5000 TRANSFER TO RESERVE	46,500.00	35,000.00	0.00	81,500.00
01-2900-5500 EQUITY - CAPITAL BANK	-536,099.31	-428,654.29	0.00	-964,753.60
01-3000-0700 TRANSFERS FROM OWN	-3,429.62	3,429.62	0.00	0.00
01-4200-1900 TRANSFER OF FUNDS	3,429.62	-3,429.62	0.00	0.00
01-4200-1910 TRANSFER TO CAPITAL	-199,055.22	421,555.22	0.00	222,500.00
01-4200-2000 INTEREST ON TEMPORA	0.00	600.00	0.00	600.00
TT Retained earnings	-1,984,020.22	-6,499.07	0.00	-1,990,519.29
01-3000-0200 TOWNSHIP OF AMARAN	-105,053.40	0.00	0.00	-105,053.40
100. 2 Township of Amaranth	-105,053.40	0.00	0.00	-105,053.40
01-3000-0300 TOWNSHIP OF MELANC	-117,852.26	0.00	0.00	-117,852.26
100. 3 Township of Melancthon	-117,852.26	0.00	0.00	-117,852.26
01-3000-0100 TOWN OF MONO	-78,288.59	0.00	0.00	-78,288.59
100. 4 Town of Mono	-78,288.59	0.00	0.00	-78,288.59
01-3000-0400 TOWNSHIP OF MULMUR	-59,921.89	0.00	0.00	-59,921.89
100. 5 Township of Mulmur	-59,921.89	0.00	0.00	-59,921.89
01-3000-0450 TOWN OF SHELBURNE	-448,858.85	0.00	0.00	-448,858.85
100. 6 Town of Shelburne	-448,858.85	0.00	0.00	-448,858.85
01-3000-0600 INSPECTIONS REVENUE	-9,290.00	-5,060.00	-1,894.36	-16,244.36
01-3000-0750 GRANT MONEY RECEIVE	-25,000.00	25,000.00	0.00	0.00
01-3000-0850 HYDRO/ENBRIDGE REVE	-5,320.00	-5,320.00	0.00	-10,640.00
01-3000-1100 BELL TOWER LEASE RE'	0.00	0.00	-8,500.00	-8,500.00
01-3000-1200 BELL TOWER HYDRO RE	-19,334.01	0.00	8,500.00	-10,834.01
01-3000-2000 PROVINCIAL GRANT	-30,948.00	25,000.00	0.00	-5,948.00
100. 7 Inspection and miscellaneous	-89,892.01	39,620.00	-1,894.36	-52,166.37

Shelburne & District Fire Department

Year End: December 31, 2022

Trial balance (client copy) (journal entries, grou

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Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Account	Prelim	Adj's	Reclass	Rep
01-3000-0800 M.T.O./COUNTY/INSURAI	-20,535.41	-23,213.03	31,590.00	-12,158.44
01-3000-0900 FALSE ALARM/FIRE REP	-7,714.08	-3,100.00	-25,671.43	-36,485.51
100. 8 Firefighting fees	-28,249.49	-26,313.03	5,918.57	-48,643.95
01-3000-0500 INTEREST INCOME / 83-C	-3,817.11	0.00	0.00	-3,817.11
01-3000-0550 INTEREST INCOME / 83-C	-1,395.43	0.00	0.00	-1,395.43
100. 9 Interest income	-5,212.54	0.00	0.00	-5,212.54
01-4200-1700 BANK SERVICE CHARGE	678.00	0.00	0.00	678.00
400. 1 Bank charges and interest	678.00	0.00	0.00	678.00
01-4100-1800 COMMUNICATION EQUIF	1,439.90	2,111.52	0.00	3,551.42
01-4100-1900 DISPATCH SERVICE	38,932.71	0.00	0.00	38,932.71
400. 2 Communication equipment	40,372.61	2,111.52	0.00	42,484.13
01-4100-0900 CONVENTIONS & CONFE	2,869.01	0.00	0.00	2,869.01
400. 3 Conventions and conferences	2,869.01	0.00	0.00	2,869.01
01-4200-0100 FIRE CALL WAGES	110,254.21	13,213.35	0.00	123,467.56
01-4200-0102 FT STAFF WAGES	121,916.88	0.00	0.00	121,916.88
01-4200-0103 SALARIES & STANDBY &	38,090.00	0.00	0.00	38,090.00
01-4200-0105 TRAINING WAGES	57,937.67	0.00	0.00	57,937.67
01-4200-0110 EMPLOYERS PORTION E	2,189.16	0.00	0.00	2,189.16
01-4200-0120 EMPLOYERS PORTION C	12,764.10	0.00	0.00	12,764.10
01-4200-0150 MILEAGE & MEALS	1,457.42	0.00	0.00	1,457.42
01-4200-0200 BENEFITS (MANULIFE &	16,424.56	199.82	0.00	16,624.38
01-4200-0210 WSIB	7,959.66	0.00	0.00	7,959.66
01-4200-0220 EMPLOYER HEALTH TAX	4,348.21	0.00	0.00	4,348.21
01-4200-0300 OMERS PENSION (EMPL	14,663.22	2,250.48	0.00	16,913.70
01-4200-0400 EMPLOYEE ASSISTANCE	708.25	0.00	0.00	708.25
400. 4 Firefighter salaries and benef	388,713.34	15,663.65	0.00	404,376.99
01-4100-1300 FIRE PREVENTION/PUBL	6,226.22	0.00	0.00	6,226.22
400. 5 Fire prevention	6,226.22	0.00	0.00	6,226.22
01-4100-0100 WAGES - TREASURER	900.00	0.00	0.00	900.00
400. 6 Honorariums	900.00	0.00	0.00	900.00
01-4200-1100 INSURANCE	50,459.59	0.00	0.00	50,459.59
400. 7 Insurance	50,459.59	0.00	0.00	50,459.59
01-4100-0400 LEGAL/AUDIT/HR SERVIK	28,661.72	0.00	0.00	28,661.72
400. 8 Legal and accounting fees	28,661.72	0.00	0.00	28,661.72
01-4100-0800 SUBSCRIPTIONS & MEM	508.23	0.00	0.00	508.23

Shelburne & District Fire Department

Year End: December 31, 2022

Trial balance (client copy) (journal entries, grou

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Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Account	Prelim	Adj's	Reclass	Rep
01-4100-1000 LICENCE RENEWAL	885.28	0.00	0.00	885.28
400.9 Licence and membership fees	1,393.51	0.00	0.00	1,393.51
01-4100-0550 OFFICE SUPPLIES	3,095.18	1,424.62	0.00	4,519.80
01-4100-0600 MATERIALS & SUPPLIES	2,231.81	0.00	0.00	2,231.81
01-4100-0700 SERVICE & RENT	7,265.97	0.00	0.00	7,265.97
01-4100-1100 MTO/ARIS FEES	420.00	0.00	0.00	420.00
01-4200-0500 PROTECTIVE CLOTHING	7,028.79	-3,372.32	0.00	3,656.47
01-4200-0800 SCBA MAINTENANCE	3,699.29	0.00	0.00	3,699.29
01-4200-1200 MISC./XMAS DINNER/EXI	1,386.71	2,000.00	0.00	3,386.71
01-4200-1600 VACCINATION & MEDICA	0.00	0.00	0.00	0.00
01-4200-1650 COMPUTER & IT SUPPOI	0.00	0.00	0.00	0.00
01-4200-1750 CERIDIAN PAYROLL	2,081.54	0.00	0.00	2,081.54
01-4200-1980 BUILDING MAINTENANCI	6,763.53	7,433.15	0.00	14,196.68
01-4200-1995 BUILDING EXPANSION -	9,631.58	-9,631.58	0.00	0.00
01-4200-2100 FIRE HYDRANTS	7,500.00	0.00	0.00	7,500.00
400.10 Materials, supplies, services	51,104.40	-2,146.13	0.00	48,958.27
01-4100-0300 SECRETARIAL SERVICE:	37,770.00	0.00	0.00	37,770.00
400.11 Secretarial services	37,770.00	0.00	0.00	37,770.00
01-4200-1400 BELL CANADA - DISPATC	915.60	0.00	0.00	915.60
01-4200-1500 BELL CANADA 925-5111	1,424.20	0.00	0.00	1,424.20
01-4200-1550 BELL MOBILITY (MOBILE	1,573.19	0.00	0.00	1,573.19
400.12 Telephone	3,912.99	0.00	0.00	3,912.99
01-4100-1200 HEALTH & SAFETY EXPE	2,719.23	0.00	0.00	2,719.23
01-4100-1500 TRAINING COURSES/TR.	12,937.35	0.00	0.00	12,937.35
400.13 Training	15,656.58	0.00	0.00	15,656.58
01-4200-1300 UTILITIES HEAT/HYDRO/	25,033.04	0.00	0.00	25,033.04
400.14 Utilities	25,033.04	0.00	0.00	25,033.04
01-4200-1005 TRUCK OPS & MAINT - P	5,991.55	0.00	0.00	5,991.55
01-4200-1010 TRUCK OPS & MAINT - C	4,625.04	0.00	0.00	4,625.04
01-4200-1015 TRUCK OPS & MAINT - C	288.33	0.00	0.00	288.33
01-4200-1020 TRUCK OPS & MAINT - T.	4,050.51	0.00	0.00	4,050.51
01-4200-1030 TRUCK OPS & MAINT - R	2,682.19	0.00	0.00	2,682.19
01-4200-1040 TRUCK OPS & MAINT - P	1,651.14	0.00	0.00	1,651.14
01-4200-1050 TRUCK OPS & MAINT - L.	16,484.22	0.00	0.00	16,484.22
01-4200-1060 FUEL EXPENSE	17,116.69	0.00	0.00	17,116.69
400.15 Vehicle maintenance	52,889.67	0.00	0.00	52,889.67
01-4200-1950 PURCHASE OF TRUCK	126,255.36	-126,255.36	0.00	0.00
400.16 Vehicle purchases	126,255.36	-126,255.36	0.00	0.00

Shelburne & District Fire Department

Year End: December 31, 2022

Trial balance (client copy) (journal entries, grou

19C2-4

Prepared by JER 2023-03-17	Reviewed by	Manager Review MA 2023-03-27
Partner Review MDPS 2023-03-27	Admin Review	

Account	Prelim	Adj's	Reclass	Rep
01-4200-1800 NEW EQUIPMENT ACQU	4,621.59	2,712.95	0.00	7,334.54
01-4200-1810 EQUIPMENT MAINTENAN	1,990.31	-762.18	0.00	1,228.13
01-4200-1840 PURCHASES FROM GRA	6,052.68	0.00	0.00	6,052.68
01-4200-1860 FF ASSOCIATION EXPEN	184.99	0.00	0.00	184.99
400.17 Equipment maintenance	12,849.57	1,950.77	0.00	14,800.34
01-4200-2500 BAD DEBT EXPENSE	0.00	10,640.00	0.00	10,640.00
400.18 Bad debts	0.00	10,640.00	0.00	10,640.00
01-4200-9500 GAIN (LOSS) ON SALE O	0.00	-18,500.93	-4,024.21	-22,525.14
400.50 Gain (loss) on sale of assets	0.00	-18,500.93	-4,024.21	-22,525.14
9000 Amortization	0.00	196,139.57	0.00	196,139.57
400.75 Amortization	0.00	196,139.57	0.00	196,139.57
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	87,583.42			-5,326.64

SHELBURNE & DISTRICT FIRE DEPARTMENT

2023 Wage Schedule

Draft April 2023

Position or Item	2022	2023
------------------	------	------

ANNUAL BASE PAY

Deputy Fire Chief	\$ 10,000.00	\$ 10,000.00
Captains (four)	\$ 3,900.00	\$ -
Training Officer	\$ 1,500.00	\$ -
Lieutenants (two)	\$ 500.00	\$ -

HOURLY RATE - Call Out

Officers	\$ 29.45	\$ 30.93	110%	5%
Firefighter 1 - After <u>5</u> Full Years	\$ 27.30	\$ 28.12	100%	3%
Firefighter 2 - After <u>3</u> Full Years	\$ 23.00	\$ 25.31	90%	9.1%
Firefighter 3 - After 1 Full Year	\$ 21.95	\$ 22.50	80%	2.4%
Firefighter 4 - Probationary 1st Year	\$ 16.59	\$ 16.87	60%	2%

of FF affected

8

17

4 as of 9/23

4 until 9/23

0

ON CALL WAGES

Officer on Call (Regular) Weekend	\$30 per Weekend	
Officer on Call (Long) Weekend	\$40 per Day	Change to \$40 per day on call for all
Firefighters on Call (Long) Weekend	\$30 per Day	

OTHER ITEMS

Thursday Night Practice Night (Officers)	Hourly Rate	Hourly Rate
Thursday Night Practice Night (Firefighters)	Hourly Rate	Hourly Rate
Officer's Meeting	Hourly Rate	Hourly Rate
Board Meetings, Chief's Meetings etc	Hourly Rate	Hourly Rate
Approved Additional Training Pay	\$100 1/2 Day / \$200 Full Day	\$100 1/2 Day / \$200 Full Day
Mileage Expenses	Revenue Canada rate \$0.59 per km	Revenue Canada rate \$0.68 per km

****Reflect the areas that changed**



Shelburne and District Fire Department

Fire Chief :Ralph Snyder
114 O'Flynn Street Shelburne ON
Shelburne ON L9V 2W9
PH : 519-925-5111

Date
Apr 6 23

Totals by Geographic Location From Feb 1 23 to Feb 28 23

Response Type	# of Incidents	Staff Hours
Town		
2221 - Shelburne and District Fire Department		
01 Fire	1	7 h 10 m
32 Alarm System Equipment - Accidental activation (exc. code 35)	1	0 h 15 m
37 CO false alarm - perceived emergency (no CO present)	1	2 h 36 m
62 Vehicle Collision	1	1 h 8 m
84 Medical Aid Not Required on Arrival	2	4 h 28 m
89 Other Medical/Resuscitator Call	1	3 h 48 m
93 Assistance to Other Agencies (exc 921 and 922)	1	2 h 28 m
94 Other Public Service	1	6 h 56 m
Total For 2221 - Shelburne and District Fire Department:	9	28 h 49 m
Total For Town:	9	28 h 49 m
Rural		
2208 - TWP of Amaranth		
29 Other pre fire conditions (no fire)	1	26 h 30 m
84 Medical Aid Not Required on Arrival	1	3 h 55 m
85 Vital signs absent, DOA	1	2 h 35 m
910 Assisting Other FD: Mutual Aid	1	63 h 10 m
Total For 2208 - TWP of Amaranth:	4	96 h 10 m
2212 - Town of Mono		
96 Call cancelled on route	1	0 h 0 m
Total For 2212 - Town of Mono:	1	0 h 0 m
2216 - TWP of Mulmur		
01 Fire	1	75 h 10 m
53 CO incident, CO present (exc false alarms)	1	8 h 55 m
62 Vehicle Collision	1	6 h 45 m
Total For 2216 - TWP of Mulmur:	3	90 h 50 m
Total For Rural:	8	187 h 0 m
Total Number of Responses	17	215 h 49 m

Totals by Geographic Location Continued

From Feb 1 23 to Feb 28 23

Response Type

**# of
Incidents**

Staff Hours



Shelburne and District Fire Department

Fire Chief :Ralph Snyder
114 O'Flynn Street Shelburne ON
Shelburne ON L9V 2W9
PH : 519-925-5111

Date
Apr 6 23

Totals by Geographic Location All Dates

Response Type	# of Incidents	Staff Hours	
Town			
2221 - Shelburne and District Fire Department			
31 Alarm System Equipment - Malfunction	2	17 h 46 m	
32 Alarm System Equipment - Accidental activation (exc. code 35)	2	1 h 40 m	
33 Human - Malicious intent, prank	1	2 h 16 m	
53 CO incident, CO present (exc false alarms)	1	6 h 12 m	
62 Vehicle Collision	1	6 h 0 m	
702 CPR administered	2	12 h 12 m	
85 Vital signs absent, DOA	1	3 h 50 m	
86 Alcohol or drug related	2	9 h 58 m	
89 Other Medical/Resuscitator Call	1	2 h 4 m	
Total For 2221 - Shelburne and District Fire Department:	13	61 h 58 m	
Total For Town:	13	61 h 58 m	
Rural			
2208 - TWP of Amaranth			
62 Vehicle Collision	1	5 h 15 m	
Total For 2208 - TWP of Amaranth:	1	5 h 15 m	
2212 - Town of Mono			
62 Vehicle Collision	2	26 h 39 m	
85 Vital signs absent, DOA	1	9 h 31 m	
96 Call cancelled on route	1	6 h 4 m	
Total For 2212 - Town of Mono:	4	42 h 14 m	
2216 - TWP of Mulmur			
01 Fire	1	86 h 19 m	
31 Alarm System Equipment - Malfunction	1	8 h 0 m	
62 Vehicle Collision	1	11 h 6 m	
Total For 2216 - TWP of Mulmur:	3	105 h 25 m	\$ Saved:
2219 - TWP of Melancthon			
62 Vehicle Collision	2	16 h 40 m	
85 Vital signs absent, DOA	1	3 h 28 m	
Total For 2219 - TWP of Melancthon:	3	20 h 8 m	

Totals by Geographic Location Continued

All Dates

Response Type	# of Incidents	Staff Hours	
Total For Rural:	11	173 h	2 m
Total Number of Responses	24	235 h	0 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



rsnyder@sdfd.ca

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

Fire Chief's Report - January 2023

Department Activities

- Inspections – 3 completed
- Training – 8 sessions
- New cabling installed for internet and Who's Responding displays
- Truck repairs – R26 heater core
- Work with FF Association on purchase of bunker gear extractor (washing machine)

Chief's Activities

- Review site plan, zoning amendment and minor variance applications
- Budget updates
- Completed IK World discovery documentation
- Fire investigation reports for 3 structure fires
- Dufferin County Fire Chiefs meeting
- Attended OAFC/ Hicks Morley Labour Relations Seminar
- Research training costs

SHELBURNE & DISTRICT FIRE DEPARTMENT

OFFICE OF THE FIRE CHIEF:

Fire Chief Ralph Snyder
114 O'Flynn Street
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Cell: 519-938-1609



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

Fire Chief's Report February 2023

Department Activities

- Inspections – 0
- Training –11 sessions
- Replace Heater core in R26
- Sign offs on updated Operating Guidelines

Chief's Activities

- HR issues due to media posts
- Operating Guideline review and updates
- Site Plan/Zoning by-law review 2
- Review of current HR policies
- Updates to recruitment brochure
- Provincial Fire Chiefs town hall meeting with Fire Marshal
- Fire Investigation reports

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



rsnyder@sdfd.ca

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

Fire Chief's Report for March 2023

Department Activities

- Inspections – 11 , 1 order written
- Training –13 sessions
- Installation of new gear extractor (washer) supplied by SFFA
- Upgrade lighting on C22
- Warranty repair to P27 (SRS fault code)
- Install Who's Responding screen at rear of hall

Chief's Activities

- Humber College FSMC course on public administration
- Media release for Enbridge/FMPSC grant
- Plumbing installed for gear extractor.
- Dufferin County Chiefs meeting
- Prepare RFP for SCBA compressor
- International Plowing Match EM meeting
- Site Plan review 1
- Procurement training
- Webinar – Strategic Communication Planning
- Mutual Coordinator training



Shelburne & District Fire Department

Prepared for Board Meeting: 11-04-23

ACCOUNTS PAYABLE			2023	2023
			February	March
4100	100-300	Secretarial/Treasurer Services	3,248.50	3,427.49
	400	Legal & Audit		5,527.09
	500	Mutual Aid Contributions		
	550	Office Supplies	174.38	228.75
	600	Materials & Supplies	592.51	44.73
	700	Service & Rent	20.35	222.79
	800	Subscriptions & Membership	100.00	150.00
	900	Conventions & Conferences	341.05	
	1000	Licence Renewal	945.22	
	1100	MTO/Aris Fees		
	1200	Health & Safety Expenses	191.84	119.45
	1300	Fire Prevention/Public Education		334.28
	1500	Training Courses/Training Expenses	250.00	1,181.84
	1800	Communication Equipment		
	1900	Dispatch Service		11,250.00
4200	100	Firefighter Wages	29,695.79	17,792.02
	102	FT Staff Wages/Stautory Ded/Pension	14,101.26	14,522.30
	200	Benefits/WSIB/EHT	6,103.16	
	150	Mileage & Meals	34.00	34.00
	500	Protective Clothing/Uniforms		5,429.49
	800	SCBA Maintenance		
	1000	Truck Operations & Maintenance	1,176.88	6,376.57
	1060	Fuel	2,432.22	1,249.46
	1100	Insurance		
	1200	Misc/Xmas Dinner/Plaque		
	1300	Utilities (Heat/Hydro/Water)	2,127.92	3,023.23
	1400	Telephone	322.50	285.17
	1600	Vaccination & Medicals		
	1650	Computer & IT Support		
	1700	Service Charges		
	1750	Ceridian Payroll	32.21	206.96
	1800	New Equipment Acquisition		3,851.52
	1810	Equipment Maintenance	350.83	
	1840	Purchases from Grants		
	1950	Purchase of Truck		
	1980	Building Maintenance	9.87	995.76
	1990	Firehall Expansion-Engineer		
	2100	Fire Hydrant Maintenance		
		GRAND TOTAL	\$ 62,250.49	\$ 76,252.90

Accounts Payable

April 11, 2023 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 02/02/2023 to 04/06/2023 Paid Invoices Cheque Date 02/02/2023 to 04/06/2023

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
001350	A.J. STONE COMPANY LIMITEI	172398	6XGASKET 6" STORZ SUCTION	005899	02/22/2023	02/22/2023	318.66
			01-4200-1810 6XGASKET 6" STORZ SUCTION				318.66
001350	A.J. STONE COMPANY LIMITEI	173914	BOOTS	005928	04/05/2023	04/05/2023	858.66
			01-4200-0500 BOOTS				858.66
Vendor Total							1,177.32
001600	ANNEX PUBLISHING & PRINTIIBK001	13170	10X SMOKE/CO ALARMS	005919	03/23/2023	03/23/2023	371.21
			01-4100-1300 10 X SMOKE/CO ALARMS				371.21
090844	ARRON FERGUSON	2023-01	CONCRETE SCREW	005920	03/23/2023	03/23/2023	7.90
			01-4200-1980 CONCRETE SCREW				7.90
090844	ARRON FERGUSON	2023-02	BOX COVER/DUPLEX RECPT	005920	03/23/2023	03/23/2023	4.61
			01-4200-1980 BOX COVER/DUPLEX RECPT				4.61
090844	ARRON FERGUSON	2023-03	WASHER ELECTRICAL INSTALL	005920	03/23/2023	03/23/2023	186.86
			01-4200-1980 WASHER ELECTRICAL INSTALL				186.86
Vendor Total							199.37
090783	BELL 5199253431	5199253431-02-2023	Dispatch Line	000594	02/22/2023	02/22/2023	86.56
			01-4200-1400 Dispatch Line				86.56
090783	BELL 5199253431	5199253431-03-2023	Dispatch Line	000616	03/23/2023	03/23/2023	86.56
			01-4200-1400 Dispatch Line				86.56
Vendor Total							173.12
002300	BELL 5199255111	5199255111-02-2023	Telephone	000595	02/22/2023	02/22/2023	145.01
			01-4200-1500 Telephone				145.01
002300	BELL 5199255111	5199255111-03-2023	Telephone	000617	03/23/2023	03/23/2023	102.87
			01-4200-1500 Telephone				102.87
Vendor Total							247.88
090599	BELL CANADA (INTERNET)	504622880-02-2023	INTERNET ACCESS	000605	03/08/2023	03/08/2023	112.94
			01-4100-0700 INTERNET ACCESS				112.94
090599	BELL CANADA (INTERNET)	504622880-03-2023	INTERNET ACCESS	000621	04/05/2023	04/05/2023	112.94
			01-4100-0700 INTERNET ACCESS				112.94
Vendor Total							225.88
090502	BELL MOBILITY	500168303-02-2023	MOBILE PHONE BILL	000596	02/22/2023	02/22/2023	126.56
			01-4200-1550 MOBILE PHONE BILL				126.56
090502	BELL MOBILITY	500168303-03-2023	MOBILE PHONE BILL	000618	03/23/2023	03/23/2023	127.24
			01-4200-1550 MOBILE PHONE BILL				127.24
Vendor Total							253.80
090870	BKC INC	2303173	ADDITIONAL LIGHTS FOR C22	005921	03/23/2023	03/23/2023	4,359.09
			01-4200-1015 ADDITIONAL LIGHTS FOR C22				4,359.09

Accounts Payable

April 11, 2023 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 02/02/2023 to 04/06/2023 Paid Invoices Cheque Date 02/02/2023 to 04/06/2023

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
090866	CANADIAN RED CROSS	CRC-F-092505	RED CROSS	005900	02/13/2023	02/13/2023	250.00
			01-4100-1500 RED CROSS				250.00
090723	CERIDIAN	2023-SAL-03	SERVICE CHARGE	000597	02/22/2023	02/22/2023	35.76
			01-4200-1750 SERVICE CHARGE				35.76
090723	CERIDIAN	2023-SAL-04	SERVICE CHARGE	000606	03/08/2023	03/08/2023	35.76
			01-4200-1750 SERVICE CHARGE				35.76
090723	CERIDIAN	2023-VFF-02	SERVICE CHARGE	000606	03/08/2023	03/08/2023	98.25
			01-4200-1750 SERVICE CHARGE				98.25
090723	CERIDIAN	2023-VFF-03	SERVICE CHARGE	000606	03/08/2023	03/08/2023	95.80
			01-4200-1750 SERVICE CHARGE				95.80
090723	CERIDIAN	2023-SAL-06	SERVICE CHARGE	000622	04/05/2023	04/05/2023	35.76
			01-4200-1750 SERVICE CHARGE				35.76
090723	CERIDIAN	2023-SAL-05	SERVICE CHARGE	000622	04/05/2023	04/05/2023	35.76
			01-4200-1750 SERVICE CHARGE				35.76
090723	CERIDIAN	2023-VFF-04	SERVICE CHARGE	000622	04/06/2023	04/06/2023	98.25
			01-4200-1750 SERVICE CHARGE				98.25
Vendor Total							435.34
090624	COUNTY OF DUFFERIN	IN8135	HP 16 PORT SWITCH	005929	04/05/2023	04/05/2023	371.12
			01-4100-0550 HP 16 PORT SWITCH				371.12
090836	DEPENDABLE EMERGENCY V INV23-106142		SPARTAN WINDSHIELD	005922	03/23/2023	03/23/2023	1,062.20
			01-4200-1005 SPARTAN WINDSHIELD				1,062.20
090836	DEPENDABLE EMERGENCY V FS12513		WATER LEVEL GAUGE	005922	03/23/2023	03/23/2023	724.52
			01-4200-1005 WATER LEVEL GAUGE				724.52
Vendor Total							1,786.72
003740	ENBRIDGE CONSUMERS GAS 122174110005-01-2023		GAS BILL	000598	02/15/2023	02/15/2023	1,296.40
			01-4200-1300 GAS BILL				1,296.40
003740	ENBRIDGE CONSUMERS GAS 122174110005-02-2023		GAS BILL	000607	03/08/2023	03/08/2023	1,374.26
			01-4200-1300 GAS BILL				1,374.26
003740	ENBRIDGE CONSUMERS GAS 122174110005-03-2023		GAS BILL	000623	04/05/2023	04/05/2023	1,108.26
			01-4200-1300 GAS BILL				1,108.26
Vendor Total							3,778.92
090585	EXCEL BUSINESS SYSTEMS 471756		METER READING FOR JANUARY	005901	02/15/2023	02/15/2023	50.47
			01-4100-0550 METER READING FOR JANUARY				50.47
090585	EXCEL BUSINESS SYSTEMS 474380		METER READING FOR FEBRUARY	005910	03/08/2023	03/08/2023	120.33
			01-4100-0550 METER READING FOR FEBRUARY				120.33
090585	EXCEL BUSINESS SYSTEMS 477235		METER READING FOR MARCH	005930	04/05/2023	04/05/2023	157.05
			01-4100-0550 METER READING FOR MARCH				157.05

Accounts Payable

April 11, 2023 Board Meeting

Vendor 000000 Through 999999

Invoice Entry Date 02/02/2023 to 04/06/2023 Paid Invoices Cheque Date 02/02/2023 to 04/06/2023

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
Vendor Total							327.85
090743	EXCEL LEASING	274086	COPIER LEASE PAYMENT	000608	03/08/2023	03/08/2023	111.87
			01-4100-0700 COPIER LEASE PAYMENT				111.87
090743	EXCEL LEASING	274974	COPIER LEASE PAYMENT	000624	04/05/2023	04/05/2023	111.87
			01-4100-0700 COPIER LEASE PAYMENT				111.87
Vendor Total							223.74
006500	FIRE MARSHAL'S PUBLIC FIRE IN006160		TRAINING MANUALS	005911	03/08/2023	03/08/2023	63.40
			01-4100-1500 TRAINING MANUALS				63.40
090766	GORD DAVENPORT AUTO INC 14417-290770		MOTOR OIL/FUNNELS	000599	02/13/2023	02/13/2023	156.43
			01-4100-0600 MOTOR OIL/FUNNELS				156.43
090766	GORD DAVENPORT AUTO INC 14417-292053		WASHNWAX/BLOCK HEATER CORD	000609	03/08/2023	03/08/2023	49.67
			01-4100-0600 WASHNWAX/BLOCK HEATER CORD				49.67
090766	GORD DAVENPORT AUTO INC 14417-293966		FLOPERM/ELECTRONIC CLEANSER	000625	04/05/2023	04/05/2023	63.25
			01-4100-0600 FLOPERM/ELECTRONIC CLEANSER				63.25
090766	GORD DAVENPORT AUTO INC 14417-293266		ABSORBALL X 6	000625	04/05/2023	04/05/2023	121.97
			01-4100-0600 ABSORBALL X 6				121.97
Vendor Total							391.32
090864	HICKS MORLEY HAMILTON ST640736		LEGAL FEES	005912	03/08/2023	03/08/2023	3,152.70
			01-4100-0400 LEGAL FEES				3,152.70
090864	HICKS MORLEY HAMILTON ST640737		LEGAL FEES	005912	03/08/2023	03/08/2023	2,984.90
			01-4100-0400 LEGAL FEES				2,984.90
090864	HICKS MORLEY HAMILTON ST643976		LEGAL FEES	005931	04/05/2023	04/05/2023	3,142.53
			01-4100-0400 LEGAL FEES				3,142.53
090756	HOMEWOOD HEALTH INC	H563647	ANNUAL EAP PROGRAM PREMIUM	005902	02/13/2023	02/13/2023	786.48
			01-4200-0400 ANNUAL EAP PROGRAM PREMIUM				786.48
008970	HYDRO ONE NETWORKS INC	200064490621-02-2023	HYDRO BILL	000600	02/15/2023	02/15/2023	1,080.34
			01-4200-1300 HYDRO BILL				1,080.34
008970	HYDRO ONE NETWORKS INC	200064490621-03-2023	HYDRO BILL	000610	03/08/2023	03/08/2023	978.08
			01-4200-1300 HYDRO BILL				978.08
008970	HYDRO ONE NETWORKS INC	200064490621-04-2023	HYDRO BILL	000626	04/05/2023	04/05/2023	1,047.74
			01-4200-1300 HYDRO BILL				1,047.74
Vendor Total							3,106.16
090872	J&T HOLDINGS INC	8714-251031	INSTALL WINDSHIELD P24	005932	04/06/2023	04/06/2023	197.75
			01-4200-1005 INSTALL WINDSHIELD P24				197.75
090801	JEFF CLAYTON	2023-03	SD CARDS FOR CAMERA	005903	02/13/2023	02/13/2023	33.89

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Invoice Entry Date 02/02/2023 to 04/06/2023 Paid Invoices Cheque Date 02/02/2023 to 04/06/2023

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
			01-4100-0550	SD CARDS FOR CAMERA			33.89
090678	LARRY BYE MOBILE REPAIR	26994	R26 SERVICE CALL-HEAT/ABS LIGH	005904	02/13/2023	02/13/2023	1,306.86
			01-4200-1030	R26 SERVICE CALL-HEAT/ABS LIGH			1,306.86
090678	LARRY BYE MOBILE REPAIR	27077	ANNUAL INSPECTION	005923	03/23/2023	03/23/2023	935.11
			01-4200-1040	ANNUAL INSPECTION			935.11
Vendor Total							2,241.97
090812	LUKE DOWNEY	2023-01	MILEAGE TO FILL AIR CYLINDERS	005905	02/15/2023	02/15/2023	34.00
			01-4200-0150	MILEAGE TO FILL AIR CYLINDERS			34.00
090824	LUST FOR DUST	2023-01	MONTHLY CLEANING INVOICE	005913	03/08/2023	03/08/2023	406.80
			01-4200-1980	MONTHLY CLEANING INVOICE			406.80
090824	LUST FOR DUST	2023-02	MONTHLY CLEANING INVOICE	005913	03/08/2023	03/08/2023	406.80
			01-4200-1980	MONTHLY CLEANING INVOICE			406.80
090824	LUST FOR DUST	2023-03	MONTHLY CLEANING INVOICE	005933	04/05/2023	04/05/2023	406.80
			01-4200-1980	MONTHLY CLEANING INVOICE			406.80
Vendor Total							1,220.40
013530	MINISTER OF FINANCE	2022	EHT ANNUAL RETURN	005906	02/22/2023	02/22/2023	5,394.91
			01-4200-0220	EHT ANNUAL RETURN			5,394.91
090869	MUNICIPAL EQUIPMENT	4544	HOSE - RED, ORANGE, YELLOW	005924	03/23/2023	03/23/2023	4,276.95
			01-4200-1800	HOSE - RED, ORANGE, YELLOW			4,276.95
090848	NOVA FIRE EQUIPMENT LTD	23090	9 X HELMETS	005914	03/08/2023	03/08/2023	6,029.21
			01-4200-0500	9 X HELMETS			6,029.21
090753	OMERS	2023-SAL-03	OMERS PREMIUMS	000611	02/22/2023	02/22/2023	1,518.16
			01-2900-6250	OMERS PREMIUMS			1,518.16
090753	OMERS	2023-SAL-04	OMERS PREMIUMS	000611	03/08/2023	03/08/2023	1,499.24
			01-2900-6250	OMERS PREMIUMS			1,499.24
090753	OMERS	2023-SAL-06	OMERS PREMIUMS	000627	04/05/2023	04/05/2023	1,809.30
			01-2900-6250	OMERS PREMIUMS			1,809.30
090753	OMERS	2023-SAL-05	OMERS PREMIUMS	000627	04/05/2023	04/05/2023	1,491.56
			01-2900-6250	OMERS PREMIUMS			1,491.56
Vendor Total							6,318.26
090867	OMFPOA CHAPTER 5	INV-2023-2	2023 ANNUAL MEMBERSHIP	005907	02/22/2023	02/22/2023	100.00
			01-4100-0800	2023 ANNUAL MEMBERSHIP			100.00
090755	ONTARIO MUNICIPAL FIRE PR2023		Annual Membership Fees	005915	03/08/2023	03/08/2023	150.00
			01-4100-0800	Annual Membership Fees			150.00

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Invoice Entry Date 02/02/2023 to 04/06/2023 Paid Invoices Cheque Date 02/02/2023 to 04/06/2023

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
090546	OS FLEMING	2023-02	MILEAGE-PICK UP MED SUPPLIES	005916	03/08/2023	03/08/2023	34.00
			01-4200-0150 MILEAGE-PICK UP MED SUPPLIES				34.00
018200	RECEIVER GENERAL FOR CAI20230032813		ANNUAL RADIO LICENSE	005908	02/13/2023	02/13/2023	945.52
			01-4100-1000 ANNUAL RADIO LICENSE				945.52
090552	ROB SELLAR	2023-01	SANDWICHES/GATORAID E	005917	03/08/2023	03/08/2023	129.66
			01-4100-1200 SANDWICHES/GATORAID				129.66
006350	SHELBURNE HOME HARDWAF377210/1		REFILL SOAP	000601	02/22/2023	02/22/2023	10.95
			01-4200-1980 REFILL SOAP				10.95
006350	SHELBURNE HOME HARDWAF378044/1		PLUMBING FOR NEW WASHER	000612	03/08/2023	03/08/2023	54.86
			01-4200-1980 PLUMBING FOR NEW WASHER				54.86
006350	SHELBURNE HOME HARDWAF378114/1		PIPE/ELBOW	000619	03/23/2023	03/23/2023	37.91
			01-4200-1980 PIPE/ELBOW				37.91
090871	SPARKLE SOLUTIONS	218178	20LB WASHER/DELIVERY/INSTALL	005925	03/23/2023	03/23/2023	7,497.55
			01-4200-1860 20LB WASHER/DELIVERY/INSTALL				7,497.55
090840	STILLWATER CONSULTING LII4477		FLMS JANUARY 2023	005918	03/08/2023	03/08/2023	415.11
			01-4100-1500 FLMS JANUARY 2023				415.11
090840	STILLWATER CONSULTING LII4539		FLMS MARCH 2023	005926	03/23/2023	03/23/2023	415.11
			01-4100-1500 FLMS MARCH 2023				415.11
090840	STILLWATER CONSULTING LII4507		FLMS FEBRUARY 2023	005926	03/23/2023	03/23/2023	415.11
			01-4100-1500 FLMS FEBRUARY 2023				415.11
Vendor Total							1,245.33
090573	SUNCOR ENERGY PRODUCT\$23 02 02		FUEL FOR TRUCKS	000602	02/15/2023	02/15/2023	1,628.60
			01-4200-1060 FUEL FOR TRUCKS				1,628.60
090573	SUNCOR ENERGY PRODUCT\$23 03 02		FUEL FOR TRUCKS	000613	03/08/2023	03/08/2023	1,094.31
			01-4200-1060 FUEL FOR TRUCKS				1,094.31
090573	SUNCOR ENERGY PRODUCT\$23 04 03		FUEL FOR TRUCKS	000628	04/06/2023	04/06/2023	1,002.19
			01-4200-1060 FUEL FOR TRUCKS				1,002.19
Vendor Total							3,725.10
090538	TD CANADA TRUST	2023-02	MONTHLY VISA STMT	000603	02/22/2023	02/22/2023	1,120.43
			01-4100-1200 TIM HORTON'S REHAB				52.57
			01-4200-1810 FUSES FOR HURST TOOLS				17.59
			01-4200-1810 CAMERA BATTERY & CHARGER				25.98
			01-4100-0700 ZOOM				22.60
			01-4100-0550 OFFICE SUPPLIES				109.27
			01-4200-1810 CHAIN OIL				25.43

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Invoice Entry Date 02/02/2023 to 04/06/2023 Paid Invoices Cheque Date 02/02/2023 to 04/06/2023

Vendor Number	Vendor Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
			01-4100-0600				336.97
			01-4100-1200				35.58
			01-4100-1200				28.24
			01-4100-0900				378.72
			01-4100-1200				87.48
090538	TD CANADA TRUST	2023-03	MONTHLY VISA STMT	000614	03/08/2023	03/08/2023	155.84
			01-4100-0700				22.60
			01-4100-0550				110.66
			01-4100-0550				22.58
Vendor Total							1,276.27
020650	TOWN OF SHELBURNE	0525075	WATER/SEWER BILLING	000620	03/23/2023	03/23/2023	860.18
			01-4200-1300				860.18
020650	TOWN OF SHELBURNE	0525120	WATER/SEWER BILLING	000620	03/23/2023	03/23/2023	54.01
			01-4200-1300				54.01
020650	TOWN OF SHELBURNE	525377	2023 INSURANCE PREMIUM	005934	04/05/2023	04/05/2023	58,467.68
			01-4200-1100				58,467.68
020650	TOWN OF SHELBURNE	525400	HEALTH BENEFITS MARCH 2023	005934	04/05/2023	04/05/2023	840.06
			01-4200-0200				840.06
020650	TOWN OF SHELBURNE	525391	HEALTH BENEFITS FEBRUARY 2023	005934	04/05/2023	04/05/2023	1,013.25
			01-4200-0200				1,013.25
Vendor Total							61,235.18
090868	TOWN OF TILLSONBURG	2023-0097	Quarterly Dispatch Service	005927	03/23/2023	03/23/2023	11,250.00
			01-4100-1900				11,250.00
090544	WAYNE BIRD FUELS	743720	FUEL FOR TRUCKS	000604	02/13/2023	02/13/2023	1,072.26
			01-4200-1060				1,072.26
090544	WAYNE BIRD FUELS	745471	FUEL FOR TRUCKS	000615	03/01/2023	03/08/2023	89.05
			01-4200-1060				84.98
			01-4200-1060				4.07
090544	WAYNE BIRD FUELS	742722	FUEL FOR TRUCKS	000615	03/08/2023	03/08/2023	73.12
			01-4200-1060				73.12
090544	WAYNE BIRD FUELS	744800	FUEL FOR TRUCKS	000615	03/08/2023	03/08/2023	130.53
			01-4200-1060				130.53
090544	WAYNE BIRD FUELS	753790	FUEL FOR TRUCKS	000629	04/06/2023	04/06/2023	283.58
			01-4200-1060				283.58
Vendor Total							1,648.54
090805	ZOLL MEDICAL CANADA INC	292908	PEDI-PADZ	005909	02/13/2023	02/13/2023	164.56
			01-4100-0600				164.56

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Invoice Entry Date 02/02/2023 to 04/06/2023 Paid Invoices Cheque Date 02/02/2023 to 04/06/2023

Vendor Number Name	Invoice Number	Invoice Desc	Chq Nbr	Invoice Date	Entry Date	Amount
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Unpaid Invoices 0.00

Paid Invoices 143,061.62

Invoices Total 143,061.62

Selected G/L Account Total 143,061.62