

CORPORATION OF THE
TOWNSHIP OF BILLINGS

AGENDA

June 20th, 2022 7:30 p.m.

Electronic

1. OPEN
2. APPROVAL OF AGENDA
3. DISCLOSURE OF PECUNIARY INTEREST
4. ADOPTION OF MINUTES
 - a) June 7th, 2022 Regular Council Meeting Minutes
 - b) June 15th, 2022 Special Council Meeting Minutes
5. DELEGATIONS
6. COMMITTEE REPORTS
7. OLD BUSINESS
 - a) Oakville Energy Corporation Lease
8. NEW BUSINESS
 - a) 2021 Manitoulin Planning Board Financial Statements
 - b) 2022 Citizens of the Year
 - c) Keira's Law Resolution
9. CORRESPONDENCE
10. INFORMATION
 - a) Renaming of the Assiginack Municipal Marina
11. ACCOUNTS FOR PAYMENT
12. CLOSED SESSION
 - a) Labour Relations
13. CONFIRMING BY-LAW
14. ADJOURNMENT

Memorandum

To: Mayor, Council
cc: Staff, Public
From: Staff
Date: June 16th, 2022
RE: June 20th, 2022 Council Meeting

4. Minutes

- a) June 7th, 2022 Regular Council Meeting Minutes

Please review the minutes for approval.

- b) June 15th, 2022 Special Council Meeting Minutes

Please review the minutes for approval.

5. Delegations

None.

6. Committee Reports

None.

7. Old Business

- a) Oakville Energy Corporation Lease

Discussion to be led by Mayor Anderson and Deputy Mayor Barker.
Staff have no new background information to provide.

8. New Business

- a) 2021 Manitoulin Planning Board Financial Statements

Recommendation:

That Council accepts the Manitoulin Planning Board Financial Statements for 2021.

These financial statements were included as Information during the June 7th, 2022 Regular Council Meeting. The Manitoulin Planning Board has requested a resolution be passed by Council and recorded accepting the 2021 Financial Statements for the Manitoulin Planning Board.

- b) 2022 Citizens of the Year

Recommendation:

That Council selects the Citizens of the Year, one under the age of 18 and one over the age of 18, as nominated.

Staff received the following nominations and reasons why as detailed below:

Under 18	
Nominee	Detail
The Joyce Kids	<p>"I would like to nominate the Joyce family kids from Pleasant Valley - David and Sarah helped hide easter eggs for the hunt in April and David so kindly gave a plastic shell to a friend (who had fewer shells than he did) knowing it held the "golden ticket" which was for a basket of goodies. David, Sarah and their two younger siblings participated in the Island wide clean up hosted by Manitoulin Streams between April 24 and May 9. They covered more than 10 kilometres of roads collecting many bags of garbage along with bins of bottles. They donated the bottle return money to Gore Bay Bruins hockey even though none of them play hockey (but their friends do).</p> <p>The Joyce family are an example of paying it forward and have shown how they go above and beyond for their community."</p>

Over 18	
Nominee	Detail
Diane Fraser	"I vote for Diane Fraser."
Andrew Preyde	<p>"I would like to nominate Andrew Preyde as citizen of the year. His commitment to the new rink has been an inspiration to a lot of younger families in Billings Township to get involved in their community and the rink is now a hub for winter activities. I know a lot of people were involved in this project but I also feel that if Andrew had not started to keep the old rink cleaned off, we would not have what we have now."</p>
Diane Larocque	<p>"I would like to nominate Diane Larocque for Citizen of the Year (adults over 18) for the following reason:</p> <p>Diane has been active in our community since moving here full time just less than 10 years ago. She has been on several committees of Council as a volunteer. They include the adhoc Rebranding Committee, Economic Development, Parks Recreation & Wellness and most recently the Museum Board. Diane does more than just attend meetings. She decorates the village at Christmas time, helps at St John's Anglican Church doing outreach in the winter months and volunteers at the annual yard sale</p>

	and BBQ, organizes the annual Christmas in Kagawong market.”
Diane Larocque	<p>“I nominate Diane Larocque for Citizen of the Year.</p> <p>In 2014 Diane and Doug moved back to Kagawong, from that moment Diane has been involved in our community helping, organizing, stringing Christmas lights, hanging Christmas decorations outside in frigid weather, she has put up scarecrows and then taken them down all for the community.</p> <p>Diane is a member of St. John's Anglican church and whenever they have an event Diane is involved in some capacity, helping them fundraise.</p> <p>Diane has sat on the Library Board. Diane sits on The Billings Museum Board and is a committee member of Billings Economic Development Board.</p> <p>When Diane joined EDC she volunteered to help in many capacities, she is the sole person who canvassed our business for money for gifts for our community children for one of our Christmas Santa events, she collected \$500.00 and she for many years is the person responsible for organizing the Santa event. It is her role to organize the vendors for Christmas in Kagawong, she decorates the Park Centre for Christmas, she undecorates the park centre after Christmas, she has cooked turkeys, she has cooked meat pies, she washes dishes, she was the individual who helped set up the successful Christmas in Kagawong event at the Old Church, she sold hot chocolate, hot dogs, coffee at that event and sold her sister in laws hand made signs because the money was to be donated to cat and dog rescue. In 2019 she decided that all the township's decorations needed to be organized and so with Kathy's permission she bought totes and organized them for the township, she listed all the decorations and gave that list to the office then she took those decorations to one spot so everything was in order.</p> <p>Our community has benefitted from her commitment to us and I believe that she is a deserving recipient of this award.”</p>

c) Keira's Law Resolution

Recommendation:

That Council supports the Town of Aurora's resolution passed regarding Private Member's Bill C-233 "Keira's Law"

9. Correspondence

None.

10. Information

Council may move any of these items to new business during the agenda approval for discussion at this meeting, or request that an item(s) be included on a future agenda for discussion.

- a) Renaming of the Assiginack Municipal Marina

12. Closed Session

There will be a closed session to discuss a matter pertaining to labour relations.

The Corporation of the
Township of Billings
Regular Council Meeting

June 7th, 2022 7:30 p.m.

Electronic Meeting

Present: Mayor Ian Anderson, Councillors Bryan Barker, Sharon Alkenbrack, Michael Hunt and Sharon Jackson

Regrets: None.

Staff: Kathy McDonald, CAO/Clerk; Tiana Mills, Deputy Clerk; Todd Gordon, MPM; Arthur Moran, By Law Officer; Cheryl McCulligh, Treasurer; Chris Cyr, Public Works Superintendent

Media: Tom Sasvari

Members of the General Public

1. OPEN

2022- 170 Barker - Alkenbrack

BE IT RESOLVED that this regular meeting of Council be opened with a quorum present at 7:30 p.m. with Mayor Anderson presiding.

Carried

2. APPROVAL OF AGENDA

2022- 171 Hunt - Jackson

BE IT RESOLVED that the agenda for the June 7th, 2022 regular meeting of Council be accepted as presented.

Carried

3. DISCLOSURE OF PECUNIARY INTEREST

None.

4. ADOPTION OF MINUTES

a) May 16th, 2022 Regular Council Meeting Minutes

2022- 172 Alkenbrack - Hunt

BE IT RESOLVED that the minutes for the May 16th, 2022 regular meeting of Council be accepted as presented.

Carried

b) May 30th, Special Council Meeting Minutes

2022- 173 Barker - Alkenbrack

BE IT RESOLVED that the minutes for the May 30th, 2022 special meeting of Council be accepted as presented.

Carried

5. DELEGATIONS

None.

6. COMMITTEE REPORTS

- a) **Parks, Recreation and Wellness Committee Report – May 24, 2022**
Council received report.
- b) **Billings Museum Committee Report – May 2, 2022**
Council received report.
- c) **Climate Action Committee Report – May 25, 2022**
Council received report.
- d) **Climate Action Committee Earth Day Event Report – May 23, 2022**
Council received report.
- e) **Lake Kagawong Resource Committee Report – May 26, 2022**
Council received report.

7. OLD BUSINESS

- a) **Fire Hall Engineering**
2022-174 Alkenbrack - Jackson
BE IT RESOLVED that Council hold a special meeting to discuss the Firehall Renovation with staff.

Carried

8. NEW BUSINESS

- a) **Museum Committee Member Application**
2022-175 Hunt - Barker
BE IT RESOLVED that Council accepts Wes Newburn's application to join the Billings Museum Committee.

Carried

- b) **2022-29 Backyard Chicken By-Law**
2022-176 Alkenbrack - Barker
BE IT RESOLVED that Council gives by-law 2022-29, being a by-law to regulate the keeping and licensing of backyard chickens, first reading.

Carried

- c) **2022-30 Lake Kagawong Resource Committee Terms of Reference Revision**
2022-177 Barker - Jackson
BE IT RESOLVED that Council gives by-law 2022-30, being a by-law to revise the Lake Kagawong Resource Committee Terms of Reference.

Carried

- d) **Proposed Blue Box Master Service Agreement Letter**
2022-178 Barker - Jackson

BE IT RESOLVED that Council supports the letter as written and distributed by AMO directed to Circular Materials Ontario (CMO).

Carried

9. CORRESPONDANCE

a) Gore Bay Request for Funds

2022-179 Alkenbrack - Barker

BE IT RESOLVED that Council directs staff to include this request in the Draft Budget.

Carried

b) Manitoulin Metal Request for Funds

2022-180 Jackson - Hunt

BE IT RESOLVED that Council directs staff to include this request in the Draft Budget.

Carried

c) St. John's Anglican Church "Treebilee"

2022-181 Hunt - Alkenbrack

BE IT RESOLVED that Council approves the request to plant a flowering crab apple tree at the proposed site near the lighthouse in Celebration of the Queen Elizabeth's Platinum Jubilee or "Treebilee."

Carried

10. INFORMATION

a) COVID-19 Support Line Conclusion

Council received report.

b) Parks, Recreation and Wellness Committee Minutes – May 24, 2022

Council received report.

c) Ontario Must Build It Right the First Time

Council received report.

d) District Services Board 2022 First Quarter Activity Report

Council received report.

e) District Services Board 2021 Audited Financial Statements

Council received report.

f) District Services Board Surplus Funds

Council received report.

g) Lake Kagawong Resource Committee Minutes – May 26, 2022

Council received report.

11. ACCOUNTS FOR PAYMENT

2022- 182 Alkenbrack - Hunt

BE IT RESOLVED that Council Authorizes the following accounts for payment:

General Accounts \$73,839.21

and that cheques numbered 7272 to 7293 be authorized for signing as described in the attached register.

Carried

12. CLOSED SESSION

2022-183 Barker - Alkenbrack

BE IT RESOLVED that in accordance with Section 239(2)(d) of the *Municipal Act, 2001 S.O. Chapter 25*, this Council proceed to a Closed Session at 8:33 p.m. in order to discuss an item involving labour relations.

Carried

...

2022-186 Alkenbrack - Jackson

BE IT RESOLVED that Council moves out of the Closed Session at 9:30 p.m. and resume their regular, open meeting.

Carried

13. CONFIRMING BY-LAW

2022-187 Alkenbrack - Barker

BE IT RESOLVED that By-law 2022-31, being a by-law to confirm the proceedings of Council be given first, second, third reading and enacted.

Carried

14. ADJOURNMENT

2022-188 Barker – Hunt

BE IT RESOLVED that this regular meeting of Council be adjourned at 9:31 p.m.

Carried

Ian Anderson, Mayor

Kathy McDonald, CAO/Clerk

The Corporation of the
Township of Billings
Special Council Meeting

June 15th, 2022 7:00 p.m.

Electronic Meeting

Present: Mayor Anderson, Councillors Bryan Barker, Michael Hunt, Sharon Alkenbrack and Sharon Jackson

Staff: Kathy McDonald, CAO/Clerk; Todd Gordon, MPM; Tiana Mills, Deputy Clerk; Cheryl McCulligh, Treasurer; Chris Cyr, Public Works Superintendent

Regrets: None.

1. OPEN

2022-189 Barker - Hunt

BE IT RESOLVED that this special meeting of Council be opened with a quorum present at 7:04 p.m. with Mayor Anderson presiding.

Carried

2. APPROVAL OF AGENDA

2022-190 Jackson - Barker

BE IT RESOLVED that the agenda for the June 15th, 2022 special meeting of Council be accepted as presented.

Carried

3. DISCLOSURE OF PECUNIARY INTEREST

None.

4. ADOPTION OF MINUTES

None.

5. DELEGATIONS

None

6. COMMITTEE REPORTS

None.

7. OLD BUSINESS

a) Fire Hall

2022-191 Barker - Hunt

BE IT RESOLVED that Council enters into a contract with Tulloch Engineering for the engineering and design for the renovation of the Fire Hall at a total upset cost of \$94,920.00 (including HST).

Carried

2022-192 Alkenbrack-Barker

BE IT RESOLVED that Council gives 2022-32, being a by-law to enter into an agreement with Tulloch Engineering for the engineering and design of the Fire Hall renovation three readings and enacted.

Carried

8. NEW BUSINESS

None.

9. CORRESPONDENCE

None.

10. INFORMATION

None.

11. ACCOUNTS FOR PAYMENT

None.

12. CLOSED SESSION

2022-193 Barker - Alkenbrack

BE IT RESOLVED that in accordance with Section 239(2)(d) of the *Municipal Act, 2001 S.O. Chapter 25*, this Council proceed to a Closed Session at 7:25 p.m. in order to discuss an item involving labour relations.

Carried

...

2022-194 Alkenbrack - Barker

BE IT RESOLVED that Council moves out of the Closed Session at 9:30 p.m. and resume their special, open meeting.

Carried

13. CONFIRMING BY-LAW

2022-195 Alkenbrack - Jackson

BE IT RESOLVED that By-law 2022-33, being a by-law to confirm the proceedings of Council be given first, second, third reading and enacted.

Carried

14. ADJOURNMENT

2022-196 Barker - Hunt

BE IT RESOLVED that this special meeting of Council be adjourned at 9:30 p.m.

Carried

Ian Anderson, Mayor

Kathy McDonald, CAO/Clerk

**MANITOULIN-SUDBURY
DISTRICT SERVICES BOARD**

Financial Statements

Year Ended December 31, 2021

DRAFT - May 18, 2022

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying financial statements of Manitoulin-Sudbury District Services Board ("Board") are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 2 to these financial statements. The preparation of the financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Board members meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Freelandt Caldwell Reilly LLP, independent external auditors appointed by the Board. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's financial statements.

Chief Administrator Officer

Director of Finance

May 23, 2022

Date

INDEPENDENT AUDITORS' REPORT

To the Members of Manitoulin-Sudbury District Services Board and Members of Councils, Inhabitants and Ratepayers of Municipalities listed in Note 2

Opinion

We have audited the financial statements of Manitoulin-Sudbury District Services Board, which comprise the financial position as at December 31, 2021, and the statements of operations and changes in accumulated surplus, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Manitoulin-Sudbury District Services Board 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Our examination was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedules 1 through 7 is presented for purposes of management analysis, budgeting and funding provider analysis and is not a required part of the basic financial statements. The supplementary schedules have not been and are not intended to be prepared in accordance with Canadian generally accepted accounting principles. The supplementary schedules have been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

INDEPENDENT AUDITORS' REPORT (continued)

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

FREELANDT CALDWELL REILLY LLP

Chartered Professional Accountants
Licensed Public Accountants

Espanola, Ontario
May 23, 2022

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Statement of Financial Position****Year ended December 31, 2021 with comparative figures for 2020**

	2021	2020
	\$	\$
Financial Assets		
Cash and cash equivalents	16,331,147	17,360,035
Accounts receivable	1,118,287	488,661
	17,449,434	17,848,696
Liabilities		
Accounts payable and accrued liabilities	8,080,299	8,798,856
Post-employment benefit obligation (note 5)	1,163,400	1,154,100
Deferred contributions (note 6)	1,302,692	2,271,894
Capital lease obligation (note 8)	721,264	280,109
	11,267,655	12,504,959
Net assets (note 9)	6,181,779	5,343,737
Non-financial Assets (note 10)		
Tangible capital assets (note 11)	14,205,851	14,681,251
Prepaid expenses	445,108	219,238
Prepaid assistance	379,624	359,690
	15,030,583	15,260,179
Accumulated Surplus	21,212,362	20,603,916

Contingent liabilities (note 12)

Approved by the Board of Directors:

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
Statement of Operations and Changes in Accumulated Surplus
Year ended December 31, 2021 with comparative figures for 2020

	2021	2021	2020
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Ontario Works Administration Programs	8,446,614	7,314,155	7,643,913
Paramedic Services	18,107,664	19,678,458	18,345,092
Community Housing	4,707,969	5,507,766	4,493,252
Child Care Programs	9,791,645	9,955,310	7,361,499
Homelessness Programs	766,183	3,546,569	1,006,348
Other revenue	219,695	244,341	290,509
Total revenue	42,039,770	46,246,599	39,140,613
Expenditures			
Ontario Works Administration Programs	8,446,614	7,301,094	7,872,901
Paramedic Services	17,269,176	19,566,004	18,063,889
Community Housing	4,255,071	5,026,188	4,783,524
Child Care Programs	9,791,645	9,955,310	7,361,499
Homelessness Programs	766,183	3,546,569	1,006,348
Other expenditures	246,697	242,988	252,286
Total expenditures (note 14)	40,775,386	45,638,153	39,340,447
Annual surplus (deficit) before undernoted item	1,264,384	608,446	(199,834)
Refund of prior years' Municipal Apportionment		-	-
Annual surplus (deficit)	1,264,384	608,446	(199,834)
Accumulated surplus, beginning of year	20,603,916	20,603,916	20,803,750
Accumulated surplus, end of year	21,868,300	21,212,362	20,603,916

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Statement of Changes in Net Assets****Year ended December 31, 2021 with comparative figures for 2020**

	2021	2021	2020
	Budget	Actual	Actual
	\$	\$	\$
Annual surplus (deficit)	1,264,384	608,446	(199,834)
Acquisition of tangible capital assets	-	(1,219,971)	(556,041)
Amortization of tangible capital assets	-	1,676,890	1,496,239
Loss (gain) on disposal of tangible capital assets	-	(130,000)	243,551
Proceeds on disposal of tangible capital assets	-	148,481	417,508
Change in prepaid expenses	-	(225,870)	(17,435)
Change in prepaid assistance	-	(19,934)	18,310
Change in net assets	1,264,384	838,042	1,402,298
Net assets, beginning of year	5,343,737	5,343,737	3,941,439
Net assets, end of year	6,608,121	6,181,779	5,343,737

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Statement of Cash Flows****Year ended December 31, 2021 with comparative figures for 2020**

	2021	2020
	\$	\$
Cash flows from operations		
Annual surplus (deficit)	608,446	(199,834)
Non-cash items including amortization		
Amortization of tangible capital assets	1,676,890	1,496,239
Loss (gain) on disposal of tangible capital assets	(130,000)	243,551
	2,155,336	1,539,956
Changes in non-cash assets and liabilities		
Accounts receivable	(629,626)	(40,436)
Accounts payable and accrued liabilities	(718,557)	4,186,383
Post-employment benefit obligation	9,300	20,600
Deferred contributions	(969,202)	1,178,131
Prepaid expenses	(225,870)	(17,435)
Prepaid assistance	(19,934)	18,310
	(398,553)	6,885,509
Capital transactions		
Proceeds on disposal of tangible capital assets	148,481	417,508
Cash used to acquire tangible capital assets	(608,171)	(556,041)
	(459,690)	(138,533)
Financing transactions		
Repayment of capital lease obligation	(170,645)	(140,054)
Increase (decrease) in cash and cash equivalents	(1,028,888)	6,606,922
Cash and cash equivalents, beginning of year	17,360,035	10,753,113
Cash and cash equivalents, end of year	16,331,147	17,360,035

The accompanying notes are an integral part of the financial statements

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

Notes to the Financial Statements

Year ended December 31, 2021

1. NATURE OF ORGANIZATION

The Manitoulin-Sudbury District Service Board (The Board) is located in Espanola, Ontario and is a municipal service management organization created by the provincial government to oversee the local planning, coordination and delivery of a range of services and programs divested to the municipal order of government.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Board are the representation of management. The financial statements are prepared using Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

a) Basis of accounting

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.

b) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances held by major financial institutions and short-term investments which are readily convertible into a known amount of cash and are subject to an insignificant risk to changes in fair value.

c) Leases

Leases are classified as either capital or operating leases. Leases that transfer substantially all of the benefits and inherent risks of ownership of property to the company are accounted for as capital leases. At the time a capital lease is entered into, an asset is recorded together with its related long-term obligation to reflect the acquisition and financing. Equipment recorded under capital leases is amortized on the same basis as described below. Payments under operating leases are expensed as incurred.

d) Tangible capital assets

Tangible capital assets are recorded at cost. The Board provides for the amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital asset over the estimated useful life of the asset. The annual amortization rates are follows:

Assets	Basis	Rate %
Buildings	Straight-line	4
Computer equipment	Straight-line	30
Vehicles, machinery and equipment	Straight-line	30
Furniture, fixtures, and other equipment	Straight-line	20
Software	Straight-line	100

Additions are amortized at the full annual rate in the year of acquisition. No amortization is recorded in the year of disposal.

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)**e) Revenue recognition and deferred contributions**

Revenue from government grants and contributions are recognized in the period that the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met; and the amount can reasonably be estimated. Government contributions received before these criteria have been met are recorded in the accounts as deferred contributions in the year of receipt and are recognized as revenue in the period in which all the recognition criteria have been met.

Other revenues including certain user fees, rents and interest are recorded on the accrual basis, when earned, if the amount to be received can be reasonably estimated and collection is reasonably assured.

Provincial Ministries subsidize the operations of the Manitoulin-Sudbury District Services Board. Since the operations are reviewed by the Ministries in the subsequent fiscal period, subsidy adjustments, if any, are recorded in the year in which the adjustments are determined.

f) Forgivable loans

Forgivable loans issued under the Investment in Affordable Housing (IAH) program are treated initially as a grant and expensed when issued. If the recipient meets all the conditions under the IAH program this loan is forgiven and no amount is recovered. If they fail to meet the conditions, the loan is recovered and recorded as a gain which is offset against the current year expense.

g) Retirement and Post-Employment Benefits

The Board provides retirement and post-employment benefits to Land Ambulance employees. These benefits are payable at death, termination, lay-off or retirement. The Board has adopted the following policies with respect to accounting for these employee benefits:

- i) The costs of post-employment benefits are determined using management's best estimate of health care costs, employee turnover rates and discount rates. Adjustments to these costs arising from plan amendments and changes in estimates are accounted for in the period of the amendment or change.
- ii) The expense related to the defined benefit pension plan are the employer's contributions to the plan in the year.
- iii) The discount rate used in the determination of post-employment benefits is 2.40%.

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

Notes to the Financial Statements

Year ended December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Financial instruments

Measurement of financial instruments

The Board initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Board subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities that are quoted in an active market, which are subsequently measured at fair value. Changes in fair value are recognized in annual surplus in the period they occur.

Financial assets measured at amortized cost include cash and cash equivalents, and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and capital lease obligation.

Impairment

Financial assets measured at other than fair value are tested for impairment when there are indicators of possible impairments. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in the annual surplus.

When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in the annual surplus, in the period it is identified and measurable up to the amount of the previously recognized impairment.

i) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and reported amounts of certain revenues and expenditures during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Estimates used in the preparation of the accompanying financial statements include certain accounts receivable, allowances for accounts receivable, certain deferred contributions, amounts repayable to certain funders and the estimated useful lives of tangible capital assets.

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

3. MUNICIPAL APPORTIONMENT

Municipal apportionment is allocated to programs as follows:

	2021	2020
	\$	\$
Paramedic Services	6,793,382	6,784,711
Community Housing	2,254,678	2,227,660
Ontario Works	1,047,426	1,030,001
Child Care	668,038	668,038
Administration	(99,163)	(99,163)
	10,664,361	10,611,247

	2021	2020
	%	%
Municipal Percentage Share		
Town of Espanola	11.270	11.270
Township of Sables-Spanish Rivers	6.310	6.330
Township of Baldwin	1.160	1.160
Township of Nairn and Hyman	1.440	1.440
Municipality of Markstay - Warren	5.450	5.470
Municipality of St. Charles	3.680	3.700
Municipality of French River	11.170	11.170
Town of Chapleau	1.850	1.870
Township of Cockburn Island	0.220	0.220
Township of Gordon and Barrie Island	2.720	2.700
Township of Burpee and Mills	1.400	1.390
Town of Gore Bay	1.310	1.320
Township of Billings	3.360	3.300
Township of Central Manitoulin	7.530	7.510
Township of Tehkummah	1.470	1.470
Township of Northeastern Manitoulin and the Islands	10.070	9.970
Township of Assiginack	3.560	3.530
Municipality of Killarney	6.190	6.280
Other unorganized areas within the Manitoulin-Sudbury Districts	19.900	19.900

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

4. PENSION AGREEMENTS

The Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of the members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2021 was \$1,110,588 (2020 - \$1,087,121) for current service and is included on the statement of operations and changes in accumulated surplus.

At December 31, 2021, the OMERS pension plan had total assets of \$137.8 billion (2020 - \$122.5 billion) and an accumulated deficit of \$3.131 billion (2020 - \$3.211 billion deficit).

5. LIABILITY FOR POST-EMPLOYMENT BENEFITS PLANS

The Board provides a severance benefit plan for the Land Ambulance employees. The plan includes one week of pay per year of services to a maximum of 26 weeks. The benefit is payable at death, termination, lay-off or retirement. To be eligible, the employee must have completed five years of services. In addition, eligibility for retirement is at age 55, and eligibility for termination is if age plus service is greater than 80.

The Board measures its accrued obligations and the fair value of plan assets for accounting purposes as of December 31, each year. The most recent actuarial valuation of the benefit plan for funding purposes was as of December 31, 2021. Information about the Board's severance benefit plan is as follows:

	2021	2020
Benefit Expense	\$ 166,300	\$ 129,400
Financial position - December 31		
Benefit obligation	1,519,200	1,537,600
Fair value of plan assets	-	-
Funded status - surplus (deficit)	(1,519,200)	(1,537,600)
Unamortized amounts - December 31		
Unamortized actuarial gains/(losses)	(355,800)	(383,500)
Prior service costs	-	-
Accrued Benefit Liability	\$ (1,163,400)	\$ (1,154,100)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

5. LIABILITY FOR POST-EMPLOYMENT BENEFITS PLANS (continued)

Similar to most post-employment benefit plans in Canada, the Board's plan is not pre-funded, resulting in a plan deficit equal to the accrued benefit obligation offset by any actuarial gains/losses.

The main assumptions employed for the valuations are as follows:

Interest (discount) rate	2.40%
Salary increase rate	2.00%
Retirement age – later of age 62 and the valuation date	
Mortality – Canadian Pensioners' Mortality Table Public Sector Projected on a generational basis use CPM Improvement Scale B	

6. DEFERRED CONTRIBUTIONS

Deferred contributions consist of unspent provincial subsidies for the following programs:

	2021	2020
	\$	\$
Ontario Works	51,497	120,137
Paramedic Services	466,570	805,626
Community Housing	514,202	533,886
Child Care	231,054	-
Homelessness	39,369	812,245
	1,302,692	2,271,894

7. COMMITMENTS

The Board rents office and Paramedic Services space under leases with terms as follows:

	Annual Rent	Expiry date
	\$	
Noelville - OW	2,220	2026
Noelville - Paramedic Services	46,319	2029
Little Current - OW	26,105	2029
Killarney - Paramedic Services	38,731	2029

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

8. CAPITAL LEASE OBLIGATION

	2021	2020
	\$	\$
Stryker Canada LP		
Repayable in blended monthly instalments \$11,671 including imputed interest at 2% per annum, secured by specified equipment with a carrying value of \$14,054 maturing June 2022	140,054	280,109
Stryker Canada LP		
Repayable in blended monthly instalments \$11,323 including imputed interest at 3.6% per annum, secured by specified equipment with a carrying value of \$581,210 maturing April 2026	581,210	-
	721,264	280,109

Capital leases are recorded at an amount equal to the lease payments using the lower of the company's incremental borrowing rate and the interest rate implicit in the lease. The interest rates on these obligations are 2% and 3.6%. The following is a schedule of the lease payments under capital leases:

	\$
2022	262,412
2023	122,358
2024	122,358
2025	122,358
2026	91,778
	721,264

Interest charges to the accounts of the organization on the lease during the year amounted to \$22,407 (2020 - \$6,183).

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

9. NET ASSETS

The balance on the statement of financial position of net assets at the end of the year is comprised of the following:

	2021	2020
	\$	\$
To be used:		
for the general increase in (reduction of) annual operations	(701,200)	(521,217)
for reserves and reserve funds (schedule 7)	6,882,979	5,864,954
Total net assets	6,181,779	5,343,737

10. NON-FINANCIAL ASSETS

Tangible capital assets, prepaid expenses and prepaid assistance are accounted for as assets by the Board, because they can be used to provide services in future periods. These assets do not normally provide resources to discharge liabilities of the Board unless they are sold.

DRAFT - May 18, 2022

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

Notes to the Financial Statements

Year ended December 31, 2021

11. TANGIBLE CAPITAL ASSETS

2021	Capital Work in Progress \$	Land \$	Buildings \$	Furniture, fixtures, and other equipment \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	2021 Total \$
Cost							
Balance, beginning of year	-	4,444,726	22,145,853	2,581,539	334,728	3,670,694	33,177,540
Additions	-	-	-	611,800	-	608,171	1,219,971
Disposals	-	-	-	-	-	(376,630)	(376,630)
Balance, end of year	-	4,444,726	22,145,853	3,193,339	334,728	3,902,235	34,020,881
Accumulated Amortization							
Balance, beginning of year	-	-	13,761,556	2,082,166	306,629	2,345,938	18,496,289
Disposals	-	-	-	-	-	(358,149)	(358,149)
Amortization expense	-	-	756,641	380,727	14,049	525,473	1,676,890
Balance, end of year	-	-	14,518,197	2,462,893	320,678	2,513,262	19,815,030
Net book value	-	4,444,726	7,627,656	730,446	14,050	1,388,973	14,205,851
2020	Capital Work in Progress \$	Land \$	Buildings \$	Furniture, fixtures, and other equipment \$	Computer Equipment \$	Vehicles, Machinery & Equipment \$	2020 Total \$
Cost							
Balance, beginning of year	-	4,721,883	22,914,974	2,581,539	334,728	3,584,736	34,137,860
Additions	-	-	-	-	-	556,041	556,041
Disposals	-	(277,157)	(769,121)	-	-	(470,083)	(1,516,361)
Balance, end of year	-	4,444,726	22,145,853	2,581,539	334,728	3,670,694	33,177,540
Accumulated Amortization							
Balance, beginning of year	-	-	13,492,027	1,802,829	292,582	2,267,914	17,855,352
Disposals	-	-	(487,110)	-	-	(368,192)	(855,302)
Amortization expense	-	-	756,639	279,337	14,047	446,216	1,496,239
Balance, end of year	-	-	13,761,556	2,082,166	306,629	2,345,938	18,496,289
Net book value	-	4,444,726	8,384,297	499,373	28,099	1,324,756	14,681,251

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

11. TANGIBLE CAPITAL ASSETS (continued)

Included in furniture, fixtures and other equipment are assets under capital lease with cost and accumulated amortization of \$1,592,181 (2020 - \$980,381) and \$962,687 (2020 - \$700,271), respectively.

During the year, amortization of assets financed by capital lease amounted to \$262,414 (2020 - \$140,054).

12. CONTINGENT LIABILITIES

The Board is contingently liable for accumulated sick leave in the amount of \$192,832 (2020 - \$183,288) for Paramedic Services employees. Accumulated sick leave is only payable to cover illness related absences and there is no liability to pay any amounts to employees on change or termination of employment.

No liability is reflected in these financial statements for the accumulated sick leave to Paramedic Services employees.

Provincial Ministries subsidize the operations of the Manitoulin-Sudbury District Services Board. Since the operations are reviewed by the Ministries in the subsequent fiscal period, subsidy adjustments, if any, are recorded in the year in which the adjustments are determined.

13. FORGIVABLE LOANS

Included in the Community Housing Program expenditures is \$NIL (2020 - \$73,651) in grants with forgivable conditions. These grants are issued to low income home owners as forgivable loans. The loans are to be written off over 10 years. However, if the house is sold before the 10-year forgiveness period, the home owner must repay a pro-rated amount back to the Board. If the Board receives funds because of a homeowner selling their property, the amount is used by the Board to grant a new loan to another low income home owner.

During the year, funds received back from homeowners under this program amounted to \$90,344 (2020 - \$80,593) which have been offset with the current year expense.

14. EXPENDITURES BY OBJECT

As required by Section 1201.086 of the Public Sector Accounting Board reporting requirements, these financial statements report on the Board's expenditures by function. The Board's expenditures by object are as follows:

	2021	2020
	\$	\$
Salaries, wages and benefits	17,176,425	17,424,904
Contracted services	13,103,970	10,152,234
External transfers	9,169,041	6,978,141
Materials	4,142,568	2,907,735
Rents and financial items	369,260	381,190
Amortization of tangible capital assets	1,676,889	1,496,243
	45,638,153	39,340,447

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

15. BUDGET AND OPERATING RESULTS

The Budget adopted by the Board was not prepared on a basis consistent with that used to report actual results in the financial statements. The budget was prepared on a modified accrual basis while public sector accounting standards require the full accrual basis. The budget figures expense all tangible capital acquisitions and does not include a provision for amortization expense. As a result, the budget figures presented in the statements of operations and changes in net assets represent the budget adopted by the Board adjusted as follows:

	2021
	\$
Budget surplus approved by the Board	1,264,384
Add: Net budgeted transfers (to)/from reserves and reserve funds	(1,264,384)
	-

Similarly, the actual operating results for the year are presented using public sector accounting standards which require the full accrual basis. Thus, the actual operating results presented in the statements of operations and changes in net assets represent actual results adjusted as follows:

	2021
	\$
Excess (deficiency) of revenue over expenditures before undernoted items per schedules/programs:	
Ontario Works Administration Programs - Schedule 1	230,698
Paramedic Services - Schedule 2	(74,614)
Community Housing Programs - Schedule 3	376,566
Child Care Programs - Schedule 4	-
Homelessness Programs - Schedule 5	-
Other Revenue and Expenditures - Schedule 6	(25,673)
	506,977
Add: Net transfers (to)/from reserves and reserve funds - prior	340,795
Municipal surplus before adjustments below	847,772
Adjustment to Canadian Public Sector Accounting Standards:	
Add: Net transfers (to)/from reserves and reserve funds - current	677,229
Less: Net tangible capital acquisitions, disposition proceeds, gains, and losses, amortization, and capital lease transactions	(916,555)
Annual deficit before refund of prior year Municipal Apportionment	608,446

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

16. COVID-19 PANDEMIC

The Covid-19 global outbreak was declared a pandemic by the World Health Organization in March 2020. The negative impact of Covid-19 in Canada and on the global economy has been significant. The global pandemic has disrupted economic activities and supply chains resulting in governments worldwide, and in Canada, enacting emergency measures to combat the spread of the virus and protect the economy, such as travel restrictions, closures of non-essential businesses, imposition of quarantines and social distancing and the introduction of government relief programs.

These financial statements have been prepared based upon conditions existing at December 31, 2021 and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at that date. Although the disruption from the pandemic is expected to be temporary, given the dynamic nature of these circumstances, the duration and severity of the disruption and related financial impact cannot be reasonably estimated at this time

17. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring financial instruments to or from another party. The Board is exposed to the following risks associated with financial instruments and transactions it is a party to:

(a) Credit risk

Credit risk is the risk that one party to a financial transaction will fail to discharge a financial obligation and cause the other party to incur a financial loss. The Board is exposed to this risk relating to its cash and cash equivalents and accounts receivable.

The Board minimizes risk associated with cash and cash equivalents by ensuring these financial assets are placed with large reputable financial institutions with high credit ratings.

The Board incurs receivable transactions, in the normal course of operations, and is exposed to credit risk associated with its accounts receivable balances of \$1,118,287 (2020 - \$488,661). The Board minimizes this risk through management's on-going monitoring of amounts due to the organization and collections. Valuations of amounts due to the organization are performed on a regular basis and adjustments for amounts determined to be uncollectable are recorded when applicable.

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD**Notes to the Financial Statements****Year ended December 31, 2021**

17. FINANCIAL INSTRUMENTS (continued)**(b) Concentration risk**

Concentration risk is the risk that an entity's balance due to the Board has a value of more than ten percent of the total accounts receivable and thus there is a higher risk to the Board in the event of a default by one of these entities. At December 31, 2021 receivables from two organization comprised approximately 56% (2020 – 36%) of the total outstanding receivables. The Board reduces this risk by regularly assessing the credit risk associated with these accounts and closely monitors any overdue balances.

(c) Liquidity risk

Liquidity risk is the risk that an organization cannot repay its obligations when they become due to its creditors. The Board is exposed to this risk associated with its accounts payable and accrued liabilities balances and post employment benefits obligation of \$9,243,699 (2020 - \$9,952,956). The Board reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due, and maintains adequate cash resources to repay creditors, mortgage interest and principal and capital lease obligation principal and interest as those liabilities become due.

(d) Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The Board is exposed to this risk through its interest-bearing cash balances, the interest rates of which change over time due to a variety of financial market factors and may cause changes in interest earnings in future periods.

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
ONTARIO WORKS ADMINISTRATION PROGRAMS
Schedule of Revenue and Expenditures
Year ended December 31, 2021 with comparative figures for 2020

	2021	2021	2020
	Budget	Actual	Actual
	\$	\$	\$
Provincial Subsidy			
OW General	5,616,864	4,460,564	4,894,762
OW Administration and Employment programs	1,414,300	1,414,203	1,414,890
Youth Job Connection	176,900	196,787	119,298
Employment Ontario	191,124	174,002	172,121
Other subsidy	-	4,670	3,800
Municipal apportionment	1,047,426	1,047,426	1,030,001
Total revenue	8,446,614	7,297,652	7,634,872
Expenditures			
OW General	5,616,864	4,460,564	4,894,761
Administration and Employment Expenses (Schedule 1A)	2,341,326	2,317,532	2,588,700
Youth Job Connection	176,900	196,787	119,298
Employment Ontario	191,124	174,002	172,121
National Child Benefit	120,400	120,400	86,998
Other subsidy expense	-	4,670	2,400
Total expenditures	8,446,614	7,273,955	7,864,278
Excess (deficiency) of revenue over expenditures before net transfers to reserves	-	23,697	(229,406)
Transfer to reserves - current	-	(23,696)	(21,500)
Transfer to reserves - prior	-	230,697	(133,539)
Net transfer to reserves	-	207,001	(155,039)
Excess (deficiency) of revenue over expenditures before undernoted items	-	230,698	(384,445)
Capital assets included in expenditures		47,848	52,234
Proceeds on disposition included in expenditures		(34,984)	(19,301)
Gain on disposition of capital assets		16,503	9,041
Amortization of capital assets		(40,003)	(41,556)
Excess (deficiency) of revenue over expenditures	-	220,062	(384,027)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
Analysis of Ontario Works Administration Expenditures
Year ended December 31, 2021 with comparative figures for 2020

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Administration and Employment Expenses			
Salaries and benefits	1,490,040	1,577,429	1,780,476
Purchased services	232,506	355,175	401,768
Employment funded expenses - CPE and ERE training	272,194	114,541	83,631
Computer software and hardware	82,762	76,962	82,470
Accommodation costs	76,156	62,419	90,684
Travel and training	97,043	43,462	39,180
Office supplies and postage	28,166	24,781	31,951
Insurance	23,334	17,063	22,834
Board travel, meetings	19,282	16,984	21,792
Telephone and communications	11,121	16,170	23,043
Audit and accounting fee	7,250	6,500	7,144
Legal and consulting fee	736	5,286	2,851
Advertising	736	760	876
	2,341,326	2,317,532	2,588,700

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
PARAMEDIC SERVICES
Schedule of Revenue and Expenditures
Year ended December 31, 2021 with comparative figures for 2020

	2021	2021	2020
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Provincial Subsidy			
Operating	8,873,771	8,461,195	8,477,488
Wikwemikong (Schedule 2A)	2,072,511	2,675,399	2,063,840
Community Paramedicine	28,000	1,169,467	29,467
Patient Transfer Service	340,000	429,214	354,527
COVID-19 subsidy	-	148,780	289,929
Other	-	1,021	518
Pandemic pay subsidy	-	-	343,544
Municipal apportionment	6,793,382	6,793,382	6,784,711
Total revenue	18,107,664	19,678,458	18,344,024
Expenditures			
Salaries and benefits	12,798,310	11,911,012	12,203,425
Wikwemikong expenses (Schedule 2A)	2,072,511	2,675,399	2,063,840
Community Paramedicine expenses	-	1,169,467	29,468
Capital expenditures	-	650,468	551,163
Vehicle expenses	540,791	619,231	581,326
Transportation and communication	523,461	565,606	331,558
Patient transfer services	460,000	549,214	354,527
Administrative expenses	257,592	306,388	280,585
Building expenses	375,683	299,552	364,561
Medical supplies and equipment	160,649	244,127	246,800
COVID-19 expense	-	148,780	289,929
Other supplies and equipment	32,860	139,423	142,712
Interest expense	47,319	47,319	50,507
Pandemic pay expense	-	-	343,544
Total expenditures	17,269,176	19,325,986	17,833,945
Excess of revenue over expenditures before net transfers (to) from reserves	838,488	352,472	510,079
Transfer from reserves - current	-	760,516	614,821
Transfer to reserves - current	(838,488)	(963,485)	(900,783)
Transfer from reserves - prior		(224,117)	419,345
Net transfer (to) from reserves	(838,488)	(427,086)	133,383
Excess (deficiency) revenue over expenditures before undernoted items	-	(74,614)	643,462
Capital assets included in expenditures		560,323	503,808
Capital lease expenditures		170,644	140,054
Proceeds on disposition included in expenditures		-	(92,699)
Gain on disposition of capital assets		-	1,068
Amortization of capital assets		(970,985)	(781,107)
Excess (deficiency) of revenue over expenditures	-	(314,632)	414,586

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
Analysis of Wikwemikong Paramedic Services Expenditures
Year ended December 31, 2021 with comparative figures for 2020

	2021 Budget	January to March (3 months)	April to December (9 months)	2021 Total	2020 Total
	\$	\$	\$	\$	\$
Revenue					
Provincial subsidy	2,072,511	1,147,659	1,405,196	2,552,855	1,968,941
COVID-19 subsidy	-	-	120,773	120,773	53,198
Pandemic subsidy	-	-	1,771	1,771	41,701
Total revenue	2,072,511	1,147,659	1,527,740	2,675,399	2,063,840
Expenditures					
Salaries and benefits	1,733,132	726,921	1,111,857	1,838,778	1,514,020
Administration costs	111,648	113,811	86,473	200,284	264,732
One time expenses	28,704	175,792	(3,597)	172,195	8,940
COVID-19 expense	-	-	120,773	120,773	53,198
Vehicle expenses	67,900	24,781	73,014	97,795	98,368
Medical supplies and equipment	33,078	27,912	31,588	59,500	18,377
Other supplies	20,994	12,783	43,537	56,320	7,856
Building expenses	33,018	20,961	35,289	56,250	24,310
Transportation and communication	25,097	25,551	20,011	45,562	25,797
Other services	18,940	19,147	7,024	26,171	6,541
Pandemic pay expense	-	-	1,771	1,771	41,701
Total expenditures	2,072,511	1,147,659	1,527,740	2,675,399	2,063,840

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
COMMUNITY HOUSING PROGRAMS
Schedule of Revenue and Expenditures
Year ended December 31, 2021 with comparative figures for 2020

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Revenue			
Rental income	1,335,894	1,538,703	1,404,171
Federal subsidy	715,274	806,600	927,700
Provincial Subsidy			
OPHI Subsidy	-	483,844	-
COCHI Subsidy	-	273,384	100,825
SIF program	-	126,234	63,153
IEC program/ New Horizons	-	-	25,000
IAH program	402,123	(89,174)	(1,597)
Municipal apportionment	2,254,678	2,254,678	2,227,660
Total revenue	4,707,969	5,394,269	4,746,912
Expenditures			
Wages and benefits	1,023,950	601,473	829,713
Utilities	589,125	595,545	578,657
Maintenance materials and services	446,215	593,303	489,150
OPHI Subsidy	-	483,844	-
Urban native rent supplement	315,080	345,671	311,420
Transfer to Non-Profit Housing	287,252	323,825	387,000
COCHI Subsidy	-	273,384	100,825
Housing mortgage costs	235,770	236,060	235,770
Municipal taxes	206,923	206,177	206,765
Rent allowance agreement	418,395	195,731	412,944
SIF expenses	-	126,234	63,153
Administration	98,994	101,166	101,910
Insurance	93,425	92,668	84,557
Capital expenditures	-	90,827	(94,616)
Bad debts - rental	-	35,134	38,112
Transportation and equipment	57,496	31,184	36,067
Housing rent supplement	35,584	27,085	23,306
Office rent	30,753	24,654	32,588
Professional fees	8,986	11,786	11,178
IEC / New Horizons expenses	-	-	25,000
Other	5,000	-	-
IAH program	402,123	(89,174)	(1,597)
Total expenditures	4,255,071	4,306,577	3,871,902
Excess of revenue over expenditures before net transfers (to) from reserves			
	452,898	1,087,692	875,010
Transfer from reserves - current	(452,898)	204,324	210,895
Transfer to reserves - current		(568,075)	(738,530)
Transfer to reserves - prior		(347,375)	(278,628)
Net transfer from (to) reserves	(452,898)	(711,126)	(806,263)
Excess revenue over expenditures before undernoted items			
	-	376,566	68,747
Amortization of capital assets		(606,114)	(606,114)
Proceeds on disposition included in expenditures		(113,497)	(305,508)
Gain(loss) on disposition of capital assets		113,497	(253,660)
Deficiency of revenue over expenditures	-	(229,548)	(1,096,535)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD

CHILD CARE PROGRAMS

Schedule of Revenue and Expenditures

Year ended December 31, 2021 with comparative figures for 2020

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Revenue			
Provincial Subsidy			
MEDU operating subsidy	7,192,710	7,038,518	3,822,269
Early On	1,373,858	1,373,858	1,293,227
Provincial Reinvestment	-	335,788	-
Indigenous Led Child and Family Programs	320,650	320,650	320,650
Administration	130,413	245,629	120,605
Emergency Child Care	-	92,812	139,442
Data Analysis Coordinator	75,876	75,876	72,987
Planning subsidy	30,100	30,100	30,100
Safe Restart	-	(225,959)	894,181
Municipal apportionment	668,038	668,038	668,038
Total revenue	9,791,645	9,955,310	7,361,499
Expenditures			
Child care			
Operating grant expenses	2,743,925	2,942,097	1,614,413
Expansion expenses	2,393,482	2,393,483	682,542
Special needs resources	665,000	481,664	429,405
ELCC expenses	-	420,859	420,859
Salaries and benefits	383,306	404,766	378,677
Wage enhancement	432,832	383,217	205,513
Capacity building	328,400	344,376	240,571
Provincial Reinvestment	-	335,788	-
Indigenous Led Child and Family Programs	320,650	320,650	320,650
Purchase of service	655,362	184,753	232,787
Ontario works	121,424	121,424	86,009
Emergency Child Care	-	92,812	139,442
Repairs and maintenance	85,000	86,977	85,000
Play based materials and equipment	85,000	84,999	85,002
Administration costs	97,430	75,970	92,250
Home child care expenses	-	27,600	27,600
Expansion admin expenses	-	-	30,284
Safe Restart	-	(225,959)	894,181
	8,311,811	8,475,476	5,965,185
Family support program			
Early On	1,373,858	1,373,858	1,293,227
Data analysis coordinator	75,876	75,876	72,987
Planning expenses	30,100	30,100	30,100
	1,479,834	1,479,834	1,396,314
Total expenditures	9,791,645	9,955,310	7,361,499
Excess (deficiency) of revenue over expenditures before net transfers to reserves			
	-	-	-
Transfer to reserves - current			-
Transfer to reserves - prior			-
Net transfer to reserves	-	-	-
Excess (deficiency) of revenue over expenditures	-	-	-

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
HOMELESSNESS PROGRAMS
Schedule of Revenue and Expenditures
Year ended December 31, 2021 with comparative figures for 2020

	2021 Budget \$	January to March (3 months) \$	April to December (9 months) \$	2021 Total \$	2020 Total \$
Revenue					
Provincial subsidy - SSRF	-	382,525	1,483,244	1,865,769	626,320
Provincial subsidy - CHPI	766,183	663,328	511,044	1,174,372	377,056
CMHC subsidy	-	504,947	-	504,947	-
Provincial subsidy - OESP	-	1,190	291	1,481	2,972
	766,183	1,551,990	1,994,579	3,546,569	1,006,348
Expenditures					
Program expense					
- Social Services Relief	-	372,971	1,492,798	1,865,769	626,319
Program expense					
- Emergency Shelter Solutions	175,893	205,013	329,784	534,797	124,258
Program expense					
- CMHC mental health & additions	-	504,947	-	504,947	-
Program expense					
- Housing with Related Supports	464,442	313,402	107,348	420,750	194,432
Program expense					
- CHPI Administration Expenses	-	76,618	38,377	114,995	-
Program expense					
- Homelessness Prevention	118,848	68,200	28,554	96,754	55,302
Program expense					
- Other Services and Support	7,000	95	6,980	7,075	3,065
Program expense					
- OESP Expenses	-	1,290	192	1,482	2,972
Total expenditures	766,183	1,542,536	2,004,033	3,546,569	1,006,348
Excess (deficiency) of revenue over expenditures	-	9,454	(9,454)	-	-

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
OTHER REVENUE AND EXPENDITURES
Schedule of Revenue and Expenditures
Year ended December 31, 2021 with comparative figures for 2020

	2021	2021	2020
	Budget	Actual	Actual
	\$	\$	\$
Revenue			
Other	120,532	123,532	120,532
Interest income	99,163	120,809	169,880
NOSDA	-	-	97
Total revenue	219,695	244,341	290,509
Expenditures			
Municipal apportionment	99,163	99,163	99,163
IT expenses	147,534	84,038	85,560
NOSDA expenses	-	-	98
Total expenditures	246,697	183,201	184,821
Excess (deficiency) of revenue over expenditures before net transfers (to) from reserves	(27,002)	61,140	105,688
Transfer from reserves - current	147,534	84,038	85,560
Transfer to reserves - current	(120,532)	(170,851)	(171,039)
Net transfer to reserves	27,002	(86,813)	(85,479)
Excess (deficiency) of revenue over expenditures before undernoted item	-	(25,673)	20,209
Amortization of capital assets	-	(59,787)	(67,465)
Deficiency of revenue over expenditures	-	(85,460)	(47,256)

MANITOULIN-SUDBURY DISTRICT SERVICES BOARD
OTHER REVENUE AND EXPENDITURES
Schedule of Continuity of Reserves
Year ended December 31, 2021

SCHEDULE 7

	Working Funds \$	Tech Refresh \$	Benefits Reserve \$	Vehicle and Equipment Replacement Reserve \$	Building Capital Funds \$	Total \$
RESERVES						
Balance, beginning of year	1,856,165	271,582	706,722	694,607	2,335,878	5,864,954
Transfers from (to) operations	(90,380)	34,494	30,119	(16,729)	1,060,521	1,018,025
Balance, end of year	1,765,785	306,076	736,841	677,878	3,396,399	6,882,979

DRAFT - May 18, 2022



Legislative Services
Michael de Rond
905-726-4771
clerks@aurora.ca

Town of Aurora
100 John West Way, Box 1000
Aurora, ON L4G 6J1

May 31, 2022

Delivered by email
justin.trudeau@parl.gc.ca
karina.gould@parl.gc.ca

The Right Honourable Justin Trudeau, P.C., M.P.
Prime Minister of Canada
80 Wellington Street
Ottawa, ON K1A 0A2

The Honourable Karina Gould, P.C., M.P.
Minister of Families, Children and Social Development
House of Commons
Ottawa, ON K1A 0A6

Dear Prime Minister Trudeau and Minister Gould:

Re: Town of Aurora Council Resolution of May 24, 2022
Motion 10.1 - Councillor Humfryes; Re: Private Member's Bill C-233 "Keira's Law"

Please be advised that this matter was considered by Council at its meeting held on May 24, 2022, and in this regard, Council adopted the following resolution:

Whereas violence against women is a Canadian public health crisis that demands urgent action; and

Whereas one in four women experience domestic violence in their lifetime. One woman or girl is killed every other day, on average, somewhere in our country; and

Whereas the most dangerous time for a victim of abuse is when she separates from her partner. According to research from the U.S. Centre for Disease Control and Prevention, when there is a history of coercive control, violence and a recent separation, a woman's risk of domestic homicide goes up 900 times; and

Whereas the current Canadian court system is not equipped to protect women. According to the National Judicial Institute, there is no mandatory education for Judges on domestic violence. Judges need education on what constitutes domestic violence or coercive control. A formal education program would ensure

another line of defense for victims, as well as preventing violence and abuse before it happens; and

Whereas the COVID-19 pandemic has only exacerbated the domestic violence crisis. Women's shelters and crisis centres have reported a marked increase in requests for services this year. The concerns for children are significant. According to recent research from The Children's Hospital of Eastern Ontario, doctors have seen more than double the number of babies with serious injuries as this time last year. These include head injuries, broken bones or in some cases death. Institutions across the country are reporting a similar trend; and

Whereas, according to Article 19 of the UN Convention on the Rights of the Child, children must be protected from "all forms of physical or mental violence, injury or abuse, neglect or negligent treatment, maltreatment or exploitation, including sexual abuse, while in the care of parent(s), legal guardian(s) or any other person who has care of the child." Our current family justice system often fails our children in this regard; and

Whereas, in worst case scenarios, children are killed by a violent parent. As reported by the Canadian Domestic Homicide Prevention Initiative, recent separation and domestic violence are the two biggest risk factors for domestic violence related child homicides; and

Whereas custody disputes are an additional risk factor. Each year in Canada, about 30 children are killed by a parent. Mothers are responsible about 40 per cent of the time, often due to postpartum depression or mental illness. In the 60 per cent of cases where fathers are the murderers, anger, jealousy or post-separation retaliatory revenge are the usual motivations; and

Whereas Keira's Law is named after four-year-old Keira Kagan, who was killed while in the custody of her father, in 2020; and

Whereas many cases of domestic violence are inappropriately labelled as "high conflict" in the family court system. According to research by Rachel Birnbaum, a Social Work Professor at the University of Western Ontario who specializes in child custody, approximately one third of cases called "high conflict" by the court had substantiated evidence of valid concerns about domestic violence. These cases must be recognized and treated differently by judges; and

Whereas voting in favour of "Keira's Law", contained in Private Member's Bill C-233, will not only protect victims of violence and children, it will save lives by

amending the *Judges Act* to establish seminars for judges on intimate partner violence and coercive control;

- 1. Now Therefore Be It Hereby Resolved That Aurora Town Council calls upon the House of Commons to support Member of Parliament Anju Dhillon's Private Member's Bill C-233, that will raise the level of education on domestic violence and coercive control for federally appointed Judges; and**
- 2. Be It Further Resolved That a copy of this resolution be sent to: The Right Honourable Justin Trudeau, Prime Minister of Canada; The Honourable Karina Gould, MP, Minister of Families, Children and Social Development; The Honourable Candice Bergen, Interim Leader of the Conservative Party of Canada; Yves-Francois Blanchet, MP, Leader of the Bloc Quebecois; Jagmeet Singh, MP, Leader of the New Democratic Party; MP Tony Van Bynen; and MP Leah Taylor Roy; and**
- 3. Be It Further Resolved That a copy of this resolution be circulated to all Ontario municipalities and the Federation of Canadian Municipalities (FCM).**

The above is for your consideration and any attention deemed necessary.

Yours sincerely,



Michael de Rond
Town Clerk
The Corporation of the Town of Aurora

MdR/lb

Copy: Hon. Candice Bergen, M.P., Interim Leader of the Conservative Party of Canada
Yves-François Blanchet, M.P., Leader of the Bloc Québécois
Jagmeet Singh, M.P., Leader of the New Democratic Party of Canada
Tony Van Bynen, M.P. Newmarket—Aurora
Leah Taylor Roy, M.P. Aurora—Oak Ridges—Richmond Hill
Federation of Canadian Municipalities (FCM)
All Ontario municipalities

MUNICIPALITY  OF ASSIGINACK

P.O. BOX 238 MANITOWANING, ON, P0P 1N0
(705) 859-3196 or fax 859-3010

www.assiginack.ca

Island Municipalities and First Nations

June 1, 2022

Re: Renaming Marina in Honour of PC Marc Hovingh

Dear Island Neighbours;

On behalf of the Township of Assiginack, I would like to invite your community to the renaming of the Bay Street Marina to the River Road Marina in memory of PC Marc Hovingh.

Marc and his family used the marina for years with his sailboat 'River Road' and enjoyed many outings on it. Lianne and the kids have chosen the name for our municipal marina.

The Township is honoured to be hosting a dedication on July 1, 2022 at 11:30 at the waterfront in Manitowaning and would appreciate the presence of your community.

If you have any questions, please don't hesitate to contact me at ahobbs@assiginack.ca or 705 859 3196.

Sincerely,

Alton Hobbs, CAO

Township of Billings
Accounts Payable June 21/22

DATE	CK #	Name	Total Due
June 15 22	7294	Beckett, Dennis	240.00
June 15 22	7295	Berry Boats	89.43
June 15 22	7296	Bridal Veil Variety	265.66
June 15 22	7297	CSD du Grand Nord	769.22
June 15 22	7298	DataFix	2,825.00
June 15 22	7299	Encompass IT	1,819.33
June 15 22	7300	Fred Dean LLB	111.87
June 15 22	7301	Freelandt Caldwell Reilly	12,091.00
June 15 22	7302	G. Stephen Watt LLB	158.20
June 15 22	7303	J.L. Richards	2,466.03
June 15 22	7304	Kroff Industrial Inc.	64,934.32
June 15 22	7305	Laurentian Business Product	101.60
June 15 22	7306	Lisa / Darren Hayden	1,000.00
June 15 22	7307	Manitoulin Centennial Manor	10,041.61
June 15 22	7308	McDougall Energy Inc.	8,999.90
June 15 22	7309	Meneray Towing & Automotive	1,751.38
June 15 22	7310	Mindemoya Home Hardware	87.00
June 15 22	7311	Minster of Finance - Policing	17,872.96
June 15 22	7312	Municipality of Central Manitoulin	1,200.00
June 15 22	7313	Patrick Sprack Ltd.	700.40
June 15 22	7314	Pioneer Construction	4,505.20
June 15 22	7315	Rainbow District School Board	72,170.00
June 15 22	7316	Spi Health & Safety	107.35
June 15 22	7317	Strongco	29.78
June 15 22	7318	Thomson Reuters	91.35
June 15 22	7319	Total Power Limited	932.25
June 15 22	7320	Tulloch Engineering Inc.	8,475.00
June 15 22	7321	UCCM Castle Building Supplies	55.09
June 15 22	7322	Wally's Septic Service & Portable Toilets	485.90
		Total Amount	<u>214,376.83</u>

Pre-Authorized Payments

DATE	DD	Name	
May 11 22	DD	Bell Mobility	142.08
June 3 2022	DD	GFL Environmental Inc	6,951.82
May 25 2022	DD	LBPC Leasing Limited	175.00
Jun 7 2022	DD	Hydro One	4,822.96
Jun 10 2022	DD	OCWA - Ontario Clean Water Contract	9,904.00
Jun 15 2022	DD	Pitney Bowes	11.30
		Total Amount	<u>22,007.16</u>

Total Accounts Payable \$ 236,383.99