

Corporation of the Township of Chisholm

Municipal Office/Council Chambers: 2847 Chiswick Line, Powassan, Ont. P0H 1Z0

Phone (705)724-3526 - Fax (705)724-5099 info@chisholm.ca

AGENDA

COUNCIL MEETING

TUESDAY, August 12th, 2025 7:00 PM, following Public Meeting

1. CALL TO ORDER & ACKNOWLEDGE FIRST NATIONS PEOPLES AND LAND

"We respectfully acknowledge that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Metis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care for, and teachings about, our earth and our relations. May we continue to honor these teachings."

2. NOTIFICATION OF PECUNIARY INTEREST

3. ADOPTION OF AGENDA

4. ADOPTION OF MINUTES

(a) Minutes, Regular Council Meeting, July 8, 2025 (Encl.)

5. APPROVAL OF ACCOUNTS – June/July 2025

6. PRESENTATION AND DELEGATIONS -None

7. OPEN FORUM

8. MAYOR STAFF COMMITTEE AND GOVERNMENT REPORTS

(a) Mayor and Council Reports

- Mayor

(b) Committee Reports

- Cassellholme Board of Management Meeting minutes, May 22, 2025 (Encl)
- Minutes, North Bay-Mattawa Conservation Authority, Financial Statements 2024 (Encl)
- Powassan and District Union Public Library, Financial Statements 2024 (Encl)
- District of Nipissing Social Services Administration Board, Financial Statements 2024 (Encl.)
- NBPSDHU – Financial Statements 2024 (Encl)

(c) Correspondence

- Ontario Provincial Police – Distribution of Police Record Check Revenue (Encl)
- Huron Shores – Resolution re: Opposition Mandatory Firefighter Certification (Encl)
- FONOM – Softwood Lumber Tariff Communication, June 30 2025 (Encl)
- Town of Aylmer, Resolution in support of Increased Income Threshold for Veterans (Encl)
- City of St. Catharines, Resolution re: Elect Respect Pledge (Encl)

- NCPSDHU, Community Drug Alert (Encl)
- Municipality of Tweed, follow-up with Premier of Ontario regarding proposals for Repatriation of OPP Costs and Housing Developers in Northern Ontario (Encls)
- Township of Goderich, Resolution in Opposition to Bill 17 (Encl)
- Trout Creek Lions' Club 1st Annual Lions' R.O.A.R. Fundraiser (Encl)
- MMAH, Housing and Homelessness service changes 2026 FIR (Encl)
- MPAC, Notice re: Aggregate Properties (Encl)

9. REVIEW BUDGET REPORT -Printed August 7, 2025

10. PUBLIC WORKS REPORTS

- (a) Public Works Activity Report July 4, 2025 – August 8, 2025, Operations Superintendent (Encl.)
- (b) Memo dated August 8, 2025 from OS regarding Argo & Canoe (Encl)

11. NEW BUSINESS

- a) Military Service Recognition, Royal Canadian Legion Ontario (Encl)
- b) Resolution of Support for the NORDS Program, FONOM (Encl)
- c) Request for letter of Support, FONOM, regarding proposal (encl) for the adoption of a 2+1 Highway System on Highway 11 & 17 (Encl)
- d) Ontario Community Environment Fund (MECP) (Encl).

12. IN CAMERA

13. ADJOURNMENT

- (a) By-law 2025-27 being a By-law to confirm the proceedings of the Council meeting.
- (b) Resolution re: Adjournment.

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MINUTES **COUNCIL MEETING** **TUESDAY, JULY 8, 2025 7:00 PM**

1. CALL TO ORDER & ACKNOWLEDGE FIRST NATIONS PEOPLES AND LAND

"We respectfully acknowledge that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Metis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care for, and teachings about, our earth and our relations. May we continue to honor these teachings."

The meeting was called to order by Mayor Gail Degagne, in Council Chambers at 7:00 p.m., with Councillors, Bernadette Kerr, Claire Riley, Nunzio Scarfone (Online), and Paul Sharp. Staff member present was CAO Lesley Marshall, and OS Shawn Hughes.

2. NOTIFICATION OF PECUNIARY INTEREST

3. ADOPTION OF AGENDA

Resolution 2025-145 Paul Sharp and Bernadette Kerr: Be it resolved that the Agenda for this meeting be adopted as printed. **'Carried'**

4. ADOPTION OF MINUTES

(a) Minutes, Regular Council Meeting, June 24, 2025 (Encl.)

Resolution 2025-146 Claire Riley and Nunzio Scarfone: Be it resolved that the Minutes of the June 24, 2025, Regular Council Meeting be adopted as printed and circulated. **'Carried'**

5. APPROVAL OF ACCOUNTS – None

6. PRESENTATION AND DELEGATIONS -None

7. OPEN FORUM



Date: Aug. 12/25
Item: 4a

8. MAYOR STAFF COMMITTEE AND GOVERNMENT REPORTS

(a) Mayor and Council Reports

- Mayor

(b) Committee Reports

- Minutes, Board of Health, April 23, 2025 (Encl.)
- Draft Minutes, Committee of Adjustment, June 24, 2025 (Encl.)
- Minutes, North Bay-Mattawa Conservation Authority, May 14, 2025 (Encl.)
- Minutes, North Bay-Mattawa Conservation Authority Executive Committee, May 23, 2025 (Encl.)

(c) Correspondence

- MOE, Proposed amendments to the Resource Recovery and Circular Economy Act (Encl.)
- Minister of Rural Affairs, Rural Ontario Development (ROD) Program (Encl.)
- AMO President's Update (Encl.)
- Almaguin Highlands Chamber of Commerce Newsletter (Encl.)
- Ministry of Energy and Mines- Municipal Technical Workshops on Broadband Deployment (Encl.)

Resolution 2025-147 Paul Sharp and Bernadette Kerr: Be it resolved that the Mayor, Staff, Committee and Correspondence reports be accepted as presented. **'Carried'**

9. REVIEW BUDGET REPORT -None

10. PUBLIC WORKS REPORTS

(a) Public Works Activity Report – June 7 – July 3, 2025, Operations Superintendent (Encl.)

Resolution 2025-148 Claire Riley and Nunzio Scarfone: Be it resolved that Council accept the June 7, 2025, to July 3, 2025, Activity Report from Operations Superintendent Shawn Hughes. **'Carried'**

11. NEW BUSINESS

a) Tender Result Summary Report – Available at meeting only

Resolution 2025-149 Bernadette Kerr and Paul Sharp: Be it resolved that the 2025-03 Granular 'A' Stockpile Tender Summary Report dated July 8th, 2025 from CAO L. Marshall, and Operations Superintendent S. Hughes be received, and further that tender 2025-03 be awarded to Evan Hughes Excavating, in the total amount of \$12,536.22 inclusive of HST. **'Carried'**

Resolution 2025-150 Nunzio Scarfone and Claire Riley: Be it resolved that the 2025-04 Winter Sand Tender Summary Report dated July 8th, 2025 from CAO L. Marshall, and Operations Superintendent S. Hughes be received, and further that tender 2025-04 be awarded to Robinson Haulage Inc, in the total amount of \$66,686.95 inclusive of HST.

Resolution 2025-151 Paul Sharp and Bernadette Kerr: Be it resolved that the 2025-05 Granular 'A' Tender Summary Report dated July 8th, 2025 from CAO L. Marshall, and Operations Superintendent S. Hughes be received, and further that tender 2025-05 be awarded to Evan Hughes Excavating, in the total amount of \$214,135.00 inclusive of HST. **'Carried'**

12. IN CAMERA

Resolution 2025-152 Claire Riley and Bernadette Kerr: That Council now adjourn to in camera session at: 7:16 p.m. **'Carried'**

Resolution 2025-153 Paul Sharp and Bernadette Kerr: That Council now return to open session at: 7:36 p.m. **'Carried'**

13. ADJOURNMENT

- (a) By-law 2025-26 being a By-law to confirm the proceedings of the Council meeting.

Resolution 2025-154 Claire Riley and Paul Sharp: Be it resolved that By-law 2025-26, being a by-law to confirm the proceedings of Council at their regular Council Meeting on July 8, 2025, be read a first, second, and third time and passed this July 8, 2025.

'Carried'

- (b) Resolution re: Adjournment.

Resolution 2025-155 Bernadette Kerr and Nunzio Scarfone: Be it resolved that Council now adjourn this meeting. Time: 7:37 p.m. **'Carried'**

Mayor, Gail Degagne

CAO Clerk Treasurer, Lesley Marshall

Payroll - June 2025

(2 payrolls)

Administration	.....	\$ 13,239.07
Council	.....	\$ 1,965.58
By-Law Enforcement	.....	\$ -
Fire Department	.....	\$ 826.54
Public Works Department: Full-time	\$ 17,031.08
Part-time and Landfill	\$ 1,876.27

TOTAL	\$ 34,938.54
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Date: *Aug 12/25*
Item:

Total Unpaid for Approval :	0.00
Total Manually Paid for Approval :	0.00
Total Computer Paid for Approval :	489,027.35
Total EFT Paid for Approval :	0.00
Grand Total ITEMS for Approval :	<u>489,027.35</u>

TOWNSHIP OF CHISHOLM

Council/Board Report By Dept-(Computer)



AP5130

Page : 1

Date : Aug 07, 2025

Time : 2:52 pm

Vendor : UNITED CH To ZEHR

Batch : All

Department : All

Cheque Print Date : 01-Jun-2025 To 30-Jun-2025

Bank : 1 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Invc Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			

DEPARTMENT 0000 Cemetery Revenue

BOX BOXWELL CEMETERY

JUNE 2025 PLOT SALES ANDERSON

1-3-0000-1000

Sale of Plots

78 03-Jun-2025 03-Jun-2025

1,160.00

Department Totals : 1,160.00

DEPARTMENT 0100 Council

BKERR KERR BERNADETTE

JUNE 2025 MILEAGE

1-4-0100-1120

Travel & Conferences

90 24-Jun-2025 24-Jun-2025

31.68

MAY 2025 EXPENSES

1-4-0100-1120

Travel & Conferences

78 03-Jun-2025 03-Jun-2025

354.94

PSHARP SHARP PAUL MICHAEL

MAY 2025 MILEAGE

1-4-0100-1120

Travel & Conferences

78 03-Jun-2025 03-Jun-2025

181.44

SCAR SCARFONE ANNUNZIATO

MAY 2025 MILEAGE

1-4-0100-1120

Travel & Conferences

78 03-Jun-2025 03-Jun-2025

140.40

Department Totals : 708.46

DEPARTMENT 0300 Administration

ALL01 ALLSTREAM

JUNE 2025 LONG DISTANCE CHARGES

1-4-0300-1620

Telephone & Fax

82 10-Jun-2025 10-Jun-2025

11.62

BEL02000 BELL CANADA

JUL 2025 OFFICE PHONE AND FAX

1-4-0300-1620

Telephone & Fax

85 16-Jun-2025 16-Jun-2025

330.46

DLL DLL FINANCIAL SOLUTIONS

10217555 POSTAGE METER RENTAL

1-4-0300-1530

Contracted Office Services

82 10-Jun-2025 10-Jun-2025

169.33

FPTELESAT FP TELESAT

JUNE 2025 POSTAGE

1-4-0300-1630

Postage

87 19-Jun-2025 19-Jun-2025

1,130.00

HYD15001 HYDRO ONE

07-2025 BUILDING HYDRO

1-4-0300-1498

Office Expenses

90 24-Jun-2025 24-Jun-2025

156.15

MCISAAC MCISAAC MONIQUE

2025-06 MILEAGE

1-4-0300-1440

Travel, Conferences & Other

87 19-Jun-2025 19-Jun-2025

46.80

MOORE O2 MOORE PROPANE LIMITED

165010085 PROPANE

1-4-0300-1498

Office Expenses

82 10-Jun-2025 10-Jun-2025

133.11

MOYER MOYER PRINTING

32343 ENVELOPES

1-4-0300-1610

Office Supplies

82 10-Jun-2025 10-Jun-2025

423.75

MUNICI01 MUNICIPAL INSURANCE SERVICES LTD

Council/Board Report By Dept-(Computer)



AP5130

Page : 2

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G.L. Account	CC1	CC2	CC3	GL Account Name			

DEPARTMENT 0300 Administration

2025	YEARLY INSURANCE PREMIUM				82 10-Jun-2025	10-Jun-2025	
1-4-0300-1520				Insurance			39,760.78
NORTHERN B	NORTHERN MELCARM GROUP						
1071380	PHOTOCOPIER CHARGES				82 10-Jun-2025	10-Jun-2025	
1-4-0300-1530				Contracted Office Services			160.55
NORTHPOINT	NORTHPOINT COMMERCIAL FINANCE INC.						
2969388	PRINTER LEASE				78 03-Jun-2025	03-Jun-2025	
1-4-0300-1530				Contracted Office Services			208.79
SUNLIF01	SUN LIFE ASSURANCE COMPANY OF CANADA						
JUNE 2025	GRP INS PREMIUMS				78 03-Jun-2025	03-Jun-2025	
1-4-0300-1480				Benefits - Group Insurance			1,261.52
SUNWIRE	SUNWIRE INC						
JUNE 2025	OFFICE PHONE SYSTEM				78 03-Jun-2025	03-Jun-2025	
1-4-0300-1620				Telephone & Fax			140.12
TELUS	TELUS						
JUNE 2025	CELLULAR PHONES				94 24-Jun-2025	24-Jun-2025	
1-4-0300-1620				Telephone & Fax			240.35
Department Totals :							44,173.33

DEPARTMENT 0400 General Government

KAT90361	KATHLEEN MCQUAID						
608726	TAX ARREARS CANC CERTF MEDERIOS				90 24-Jun-2025	24-Jun-2025	
1-4-0400-1675				Tax Registration Expenses			233.46
608727	TAX REGISTRATIONS				90 24-Jun-2025	24-Jun-2025	
1-4-0400-1675				Tax Registration Expenses			395.10
MCISAAC	MCISAAC MONIQUE						
JUNE 2025	RETIREMENT EXPENSES				87 19-Jun-2025	19-Jun-2025	
1-4-0400-1800				Awards & Recognition Programs			500.00
1-4-0400-1720				Receptions			243.55
VS	VS GROUP						
3092	EMAIL HOSTING SERVICES				82 10-Jun-2025	10-Jun-2025	
1-4-0400-2805				Web Site			166.11
Department Totals :							1,538.22

DEPARTMENT 0500 Fire Department

BEL02000	BELL CANADA						
2025-07	FIRE HALL PHONE				85 16-Jun-2025	16-Jun-2025	
1-4-0500-2135				Communications			41.49
BRUBACHER	BRUBACHER ERVIN						
JUNE 2025	1/2 DAY PER DIEM				82 10-Jun-2025	10-Jun-2025	
1-4-0500-2192				Fire Department Per Diem			75.00
CONTECH	CON-TECH MECHANICAL						
6473	SAFETY INSPECTION				82 10-Jun-2025	10-Jun-2025	
1-4-0500-2150				Equipment Maintenance			953.44
HYD15001	HYDRO ONE						
07-2025	BUILDING HYDRO				90 24-Jun-2025	24-Jun-2025	



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G.L. Account	CC1	CC2	CC3	GL Account Name			
DEPARTMENT 0500				Fire Department			
1-4-0500-2235				Heat & Hydro			156.14
INSERT01				INSERVUS MANAGEMENT SYSTEMS			
2291				CLEANING AND REPAIRS RE COVERALLS	82 10-Jun-2025	10-Jun-2025	
1-4-0500-2160				Health & Safety			749.27
JACQ01				JACQUES THIBAUT			
25516				ANNUAL INSPECTIONS	85 16-Jun-2025	16-Jun-2025	
1-4-0500-2150				Equipment Maintenance			678.00
JIM10008				JIM MOORE PETROLEUM			
246145				CLEAR DIESEL	85 16-Jun-2025	16-Jun-2025	
1-4-0500-2180				Gas & Oil			522.94
LINDE01				LINDE CANADA LIMITED			
50100307				CYLINDER RENTAL	90 24-Jun-2025	24-Jun-2025	
1-4-0500-2160				Health & Safety			153.91
MARCEL				SAUVE MARCEL			
JUNE 2025				TRAVEL RE NEW TRUCK	87 19-Jun-2025	19-Jun-2025	
1-4-0500-2190				Travel and Conferences			596.16
MIN13004				MINISTER OF FINANCE			
51049011				FOREST PROTECTION FEES	82 10-Jun-2025	10-Jun-2025	
1-4-0500-2155				Expenses re: Fire Management Agreem			200.10
MOORE 02				MOORE PROPANE LIMITED			
165010085				PROPANE	82 10-Jun-2025	10-Jun-2025	
1-4-0500-2235				Heat & Hydro			133.12
MUNICI01				MUNICIPAL INSURANCE SERVICES LTD			
2025				YEARLY INSURANCE PREMIUM	82 10-Jun-2025	10-Jun-2025	
1-4-0500-2145				Insurance - Fire Department			28,540.80
RAY06015				RAY FORD			
2025-06				MEALS AND GAS RE NEW TRUCK	87 19-Jun-2025	19-Jun-2025	
1-4-0500-2190				Travel and Conferences			50.81
1-4-0500-2180				Gas & Oil			48.87
JUNE 2025				EXPENSES RE TRAINING COURSE	82 10-Jun-2025	10-Jun-2025	
1-4-0500-2125				Materials & Supplies			11.00
1-4-0500-2140				Training			59.56
WHITE TYLE				WHITE TYLER			
JUNE 2025				1/2 DAY PER DIEM	82 10-Jun-2025	10-Jun-2025	
1-4-0500-2192				Fire Department Per Diem			75.00
WILSON				WILSON MIKE			
JUNE 2025				1/2 DAY PER DIEM	82 10-Jun-2025	10-Jun-2025	
1-4-0500-2192				Fire Department Per Diem			75.00
Department Totals :							33,120.61

DEPARTMENT 0700 Conservation Authority

CGI90523	CGIS SPATIAL SOLUTIONS						
45839	QUARTERLY BILLING	87 19-Jun-2025	19-Jun-2025				
1-4-0700-2775	GIS						2,854.63
NBMCA01	NORTH BAY-MATTAWA CONSERVATION AUTHORITY						
4770	2025 OPERATING LEVY	85 16-Jun-2025	16-Jun-2025				

Council/Board Report By Dept-(Computer)



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Page : 4

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Vendor Invoice	Vendor Name Description				Batch Invc Date	Invc Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			
DEPARTMENT 0700				Conservation Authority			
1-4-0700-2310				Conservation Authority Levy			14,499.00
Department Totals :							17,353.63
DEPARTMENT 0800				Building Bylaw Enforcement			
TOW20022 MUNICIPALITY OF EAST FERRIS							
3383,3382,302				BUILDING INSPECTION	94 24-Jun-2025	24-Jun-2025	
1-4-0800-2420				Bldg. Insp. - Other Expenses			897.40
1-4-0800-2410				Bldg. Insp. Salaries			4,525.65
Department Totals :							5,423.05
DEPARTMENT 0902				Animal Control - Veterinary			
EASTNIP EAST NIPISSING-NORTH PARRY SOUND VETERINARY							
2025				YEARLY CONTRIBUTION	85 16-Jun-2025	16-Jun-2025	
1-4-0902-2550				Veterinary Unit			550.00
Department Totals :							550.00
DEPARTMENT 1100				Public Works			
407 407 ETR							
200062143364				407 BILLING	90 24-Jun-2025	24-Jun-2025	
1-4-1100-3725				Travel			75.88
ALMAG01 ALMAGUIN ROAD SUPERINTENDENTS							
2025 MEMBER				2025 MEMBERSHIP	87 19-Jun-2025	19-Jun-2025	
1-4-1100-3125				Memberships & Subscription			86.55
BATTLE BATTLEFIELD EQUIPMENT RENTALS							
59030814				TAMPER RENTAL	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3130				Equipment Rentals			185.82
BEL02000 BELL CANADA							
JULY 2025				GARAGE PHONE	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3710				Garage - Telephone			50.53
FREIGHT FREIGHTLINER NORTH BAY							
RN13000				SWITCH, CLUTCH	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3272				Freighliner Parts and Repairs			614.06
GROU01 GROULX EQUIPMENT ASTORVILLE INC.							
56871				LAWN MOWER BLADES AND REPAIRS	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3121				Small Equipment Repairs			443.16
57011				CHUTE	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3121				Small Equipment Repairs			82.15
HUGHES EVAN HUGHES EXCAVATING							
9140				GRAVEL	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3115				Gravel			258.66
9148				A GRAVEL	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3115				Gravel			565.00
9164				CULVERTS	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3118				Culverts			562.74
9190				A GRAVEL	87 19-Jun-2025	19-Jun-2025	
1-4-1100-3115				Gravel			858.48



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Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			
DEPARTMENT 1100				Public Works			
HYD15001				HYDRO ONE			
JULY 2025				GARAGE HYDRO	90 24-Jun-2025	24-Jun-2025	
1-4-1100-3720				Garage - Hydro			220.64
J&J01				J & J EQUIPMENT REPAIR			
84284				TRACTOR REPAIR	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3276				Tractor Repairs			859.85
JIM10008				JIM MOORE PETROLEUM			
246132				DYED DIESEL	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3211				Grader Fuel			1,992.27
1-4-1100-3241				Backhoe Fuel			245.96
1-4-1100-3275				Tractor Fuel			24.59
1-4-1100-3281				Excavator Fuel			196.78
246145				CLEAR DIESEL	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3271				Freightliner Fuel			33.37
246153				GASOLINE	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3120				Materials & Shop Supplies			140.34
1-4-1100-3256				2019 GMC Fuel			654.86
1-4-1100-3261				RAM 2025 Fuel			374.21
MACLANG				MAC LANG SUNDRIDGE			
40892				2024 RAM PICKUP	80 05-Jun-2025	05-Jun-2025	
2-4-1100-3140				Equipment Capital Purchases			76,117.93
MOORE O2				MOORE PROPANE LIMITED			
165100089				GARAGE PROPANE	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3150				Garage Furnace Fuel			443.24
MUNICI01				MUNICIPAL INSURANCE SERVICES LTD			
2025				YEARLY INSURANCE PREMIUM	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3750				Insurance			43,951.24
POL16043				POLLARD DISTRIBUTION INC			
10863				CALCIUM	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3117				Calcium			12,290.28
10893				CALCIUM	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3117				Calcium			24,282.80
11021				CALCIUM	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3117				Calcium			11,844.95
11090				CALCIUM	85 16-Jun-2025	16-Jun-2025	
1-4-1100-3117				Calcium			12,743.91
11192				CALCIUM	90 24-Jun-2025	24-Jun-2025	
1-4-1100-3117				Calcium			12,642.77
20088				CALCIUM	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3117				Calcium			12,698.82
POW16033				POWASSAN HOME HARDWARE			
96896				SUPPLIES	82 10-Jun-2025	10-Jun-2025	
1-4-1100-3120				Materials & Shop Supplies			15.96
REL18043				RELIANCE HOME COMFORT			
JUNE 2025				WATER HEATER RENTAL	78 03-Jun-2025	03-Jun-2025	
1-4-1100-3160				Garage Building Maintenance			58.83
SHAWN				HUGHES SHAWN			

Council/Board Report By Dept-(Computer)



AP5130

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G.L. Account	CC1	CC2	CC3	GL Account Name			

DEPARTMENT 1100 Public Works

MAY 2025	MILEAGE				78 03-Jun-2025	03-Jun-2025	
1-4-1100-3725				Travel			543.60
SLING01	SLING CHOKER SAFETY AND RIGGING SUPPLIES						
0111063	SAFETY SUPPLIES				78 03-Jun-2025	03-Jun-2025	
1-4-1100-3765				Health & Safety			220.35
110230	CLOTHING KUNKEL				78 03-Jun-2025	03-Jun-2025	
1-4-1100-3770				Boots and Clothing Allowance			185.33
110233	HEALTH AND SAFETY				78 03-Jun-2025	03-Jun-2025	
1-4-1100-3765				Health & Safety			550.14
110847	SAFETY SUPPLIES				85 16-Jun-2025	16-Jun-2025	
1-4-1100-3765				Health & Safety			974.83
111045	CLOTHING MCTIERNAN				85 16-Jun-2025	16-Jun-2025	
1-4-1100-3770				Boots and Clothing Allowance			211.30
111063	CLOTHING HUGHES				78 03-Jun-2025	03-Jun-2025	
1-4-1100-3770				Boots and Clothing Allowance			119.05
118046	CLOTHING HUGHES				85 16-Jun-2025	16-Jun-2025	
1-4-1100-3770				Boots and Clothing Allowance			48.01
SPE19001	SPECTRUM TELECOM GROUP LTD.						
JUNE 2025	AIR TIME				78 03-Jun-2025	03-Jun-2025	
1-4-1100-3765				Health & Safety			412.45
SUNLIF01	SUN LIFE ASSURANCE COMPANY OF CANADA						
JUNE 2025	GRP INS PREMIUMS				78 03-Jun-2025	03-Jun-2025	
1-4-1100-3660				Benefits - Group Insurance			1,128.78
TOROMONT	TOROMONT CAT						
51491445	PARTS				90 24-Jun-2025	24-Jun-2025	
1-4-1100-3242				Backhoe Parts and Repairs			739.43
901079028	MAINTENANCE				85 16-Jun-2025	16-Jun-2025	
1-4-1100-3242				Backhoe Parts and Repairs			98.98
Department Totals :							220,848.88

DEPARTMENT 1300 Environmental

BELO2005	BELL MOBILITY CELLULAR						
JUNE 2025	CELLULAR PHONE				85 16-Jun-2025	16-Jun-2025	
1-4-1300-4510				Site Expenditures			83.06
GFL	GFL ENVIRONMENTAL						
141253	RECYCLING COSTS				90 24-Jun-2025	24-Jun-2025	
1-4-1300-4610				Recycling			436.70
HEA90471	HEATHER HENRY						
JUNE 2025	BOTTLED WATER				87 19-Jun-2025	19-Jun-2025	
1-4-1300-4510				Site Expenditures			6.00
HUGHES	EVAN HUGHES EXCAVATING						
9186	GRAVEL AND MACHINE RENTAL				87 19-Jun-2025	19-Jun-2025	
1-4-1300-4505				Site Cleanup			5,062.40
KN11011	KNIGHT PIESOLD						
18532	LANDFILL SERVICES				90 24-Jun-2025	24-Jun-2025	
1-4-1300-4510				Site Expenditures			3,369.92

TOWNSHIP OF CHISHOLM

Council/Board Report By Dept-(Computer)



AP5130

Page : 7

Date : Aug 07, 2025

Time : 2:52 pm

Vendor : UNITED CH To ZEHR

Batch : All

Department : All

Cheque Print Date : 01-Jun-2025 To 30-Jun-2025

Bank : 1 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Invc Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			

DEPARTMENT 1300 Environmental

Department Totals : 8,958.08

DEPARTMENT 1400 Health

JC NOON JC NOON MEMORIALS

11145	CEMETERY MAINTENANCE	90 24-Jun-2025	24-Jun-2025	
1-4-1400-6510	Cemetery Expenses			2,684.88

NOR14001 NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

JUNE 2025	MONTHLY LEVY	82 10-Jun-2025	10-Jun-2025	
1-4-1400-5110	Health Unit			3,697.58

Department Totals : 6,382.46

DEPARTMENT 1500 Social Services

NIP14003 NIPISSING DISTRICT SOCIAL SERVICES BOARD

2025-118	MONTHLY LEVY	82 10-Jun-2025	10-Jun-2025	
1-4-1500-6110	General Assistance			26,975.10

Department Totals : 26,975.10

DEPARTMENT 1600 Home for Aged

CAS03011 CASSELLHOLME

JUNE 2025	MONTHLY LEVY	82 10-Jun-2025	10-Jun-2025	
1-4-1600-6210	Home for the Aged			4,636.33

Department Totals : 4,636.33

DEPARTMENT 1700 Parks & Recreation

HYD15001 HYDRO ONE

2025-07	BEACH COTTAGE HYDRO	90 24-Jun-2025	24-Jun-2025	
1-4-1700-1110	Parks Expenses			40.78

JUL 2025	TENNIS CRT HYDRO	90 24-Jun-2025	24-Jun-2025	
1-4-1700-1115	Tennis Court			33.17

MCCARTHY MCCARTHY SEPTIC AND VAC

2858	SEPTIC PUMPOUTS	82 10-Jun-2025	10-Jun-2025	
1-4-1700-1110	Parks Expenses			813.60

MUNICI01 MUNICIPAL INSURANCE SERVICES LTD

2025	YEARLY INSURANCE PREMIUM	82 10-Jun-2025	10-Jun-2025	
1-4-1700-1200	Parks & Recreation Insurance			7,664.78

Department Totals : 8,552.33

DEPARTMENT 2000 Accounts Payable

CAN03059 CANADIAN UNION OF PUBLIC

JUNE 2025	MONTHLY CONTRIBUTIONS	94 24-Jun-2025	24-Jun-2025	
1-2-2000-3336	Deductions Payable- Union Dues			478.42

MAY 2025	MONTHLY UNION DUES	78 03-Jun-2025	03-Jun-2025	
1-2-2000-3336	Deductions Payable- Union Dues			418.95

JLRICHARDS JL RICHARDS AND ASSOC

126085	PROFESSIONAL SERVICES RE OFFICIAL PLAN REVIEW	85 16-Jun-2025	16-Jun-2025	
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AP5130

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Date : Aug 07, 2025

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Department : All

Cheque Print Date : 01-Jun-2025 To 30-Jun-2025

Bank : 1 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			
DEPARTMENT 2000				Accounts Payable			
1-4-2000-1321				Plan Expenses			8,020.24
OME15030 OMERS							
JUNE 2025				MONTHLY CONTRIBUTIONS	94 24-Jun-2025	24-Jun-2025	
1-2-2000-3335				OMERS Contributions			7,848.72
MAY 2025				MONTHLY CONTRIBUTIONS	78 03-Jun-2025	03-Jun-2025	
1-2-2000-3335				OMERS Contributions			7,077.48
RECEIV02 RECEIVER GENERAL - SOURCE DEDUCTIONS							
2025 MAY				PAYROLL DEDUCTIONS RP0003	78 03-Jun-2025	03-Jun-2025	
1-2-2000-3310				Deductions Payable - Inc. Tax			1,335.45
1-2-2000-3330				Deductions Payable EI			192.36
1-2-2000-3320				Deductions Payable - CPP			748.22
JUN 24 2025				PAYROLL DEDUCTIONS RP0003	94 24-Jun-2025	24-Jun-2025	
1-2-2000-3330				Deductions Payable EI			257.74
1-2-2000-3320				Deductions Payable - CPP			541.08
1-2-2000-3310				Deductions Payable - Inc. Tax			844.07
JUNE 24 2025				PAYROLL DEDUCTIONS RP0001	94 24-Jun-2025	24-Jun-2025	
1-2-2000-3331				Deductions Payable - EI Reduced			1,570.38
1-2-2000-3320				Deductions Payable - CPP			4,188.50
1-2-2000-3310				Deductions Payable - Inc. Tax			6,419.55
MAY 2025				PAYROLL DEDUCTIONS RPOOO1	78 03-Jun-2025	03-Jun-2025	
1-2-2000-3320				Deductions Payable - CPP			3,720.82
1-2-2000-3310				Deductions Payable - Inc. Tax			6,001.77
1-2-2000-3331				Deductions Payable - EI Reduced			1,378.48
Department Totals :							51,042.23

DEPARTMENT 4000				Education Req Public			
CON03040 CONSEIL SCOLAIRE PUBLIC							
JUNE 2025				50% OF 2025 LEVY LESS MARCH PAYMENT	78 03-Jun-2025	03-Jun-2025	
1-4-4000-2000				French Public Requisition			1,118.59
NEARN01 NEAR NORTH DISTRICT SCHOOL BOARD							
JUNE 2025				50% OF 2025 LEVY LESS MARCH PAYMENT	78 03-Jun-2025	03-Jun-2025	
1-4-4000-1000				English Public Requisition			52,577.34
Department Totals :							53,695.93

DEPARTMENT 5000				Education Req Separate			
CSCATH01 C S CATHOLIQUE FRANCO O NORD							
JUNE 2025				50% OF 2025 LEVY LESS MARCH PAYMENT	78 03-Jun-2025	03-Jun-2025	
1-4-5000-1000				French Separate Requisition			3,766.75
NIP14020 NIPISSING- PARRY SOUND CATHOLIC DISTRICT SCHOOL							
JUNE 2025				50% of 2025 LEVY LESS MARCH PAYMENT	78 03-Jun-2025	03-Jun-2025	
1-4-5000-2000				English Separate Requisition			141.96
Department Totals :							3,908.71

Computer Paid Total : 489,027.35

Payroll - July 2025

(3 payroll)

Administration	.....	18142.34
Council	.....	1116.29
By-Law Enforcement	.....
Fire Department	.....	826.54
Public Works Department:	Full-time + Summer Student	26048.91
	Part-time and Landfill	4192.62
	
TOTAL	.....	50326.7

Council/Board Report By Dept-(Computer)



AP5130

Page : 4

Date : Aug 07, 2025

Time : 2:55 pm

Vendor : UNITED CH To ZEHR

Batch : All

Department : All

Cheque Print Date : 01-Jul-2025 To 30-Jul-2025

Bank : 1 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Invc Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			

DEPARTMENT 1500 Social Services

DEPARTMENT 1700 Parks & Recreation

MCCARTHY MCCARTHY SEPTIC AND VAC

QB2921	CLEANUP - TENNIS COURTS, BOAT LAUNCH	100	24-Jul-2025	24-Jul-2025	813.60
1-4-1700-1110	Parks Expenses				

Department Totals : 813.60

DEPARTMENT 2000 Planning & Development

JLRICHARDS JLRICHARDS AND ASSOC

126668	Draft OP	96	08-Jul-2025	08-Jul-2025	4,545.45
1-4-2000-1321	Plan Expenses				

127392	Draft OP	96	08-Jul-2025	08-Jul-2025	6,144.42
1-4-2000-1321	Plan Expenses				

127727	PROJECT INITIATION AND BACKGROUND STUDY	100	24-Jul-2025	24-Jul-2025	2,981.09
1-4-2000-1321	Plan Expenses				

MUNICIPAL MUNICIPAL PLANNING SERV.

7325	PLANNING EXPENSES	98	16-Jul-2025	16-Jul-2025	1,087.63
1-4-2000-1110	Planning Expenses				

7326	PLANNING EXPENSES	98	16-Jul-2025	16-Jul-2025	214.70
1-4-2000-1110	Planning Expenses				

7327	PLANNING EXPENSES	98	16-Jul-2025	16-Jul-2025	670.94
1-4-2000-1110	Planning Expenses				

Department Totals : 15,644.23

Computer Paid Total : 361,332.93

Total Unpaid for Approval : 0.00

Total Manually Paid for Approval : 0.00

Total Computer Paid for Approval : 361,332.93

Total EFT Paid for Approval : 0.00

Grand Total ITEMS for Approval : 361,332.93

TOWNSHIP OF CHISHOLM

Council/Board Report By Dept-(Computer)



AP5130

Page : 1

Date : Aug 07, 2025

Time : 2:54 pm

Vendor : UNITED CH To ZEHR

Batch : All

Department : All

Cheque Print Date : 01-Jul-2025 To 30-Jul-2025

Bank : 1 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			

DEPARTMENT 0300 Administration

ALL01 ALLSTREAM

010000310684	LONG DISTANCE CHARGES	100	24-Jul-2025	24-Jul-2025	
1-4-0300-1620	Telephone & Fax				11.72

NORTHERN B NORTHERN MELCARM GROUP

AR1078442	TONER CARTRIDGES	100	24-Jul-2025	24-Jul-2025	
1-4-0300-1610	Office Supplies				305.10

SUNLIF01 SUN LIFE ASSURANCE COMPANY OF CANADA

JULY 2025	BENEFITS - GROUP INSURANCE	98	16-Jul-2025	16-Jul-2025	
1-4-0300-1480	Benefits - Group Insurance				1,261.52

SUNWIRE SUNWIRE INC

1189992	PHONE SYSTEM	96	08-Jul-2025	08-Jul-2025	
1-4-0300-1620	Telephone & Fax				140.12

Department Totals : 1,718.46

DEPARTMENT 0400 General Government

MUNIC01 MUNICIPAL PROPERTY ASSESSMENT CORPORATION

1800038385	QUARTERLY BILLING- RECOVERY OF PROPERTY ASSESSMENT SERVICES & SUPI	100	24-Jul-2025	24-Jul-2025	
1-4-0400-2770	Property Assessment				6,657.02

Department Totals : 6,657.02

DEPARTMENT 0500 Fire Department

DAR04015 DARCH FIRE

S030008099	DEX PRO LEATHER GLOVES	100	24-Jul-2025	24-Jul-2025	
1-4-0500-2263	Expenses Re: Fire Dept Grant				1,757.15

JIM10008 JIM MOORE PETROLEUM

JUNE 2025 - C	CLEAR DIESEL	100	24-Jul-2025	24-Jul-2025	
1-4-0500-2180	Gas & Oil				66.44

LINDE01 LINDE CANADA LIMITED

50631902	CYLINDER RENTAL	100	24-Jul-2025	24-Jul-2025	
1-4-0500-2160	Health & Safety				128.99

POW16033 POWASSAN HOME HARDWARE

99224	SHOP SUPPLIES	98	16-Jul-2025	16-Jul-2025	
1-4-0500-2125	Materials & Supplies				56.48

992241 FIRE PREVENTION

1-4-0500-2240	Fire Prevention	98	16-Jul-2025	16-Jul-2025	
					45.19

TRANS TRANS CANADA SAFETY

67893	MATERIALS & SUPPLIES - FACE GASKETS	98	16-Jul-2025	16-Jul-2025	
1-4-0500-2125	Materials & Supplies				45.20

Department Totals : 2,099.45

DEPARTMENT 1000 Other Protections

MIN13004 MINISTER OF FINANCE

380907251247	POLICING COSTS	100	24-Jul-2025	24-Jul-2025	
1-4-1000-0050	Policing Costs				14,606.00

Department Totals : 14,606.00

Council/Board Report By Dept-(Computer)



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Page : 2

Date : Aug 07, 2025

Time : 2:55 pm

Vendor : UNITED CH To ZEHR

Batch : All

Department : All

Cheque Print Date : 01-Jul-2025 To 30-Jul-2025

Bank : 1 To 1

Class : All

Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			
DEPARTMENT 1000				Other Protections			
DEPARTMENT 1100				Public Works			
BAIN				BAINBRIDGE PATRICIA			
11194				APR/MAY/JUNE GARBAGE PICK-UP	98 16-Jul-2025	16-Jul-2025	
1-4-1100-3160				Garage Building Maintenance			277.98
BART				BARTLETT'S TOWING			
25-20605				HEAVY TOW FOR FREIGHTLINER TANDEM DUMP TRUCK	100 24-Jul-2025	24-Jul-2025	
1-4-1100-3272				Freightliner Parts and Repairs			678.00
CURRIE				CURRIE TRUCK CENTRE			
0462035P				WESTERN STAR 2005 REPAIRS	100 24-Jul-2025	24-Jul-2025	
1-4-1100-3227				Western Star 2005 Parts and Repairs			1,202.66
DRD90387				DRD DISTRIBUTING			
13287				RAM 2025 PARTS AND REPAIRS	100 24-Jul-2025	24-Jul-2025	
1-4-1100-3262				RAM 2025 Parts and Repairs			4,304.06
GRI90396				GRIFFITH BROS.			
91019				REAR TOW FOR WESTERN STAR 2005	100 24-Jul-2025	24-Jul-2025	
1-4-1100-3227				Western Star 2005 Parts and Repairs			706.25
HUGHES				EVAN HUGHES EXCAVATING			
9239				GRAVEL	96 08-Jul-2025	08-Jul-2025	
2-4-1100-3115				Gravel Application			261,470.45
J&J01				J & J EQUIPMENT REPAIR			
84363				TRACTOR REPAIRS	98 16-Jul-2025	16-Jul-2025	
1-4-1100-3276				Tractor Repairs			942.85
JIM10008				JIM MOORE PETROLEUM			
JULY 2025 RE				REGULAR GASOLINE	100 24-Jul-2025	24-Jul-2025	
1-4-1100-3256				2019 GMC Fuel			267.93
1-4-1100-3120				Materials & Shop Supplies			10.30
1-4-1100-3261				RAM 2025 Fuel			237.02
JUNE 2025				DYED DIESEL	100 24-Jul-2025	24-Jul-2025	
1-4-1100-3275				Tractor Fuel			148.62
1-4-1100-3211				Grader Fuel			548.02
1-4-1100-3281				Excavator Fuel			83.60
1-4-1100-3241				Backhoe Fuel			148.62
JUNE 2025 - C				CLEAR DIESEL	100 24-Jul-2025	24-Jul-2025	
1-4-1100-3226				Western Star 2005 Fuel			106.31
1-4-1100-3271				Freightliner Fuel			491.69
1-4-1100-3221				Western Star 2024 Fuel			664.44
JW TIRE				JW TIRE			
2963				BACKHOE REPAIR	98 16-Jul-2025	16-Jul-2025	
1-4-1100-3242				Backhoe Parts and Repairs			163.85
POL16043				POLLARD DISTRIBUTION INC			
11336				CALCIUM	96 08-Jul-2025	08-Jul-2025	
1-4-1100-3117				Calcium			12,333.19
POW16033				POWASSAN HOME HARDWARE			
99076				SHOP SUPPLIES	98 16-Jul-2025	16-Jul-2025	
1-4-1100-3120				Materials & Shop Supplies			12.42
99125				SHOP SUPPLIES	98 16-Jul-2025	16-Jul-2025	
1-4-1100-3120				Materials & Shop Supplies			90.39



Vendor : UNITED CH To ZEHR

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Department : All

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Vendor Invoice	Vendor Name Description				Batch Invc Date	Inv Due Date	Amount
G.L. Account	CC1	CC2	CC3	GL Account Name			

DEPARTMENT 1100 Public Works

PRI16026 PRICE SIGNS AND DECALS

3898 SIGNAGE FOR 2024 RAM TRUCK

1-4-1100-3760 Signage 98 16-Jul-2025 16-Jul-2025 137.86

SAFE01 SAFETYCARE INC.

70169 RENEWAL

1-4-1100-3765 Health & Safety 96 08-Jul-2025 08-Jul-2025 1,356.00

SHERDAN SHERDAN SHIPPING

JUNE 25 SHIPPING

1-4-1100-3242 Backhoe Parts and Repairs 96 08-Jul-2025 08-Jul-2025 88.14

SLING01 SLING CHOKER SAFETY AND RIGGING SUPPLIES

149934 WHEEL CHOCK

1-4-1100-3120 Materials & Shop Supplies 100 24-Jul-2025 24-Jul-2025 134.44

SPE19001 SPECTRUM TELECOM GROUP LTD.

49138 INSTALL IN RAM

1-4-1100-3262 RAM 2025 Parts and Repairs 96 08-Jul-2025 08-Jul-2025 1,022.41

C1308987 AIRTIME

1-4-1100-3765 Health & Safety 96 08-Jul-2025 08-Jul-2025 412.45

SUNLIF01 SUN LIFE ASSURANCE COMPANY OF CANADA

JULY 20251 BENEFITS - GROUP INSURANCE

1-4-1100-3660 Benefits - Group Insurance 98 16-Jul-2025 16-Jul-2025 2,472.45

TOROMONT TOROMONT CAT

W0901084762 SERVICE MAINTENANCE

1-4-1100-3276 Tractor Repairs 100 24-Jul-2025 24-Jul-2025 182.33

VAUGH001 VAUGHAN PAPER PRODUCTS

2449145 SHOP SUPPLIES

1-4-1100-3120 Materials & Shop Supplies 100 24-Jul-2025 24-Jul-2025 135.09

Department Totals : 290,829.82

DEPARTMENT 1300 Environmental

BEL02005 BELL MOBILITY CELLULAR

JULY 2025 SITE EXPENDITURES

1-4-1300-4510 Site Expenditures 98 16-Jul-2025 16-Jul-2025 83.06

POW16033 POWASSAN HOME HARDWARE

99991 KEY CUT

1-4-1300-4510 Site Expenditures 100 24-Jul-2025 24-Jul-2025 3.83

SGS SGS CANADA INC

JUNE 2025 SITE EXPENDITURES

1-4-1300-4510 Site Expenditures 98 16-Jul-2025 16-Jul-2025 1,902.36

Department Totals : 1,989.25

DEPARTMENT 1500 Social Services

NIP14003 NIPISSING DISTRICT SOCIAL SERVICES BOARD

20250137 JULY LEVY

1-4-1500-6110 General Assistance 96 08-Jul-2025 08-Jul-2025 26,975.10

Department Totals : 26,975.10

THURSDAY, MAY 22, 2025

MINUTES

Date: Thursday, May 22, 2025

Location: Cassellholme Garden Room

Board Members: Dave Mendicino, Chair
Michelle Lahaye – Vice Chair
Chris Mayne
Mark King
Peter Chirico
Robert Corriveau
James (Jim) Bruce

Staff: Angie Punnett, Administrator
Billy Brooks, Chief Financial Officer
Dave Smits, Capital Facilities
Camille Bigras, QI Director
Julie Pilkey, Secretary

Regrets: Anita Brisson, Project Manager

Guests: Monique Peters, Family Council (Zoom)
Johanne Brousseau (Zoom)

A. CALL TO ORDER

MEETING RECORDED

"Moved by Peter Chirico and seconded by Jim Bruce that the meeting be called to order at 5:00 p.m."

Res. #059-25

Carried

1. Approval of Agenda

Added 7.3 – Confidential Matter – Financial Levy

"Moved by Mark King and seconded by Michelle Lahaye that the Board approved the Agenda for this meeting, as amended."

Res. #060-25

Carried

2. Conflict of Interest

"Moved by Jim Bruce and seconded by Robert Corriveau that no Board Members present have declared a conflict of interest."

Res. #061-25

Carried

3. Approval of Minutes

3.1 Approval of the Minutes of the Annual General Meeting held on April 24, 2025

"Moved by Peter Chirico and seconded by Mark King that the minutes of the Annual General Meeting, held on April 24, 2025, be adopted as presented."

Res. #062-25

Carried

3.2 Approval of the Minutes of the Regular Board Meeting held on April 24, 2025

"Moved by Robert Corriveau and seconded by Michelle Lahaye that the minutes of the Regular Board Meeting, held on April 24, 2025, be adopted as presented."

Res. #063-25

Carried

4. New Business

4.1 MLTC Public Report – April 4, 2025

Report included in package. Previously discussed at the last meeting. All orders have been completed and submitted.

5. Redevelopment

5.1 Construction Update *(Dave Smits)*

Report in package.

Dave added the Ministry wants a finished building and fully stocked, etc., before completing their inspection.

Move in date has been changed to September 8-16, 2025. Move date for residents will be September 14, 2025

All documents must be submitted by July 15, 2025 – 10 days prior to Ministry inspection.

List of residents to be moved – send to the Ministry by July 15, 2025

Mid June – send notice to residents and families

Staff assignments – staff to choose in July.

Major systems have been run and tested. No issues.

5.2 CFS Provincial Announcement

Handout Briefing Note shared by Advantage Ontario on May 15, 2025 as part of their budget highlight communication. The MLTC is launching a new construction funding support program.

The specificity of the eligibility criteria Advantage Ontario provided is not promising for the Cassellholme project. There are no policy details yet from the MLTC, so it is difficult to comment on the exact funding impact this would have on the project, if Cassellholme were eligible.

Peter Chirico will be in Toronto next week to meet with the Minister and Vic Fidel and continue to advocate for Cassellholme.

5.3 Transition Plan

Movers were onsite last week to tour the buildings and look at the move plan.

Discussed the concerns with having only 1 elevator to use. The move will be approximately 3 minutes per resident with most belongings already moved prior to the move day.

6. Operations

6.1 Operations Update

Update in package.

Angie added due to the delay in moving, Cassellholme has applied for another air conditioning exemption for this year. No response has been received yet.

Nurses week was recently celebrated in the Home.

Staffing is stabilizing in all departments.

Angie is having dialogue with the Chamber of Commerce regarding permanent residency.

Julie Pilkey has accepted the position of the Occupational Health, Safety & Wellness

Manager. She will be training Tiffany Chapman to take over as the Board Secretary.

Dave Smits has announced he is retiring May 31, 2025. Anita Brisson will be taking over as the Project Manager.

The Board is requesting a walk-thru of the new building. Email will be sent out to everyone for Thursday May 29th at 11:00 a.m. Safety boots will be required. Hard hats and vests will be available for everyone.

7. IN-CAMERA

Guests left the Meeting

"Moved by Michelle Lahaye and seconded by Jim Bruce that the Board proceed to an In-Camera session at 5:55 p.m."

Res. #064-25

Carried

7.1 Approval of the In-Camera Minutes – dated April 24, 2025

In-Camera Motion - Res. #065-25

7.2 Confidential Matter – Redevelopment

7.3 Confidential Matter – Financial Levy

"Moved by Michelle Lahaye and seconded by Peter Chirico that the Board approve the In-Camera session to be adjourned at 7:03 p.m."

Res. #066-25

Carried

B. CORRESPONDENCE

No items noted

C. REQUEST FOR FUTURE AGENDA ITEMS

No items noted

D. DATE OF NEXT MEETING

Thursday June 26, 2025 – Cassellholme Garden Room – 5:00 p.m.

E.	ADJOURNMENT	
	<p><i>"Moved by Mark King and seconded by Robert Corriveau that the meeting be adjourned at 7:05 p.m."</i></p> <p>Res. #067-25 Carried</p>	

Secretary

Chairman

May 15, 2025

Subject: Cassellholme Redevelopment Update – May 15, 2025

Construction Activity

Highlights:

Phase 00 - Work complete.

Phase 1-A – Work complete

Phase 1-B sequencing remains unchanged from the previous report.

Refer to schedule notes of previous reports for comments on Draft Finishing Schedule and comments on Rev. 4 Schedule.

The owner's move in date has been confirmed for September 8 to September 16, 2025.

Updated milestones have been coordinated with Cassellholme and are as follows:

Documentation submission to the Ministry of Long-Term Care (MOLTC): July 15, 2025

Anticipated Pre-Occupancy review by MOLTC: July 29, 2025

Cassellholme Move-in: Start – September 8, 2025, Finish September 16, 2025.

Schedule risks outlined in the March 2025 report have materialized resulting in the revised September 2025 move-in date.

The draft schedule for Phase 2 has been submitted for review, coordination and discussion.

PHASE 1-B

- Interior boarding is ongoing on Level 5.
- Mechanical and electrical finishes are ongoing.
- Link construction is in final stages.
- Painting and millwork installation is in progress.
- Drywall and T-bar ceilings are in final stages, and ceiling tile installation in progress.
- Flooring installation is in progress.
- Door and hardware installation is ongoing.
- Window covering installation is ongoing.
- Cubical curtains and patient lift installation is ongoing.
- Washroom accessories installation is ongoing.
- BAS programming, Equipment start-ups and balancing is ongoing.
- FA verification is ongoing.
- Exterior grading and decorative fence installation is ongoing.

Percon has accepted the alternate move-in date, September 8-16th, patient move date of Sept 14th, to allow for the risks identified in last month's report.

Previous Month's Schedule risks:

1. Block C delays (previously recorded) experienced at the end of 2024 now impact the overall schedule
2. CO 166- Door hardware revisions, CO 164 - Revised Sentronic closers to 24V, SI 173 - Revision to BF operator buttons. Lead times and scheduling work is a concern.

There have been some significant progress with the millwork installations, Marel's walls on the ground floor, IT and commissioning targets are still the focus to the team. Third week of May, Percon and MJA work together to verify the 2nd floor for deficiencies and use that as a guide for the other floors. The furniture is scheduled to be on site by end of May. Secondary date for room placement will be mid July. Currently working with the ministry to have them on site, targeting July 29-Aug 5 for their inspection. Percon has confirmed staff on-site for training for end of July and all of August. Movers have visited the site and met the staff to initiate the readiness process and will return August 13th for a mock-up run of how the day will play out. Outstanding visit with Healthcare Relocators.

Transition Planning

An updated summary is attached for reference.

Highlights:

Bed Application Licensing – Continue to have discussions with OH and Ministry on next steps.

Storage Plan – to bring in some shelving, late May, for the 2nd floor for evaluation and approval. To proceed to order remaining rooms immediately after. Other appliances will all be on order by first week of June. Furniture delivery all by end of May

Move Plan – Sept 8-16th should occupancy not be granted after Aug 5th

IT connections have begun and anticipate training to commence 3rd week of July

Outdoor space, fencing commenced first week of May

Occupancy Checklists resubmitted Occupancy documents to be submitted by July 15 (substantial completion); once ministry receives, a date will be provided for inspection. Target July 29-Aug 5.

Change Order Log - Please see the attached

Budget Update – To be provided separately, W. Brooks

Occupancy Checklist	Occupancy documents to be submitted by July 15 (substantial completion); once ministry receives, a date will be provided for inspection. Target July 29-Aug 5	Anita	2025-07-15
Art Fundraising		Anita	ongoing
Wood at mill for purpose	ideas have been noted and small WG; including Creative Industries - WG to assemble once individuals are available	Anita	ongoing
Outdoor Space	Commence in May; balcony furniture to be purchased		June/July
P2 Move			
HCR - Movers	Movers in person meeting May 13; with mockup date of Aug 13; Move will commence on the 8th-16th, Patient move on the 14th; main takeaway is to begin purging where ever possible so it is not all left to the end	Anita	2025-08-13
Resident Communication	Monthly communications provided Highlighted unit names and picture of room and of dining room; balconies as well; next communication for room placement to begin mid to end of June	Anita/Derek	ongoing
Furniture delivery	Delivery of all furniture May 29th; placement to rooms to be in July	Anita	2025-05-29
IT			
ID Access Card	To breakdown internal processes for profiles, roles, access; program the system and print the cards for implementation; to begin the printing process in June	Anita	ongoing
Phone & TV System	Finalized and TV packages to be made in May; Purchase of TVs - June and mounting in July		
Bed Application - Licencing	Continue to have discussions with OH and Ministry on next steps	NFN/Angie	ongoing
Support Services			
Building Ready	Discussions of the process for building ready (kitchens, med rooms, medications, storage, linens, food, laundry flow, elevator usage and timing, housekeeping and cleaning) ordering appliances early June for all delivery and placement by mid July	Anita	June/July
Appliances	to be ordered by first week of June and placement by mid July	Anita	June/July
Storage Area list	to bring in some shelving, end of May, for the 2nd floor for evaluation and approval. To proceed to order remaining rooms immediately after.	Anita	June/July
Emergency Response			
Fire plan	Medsled training has commenced in old building new sleds to prepare staff	Anita/Julie/Ron	ongoing
P2 Parking	Need to begin discussions and planning for start of P2 parking (winter 2026); options to be discussed with SLT	Anita	Winter 2026
Staff Training Plan			
Detailed Breakdown	Training to commence 3rd week of July with online videos and on floor training; simulated on unit training to commence in June to provide expectations of flow and effectiveness	Anita/Ellen	July/August

Change Order Log - May 16 2025															
Person															
RFE	RFE	PC	CD	SI	RFI	CO	Work Description	Reason	Status	Date Issued	Quote Sent	Approval Date	Quoted	Approved	Contract Time (days)
1	1			1		1	Millwork revisions/clarifications	Coordination	Approved	18-Feb-22	17-Mar-22	28-Mar-22	\$34,553.53	\$34,553.53	
2	2	1				2	Emergency Switchboard revisions	Coordination	Approved	17-Feb-22	17-Mar-22	28-Mar-22	\$4,919.20	\$4,919.20	
3	3					3	Increase Builders Risk Insurance to Include Soft Costs	Lender Requirement	Approved	30-Mar-22	30-Mar-22	05-Apr-22	\$29,846.88	\$29,846.88	
4	4					3	Cost associated to add Wrap Up Insurance Policy	Lender Requirement	Approved	30-Mar-22	30-Mar-22	05-Apr-22	\$282,579.86	\$282,579.86	
5	5R1	2				5	Door revisions	Coordination	Approved	15-Mar-22	07-Apr-22	06-May-22	\$4,677.20	\$4,677.20	
6	6	3				4	Washroom Accessories Revisions	Coordination	Approved	28-Mar-22	22-Apr-22	25-Apr-22	\$863.50	\$863.50	
7	7	9					Removal existing foundations (Unit rate only - see RFE 16)		Cancelled	21-Apr-22	25-Apr-22				
8	8	16				6	Provide new water valve at property line	AHJ	Approved	05-May-22	06-May-22	06-May-22	\$8,607.50	\$8,607.50	
9	9	4				41	North wing door revisions	Coordination	Approved	28-Mar-22	16-Jan-23	19-Jan-23	\$3,756.50	\$3,756.50	
10	10	5				7	Elevator pit lighting revisions	AHJ	Approved	29-Mar-22	09-May-22	16-May-22	(\$1,361.00)	(\$1,361.00)	
11	11	6				8	Transformer modifications	Cost Saving	Approved	07-Apr-22	09-May-22	27-May-22	(\$6,000.00)	(\$6,000.00)	
12	12 R1					9	Millwork edging revisions & Drawer modifications (per email April 25, 2022)	Cost Saving	Approved	N/A	19-May-22	01-Jun-22	(\$11,906.00)	(\$11,906.00)	
13	13						CANCELLED: Drawer modifications (SEE RFE 12R1)		Cancelled	N/A	09-May-22				
14	14	17				12	Temporary Hydrant at North Wing	AHJ	Approved	12-Apr-22	16-May-22	01-Jun-22	\$5,585.25	\$5,585.25	
15	15R2	7R1				36	Phase 1 temporary door revisions and hardware coordination	Coordination	Approved	02-Dec-22	06-Dec-22	10-Jan-23	\$4,539.70	\$4,539.70	
16	16R2	9				15	Removal of existing foundations	Site Condition	Approved	21-Apr-22	20-May-22	27-Jun-22	\$70,326.38	\$70,326.38	
17	17	11				11	Hardware revisions to Door V101	Coordination	Approved	27-Apr-22	19-May-22	01-Jun-22	\$6,046.70	\$6,046.70	
18	18R2	18				14	Revise pipe material storm main tee at Olive St.	Site Condition	Approved	13-May-22	20-May-22	29-Jun-22	\$7,885.44	\$7,885.44	
19	19	12				10	Temporary lighting in courtyard parking	Health & Safety	Approved	27-Apr-22	25-May-22	01-Jun-22	\$15,888.40	\$15,888.40	
20	20R1	8				13	Add card reader control for rear doors on elevators 1024 & 1025	Design Improvement	Approved	25-Apr-22	30-May-22	10-Jun-22	\$1,512.50	\$1,512.50	
21	21R1					16	Temporary Door Hardware supplied by Owner's Security Provider	Schedule Change	Approved	22-Jun-22	08-Jul-22	22-Jul-22	(\$6,650.00)	(\$6,650.00)	
22	22	23					Investigate/repair storm line blockage near property line at Olive St.	Site Condition	Cancelled	23-Jun-22	06-Jul-22				
23	23R2				19R1	17 R	Corrections and revisions to parking lot line in temporary and east parking areas	Owner Requested	Approved	16-Aug-22	15-Sep-22	22-Sep-22	\$3,454.00	\$3,454.00	
24	24R4	22R1				27	Provide temporary power feed to east parking lot lighting	Coordination	Approved	19-Aug-22	24-Oct-22	27-Oct-22	(\$8,416.88)	(\$8,416.88)	
25	25R1	25R1				18	Revision to waterline connections to existing building - Revised	Site Condition	Approved	03-Aug-22	05-Aug-22	11-Aug-22	\$42,426.23	\$42,426.23	
26	26	20				19	Revision to electrical panel E-1-C	Coordination	Approved	02-Jun-22	09-Aug-22	11-Aug-22	\$6,702.30	\$6,702.30	
27	27R1	19R1				23	Revise acoustic ceiling tile materials	Cost Saving	Approved	15-Sep-22	28-Sep-22	05-Oct-22	(\$66,054.48)	(\$66,054.48)	
28	28				23	20	Pile Rock Points	Contractor Requested	Approved	03-Aug-22	12-Aug-22	12-Aug-22	\$98,826.40	\$98,826.40	
29	29R3	28				33	Revision to Phase 1 & 2 sanitary and storm connections at grade beams	Coordination	Approved	03-Aug-22	09-Nov-22	22-Nov-22	\$21,724.63	\$21,724.63	
30	30	26				21	Revision to under-slab plumbing and inverts	Coordination	Approved	26-Jul-22	18-Aug-22	27-Sep-22	\$15,196.50	\$15,196.50	
31	31	10				40	Revision to the fire and combination fire/smoke dampers	AHJ	Approved	26-Apr-22	15-Sep-22	26-Jan-23	\$134,858.85	\$134,858.85	
32	32R1	14					Door frame material revisions along corridor 1165	Design Improvement	Not Accepted	31-Aug-22	31-Aug-22				
33	33					24	Revised wood frame design for Jams	Cost Saving	Approved	09-Sep-22	28-Sep-22	05-Oct-22	(\$12,750.00)	(\$12,750.00)	
34	34R4	21R3				29	Provide new grounding loop for new building service	AHJ	Approved	22-Aug-22	28-Oct-22	08-Nov-22	\$77,892.15	\$77,892.15	
35	35R3	27R2				35	Delete deck mounted soap dispensers	Owner Requested	Approved	21-Nov-22	05-Dec-22	10-Jan-22	(\$4,081.00)	(\$4,081.00)	
36	36R4	15R				117	Door hardware revisions to door 2147a	Coordination	Pending	12-Oct-22	18-Apr-24	29-Apr-24	\$10,606.20	\$10,606.20	
37	37	13R				31	Janitor room door revisions	Coordination	Approved	19-Sep-22	19-Sep-22	10-Nov-22	\$4,785.00	\$4,785.00	
38	38	29				22	Existing Service Plug Requirement	AHJ	Approved	31-Aug-22	23-Sep-22	10-Oct-22	\$2,414.10	\$2,414.10	
41	41	24R1				32	Provide grilles on type 'O' fin radiation in trench in Auditorium 1005	Coordination	Approved	22-Sep-22	17-Oct-22	15-Nov-22	\$23,009.80	\$23,009.80	
		30					After hours paving of East Parking Lot	Owner Requested	Cancelled	16-Sep-22					
39	39	31					Additional curb at edge of existing parking area	Owner Requested	Cancelled	16-Sep-22	28-Sep-22				
40	40R1	32R1				25	Revision to existing sanitary line	Site Condition	Approved	21-Sep-22	29-Sep-22	06-Oct-22	\$61,577.36	\$61,577.36	TBD
47	47R1	33				43	Structural revisions to Phase 1 framing, Phase 2 framing, pile caps and piles	Coordination	Approved	23-Sep-22	11-Jan-23	22-Jan-23	\$37,038.71	\$37,038.71	4
42	42R1	34				26	Water storage tank layout and structural revisions	Coordination	Approved	26-Sep-22	14-Oct-22	27-Oct-22	\$3,597.83	\$3,597.83	
43	43	35R				61	Revision to North Wing elevator brackets for rail attachments	Coordination	Approved	07-Oct-22	20-Jun-23	27-Jun-23	\$11,964.96	\$11,964.96	
53	53	36R2				44	Revision to brace frame V8105	Coordination	Approved	09-Nov-22	13-Dec-22	26-Jan-23	\$9,497.44	\$9,497.44	
45	45	37				30	Revision to light fixtures P5 and P6	Coordination	Approved	11-Oct-22	31-Oct-22	08-Nov-22	\$2,369.33	\$2,369.33	
48	48	38				37	Structural beam revisions at Block B roof terraces balconies	Coordination	Approved	20-Oct-22	13-Dec-22	10-Jan-23	\$969.52	\$969.52	
49	49R2				36R1	60	Structural clarifications - structural steel and rebar shop drawings	Coordination	Approved	20-Jan-23	10-Mar-23	28-Jun-23	\$2,768.37	\$2,768.37	
46					7R1	28	Provide slab Mounting brackets for smoke shelter	Site Condition	Approved	17-Oct-22	25-Oct-22	01-Nov-22	\$1,050.68	\$1,050.68	
51	51R1	39				38	Add smoke detectors in corridors of RHA areas	Coordination	Approved	08-Nov-22	13-Dec-22	10-Jan-23	\$5,258.00	\$5,258.00	
44R1					22	34	Provide additional steel modifications outlined in S#22	Coordination	Approved	27-Jul-22	16-Nov-22	22-Nov-22	\$3,300.11	\$3,300.11	
		40					Additional elevator controls	Coordination	Pending	07-Dec-22					
56	56	41				45	Revision to sliding door frame details	Coordination	Approved	21-Dec-22	08-Feb-23	28-Feb-23	\$8,783.50	\$8,783.50	
54	54	42				46	Provide fixed mirrors in Staff washrooms	Coordination	Approved	10-Jan-23	03-Feb-23	28-Feb-23	\$7,507.50	\$7,507.50	
54R1	54R1	42				48	Correct the cost of fixed mirrors from CO#46	Coordination	Approved	10-Jan-23	03-Mar-23	21-Mar-23	(\$2,035.00)	(\$2,035.00)	
52	52				39	39	Provide relay bases on smoke detectors related to door hold opens for S#39	AHJ	Approved	08-Nov-22	13-Dec-22	10-Jan-23	\$3,014.00	\$3,014.00	
55	55	43					Revise range hood colour	Owner Requested	Cancelled	18-Jan-23					
57	57	44				47	Revision to LR2 & LR2-1 lavatory fixtures	Coordination	Approved	18-Jan-23	17-Jan-23	21-Feb-23	\$5,193.10	\$5,193.10	
54	54R1				41	42	Remedial modifications to pile caps and grade beams - Phase 1	Site Condition	Approved	28-Nov-22	10-Jan-23	20-Jan-23	\$14,145.87	\$14,145.87	4
58	58	45					Revisions to operable window vent type	Coordination	Cancelled	06-Feb-23					
60	60	46				52	Modifications to generator E58 breakers	Coordination	Approved	07-Feb-23	24-Mar-23	03-May-23	\$19,405.10	\$19,405.10	
95	95	47				79	Revise office door locations, electrical from PC47	Owner Requested	Approved	23-Mar-23	08-Sep-23	09-Sep-25	\$10,312.50	\$10,312.50	
72	72R3	47				73	Revise office door locations, typical millwork from PC47	Owner Requested	Approved	15-Aug-23	15-Aug-23	07-May-24	\$11,985.60	\$11,985.60	
59	59	48R				49	Revisions to electrical to accommodate Kitchen Equipment Phase 1	Coordination	Approved	14-Feb-23	17-Mar-23	22-Mar-23	\$501.60	\$501.60	
62	62R2	49				54	Typical Bedroom Mockup	Owner Requested	Approved	09-Mar-23	03-May-23	06-Jun-23	\$75,577.95	\$75,577.95	
		50					Revise rated floor assembly ULC Listed Design No.	Cost Saving	Cancelled	22-Mar-23					
		51				50	Revision to select light fixtures to alternate product	Design Improvement	Approved	22-Mar-23	20-Apr-23	26-Apr-23	\$0.00	\$0.00	
65	65	52				57	Delete select cubical curtains and provide track breaks in patient lift tracks	Coordination	Approved	29-Mar-23	12-May-23	01-Jun-23	(\$5,382.50)	(\$5,382.50)	
75	75R1	53				69	Electrical revisions for elevator connections	Coordination	Approved	30-Mar-23	29-Jun-23	03-Aug-23	\$18,212.70	\$18,212.70	

		54				Revisions to interior expansion joints types	Coordination	Cancelled	30-Mar-23					
68	68	55			56	Existing Water Room pull station	Coordination	Approved	05-Apr-23	17-May-23	23-May-23	\$1,142.90	\$1,142.90	
67	67	56			55	Revision to brace frame VB20S	Coordination	Approved	17-Apr-23	18-May-23	18-May-23	\$1,164.02	\$1,164.02	
82	82R2	57R			78	Revision to biometric readers	Owner Requested	Approved	18-Apr-23	01-Sep-23	25-Sep-23	\$21,023.00	\$21,023.00	
64	64			49	51	Tree Removal at End of Block B	Site Condition	Approved	03-Nov-22	20-Apr-23	26-Apr-23	\$2,117.50	\$2,117.50	
66	66R1	58			68	Clarification to area drains	Coordination	Approved	20-Apr-23	19-Jul-23	27-Jul-23	\$25,942.40	\$25,942.40	
77	77R1	59			85	Fiber optic connection to existing building	Coordination	Approved	02-May-23	25-Jul-23	12-Oct-23	\$10,118.90	\$10,118.90	
78	78	60			63	Additional pot light in Bedroom Type "D"	Coordination	Approved	02-May-23	26-Jun-23	04-Jul-23	\$2,865.50	\$2,865.50	
		61				Revision to clarify day unit product	Discontinued Product	Pending	09-May-23					
71	71	62R			59R	Modifications to elevator framing for door supports and additional pit ladder	Coordination	Approved	23-May-23	05-Jun-23	27-Jun-23	\$66,131.08	\$66,131.08	2
		63				Patching of existing asphalt drive-ways	Owner Requested	Cancelled	23-May-23					
81	81	64			65	Flooring revisions	Coordination	Approved	25-May-23	07-Jul-23	20-Jul-23	\$7,090.72	\$7,090.72	
80	80R2	65			84	Owner requested revisions to Kitchen Equipment	Owner Requested	Approved	25-May-23	22-Sep-23	03-Oct-23	\$68,113.10	\$68,113.10	
73	73	66			62	Delete kitchen equipment soap and towel dispenser accessories	Owner Requested	Approved	29-May-23	20-Jun-23	27-Jun-23	(\$2,670.00)	(\$2,670.00)	
126	126R2	67R3			115	Tie-in to existing fire alarm and PA systems	Coordination	Approved	30-May-23	21-Mar-24	12-Apr-24	\$18,950.80	\$18,950.80	
87	87	68			70	Revision to louvers	Coordination	Approved	30-May-23	02-Aug-23	08-Aug-23	\$660.00	\$660.00	
68	68	69			58	Patent lift system power supply covers	Owner Requested	Approved	01-Jun-23	05-Jun-23	22-Jun-23	\$10,222.30	\$10,222.30	
83	83	70			67	Revision to stair guard assembly	Coordination	Approved	06-Jun-23	19-Jul-23	26-Jul-23	\$726.00	\$726.00	
84	84	71			66	Revision to Ceramic tile type CT2.1 in select rooms	Owner Requested	Approved	15-Jun-23	19-Jul-23	25-Jul-23	\$0.00	\$0.00	
74	74R1	72R			64	Temporary support angles for Block C structural frame	Coordination	Approved	13-Jun-23	28-Jun-23	04-Jul-23	\$10,563.30	\$10,563.30	
69	69R1				71	Removal of existing foundations at electrical duct bank trench	Site Condition	Approved	14-Jun-23	07-Jul-23	09-Aug-23	\$10,095.80	\$10,095.80	
76	76R3	61			72	Revision to clay unit masonry product	Coordination	Approved	09-May-24	26-Jun-24	12-Aug-24	\$55,860.00	\$55,860.00	
		73				Revise solid surface finish colour on millwork M30 & M31	Owner Requested	Cancelled	12-Jul-23					
		74				Additional structural support at 5th floor trench drain	Coordination	Pending	12-Jul-23					
90	90	75R			74	Revised detail at expansion joint at gridline 23 between S & T/T.2.	Coordination	Approved	12-Jul-23	14-Aug-23	24-Aug-23	\$8,513.40	\$8,513.40	
92	92				75	Revised rebar stirrups at elevator conduit duct bank	Coordination	Approved	18-Jul-23	23-Aug-23	30-Aug-23	\$1,036.20	\$1,036.20	
93	93			148	76	Revision to window sill support material detail	Contractor Requested	Approved	23-Aug-23	29-Aug-23	05-Sep-23	\$3,312.89	\$3,312.89	
102		76			86	Coring of Foundation for temporary generator connection	Coordination	Approved	25-Jul-23	09-Oct-23	11-Oct-23	\$3,850.00	\$3,850.00	
101	101R3	76R2			91	Connection for Portable Genset and Load Bank Testing	Owner Requested	Approved	06-Feb-24	22-Feb-24	12-Mar-24	\$116,723.25	\$116,723.25	
94	94	77			77	Revision to jockey pump electrical feed	Coordination	Approved	26-Jul-23	01-Sep-23	12-Sep-23	\$5,904.80	\$5,904.80	
98	98	78			82	Revised wall depth in Laundry Rooms to accommodate 4" drain pipe	Coordination	Approved	27-Jul-23	19-Sep-23	03-Oct-23	\$246.50	\$246.50	
108	108	79			111	Delete fire damper at return air duct in penthouse level	Coordination	Approved	31-Jul-23	24-Oct-23	21-Mar-24	(\$497.00)	(\$497.00)	
97	97R1	80R			81	Revise wall thickness to accommodate pipe size	Coordination	Approved	03-Aug-23	19-Sep-23	03-Oct-23	\$3,090.10	\$3,090.10	
96	96	81			83	Domestic booster pump power feed	Coordination	Approved	23-Aug-23	13-Sep-23	02-Oct-23	\$6,792.50	\$6,792.50	
		82			156	Revision to Drew St. entrance sanitary & storm pipes for interferences	Coordination	Approved	28-Aug-23	11-Feb-25	25-Feb-25	\$54,487.51	\$54,487.51	
105	105	83			88	Electric heaters for temporary heat in rooms at junction between Phase 1 and 2	Coordination	Approved	15-Sep-23	10-Sep-23	24-Oct-23	\$5,335.90	\$5,335.90	
		84				Investigation for tie-in to existing PA system	Coordination	Cancelled	15-Sep-23					
85	85			67	80	Ductwork revisions related to SI#57	Coordination	Approved	06-Jun-23	02-Aug-23	25-Sep-23	\$1,439.90	\$1,439.90	
103	103R1	85			89	Additional louvre colour	Coordination	Approved	02-Oct-23	30-Oct-23	10-Nov-23	\$3,300.00	\$3,300.00	
106	106	86			87	Chiller Support Frames	Coordination	Approved	02-Oct-23	17-Oct-23	18-Oct-23	\$42,145.73	\$42,145.73	
112	112R1	87			96	Revise light fixture type U & U1	Coordination	Approved	17-Oct-23	29-Nov-23	07-Jan-24	\$2,753.30	\$2,753.30	
114	114	88			94	Revise storm drain piping from the roof of Stair Shaft #5	Coordination	Approved	26-Oct-23	14-Nov-23	05-Dec-23	\$8,269.80	\$8,269.80	
120	120R4	89			114	Add digital menu board connections at each dining area	Owner Requested	Approved	31-Oct-23	01-Apr-24	12-Apr-24	\$15,745.40	\$15,745.40	
116	116	90			100	Additional roof anchors at chimney for Boiler #4	Coordination	Approved	01-Nov-23	20-Nov-23	10-Jan-24	\$35,019.60	\$35,019.60	
		91			97	Revision to flooring materials in corridors and resident vestibules	Owner Requested	Approved	08-Nov-23	22-Nov-23	07-Jan-23	\$0.00	\$0.00	
		92				Provide a permanent load bank for generator testing	Coordination	Pending	08-Nov-23					
132	132R2	93			127	Revision for door controls	Coordination	Approved	10-Nov-23	08-May-24	23-May-24	\$55,073.65	\$55,073.65	
117	117	94			93	Ground connection from pole to transformer	Coordination	Approved	14-Nov-23	24-Nov-23	27-Nov-23	\$3,122.90	\$3,122.90	
104	104R2				90	Additional track components for lift track in room S091 - Submittal 135	Coordination	Approved	30-May-23	31-Oct-23	10-Nov-23	\$2,448.60	\$2,448.60	
111	111R1			91R2	92	Revision to ductwork related to ERV#1 and SI#91R2	Coordination	Approved	15-Sep-23	16-Nov-23	20-Nov-23	\$4,701.40	\$4,701.40	
		95R				Typical resident wardrobe storage hinges	Owner Requested	Cancelled	20-Nov-23					
121	121R2	96R			102	Typical resident room and washroom millwork revisions	Owner Requested	Approved	22-Nov-23	09-Jan-24	15-Jan-24	\$28,778.20	\$28,778.20	
123	123R2	97R			101	Revision to resident room drapes	Owner Requested	Approved	22-Nov-23	08-Jan-24	10-Jan-24	\$4,059.00	\$4,059.00	
		98				Additional lightning protection	Coordination	Cancelled	27-Nov-23					
125	125R2	99R			103	Toggle switch at flusher/disinfectant in soiled utility rooms	Coordination	Approved	29-Nov-23	11-Jan-24	15-Jan-24	\$1,651.10	\$1,651.10	
135	135R1	100			105	Revise drainage for balcony/roof areas	Coordination	Approved	29-Nov-23	15-Feb-24	27-Feb-24	\$19,183.78	\$19,183.78	
110	110R1			80	95	Costs associated with piping clarification in SI#80	Coordination	Approved	15-Aug-23	30-Nov-23	14-Dec-23	\$22,236.50	\$22,236.50	
		101				Delete telephone cables between communications cabinets	Owner Requested	Cancelled	19-Dec-23					
					53	Phase 2 Piling	Site Condition	Approved	08-Jan-24	08-Jan-24	10-Jan-24	\$0.00	\$0.00	
129	129R1	102			104	Revision to Clean Utility Millwork M13	Owner Requested	Approved	22-Dec-23	24-Jan-24	30-Jan-24	(\$29,960.00)	(\$29,960.00)	
134	134R2	103			112	Delete resident room lower entertainment boxes	Owner Requested	Approved	02-Jan-24	15-Mar-24	03-Apr-24	(\$112,848.00)	(\$112,848.00)	
133	133	104			106	Revisions to Phase 2 Structural Steel	Coordination	Approved	04-Jan-24	02-Feb-24	27-Feb-24	\$13,369.24	\$13,369.24	
136	136	105			118	Wanderguard elevator control tie-in	Coordination	Pending	08-Jan-24	17-Apr-24	29-Apr-24	\$32,157.40	\$32,157.40	
					98	Asphalt deficiency warranty extension	Deficiency Reconciliation	Approved	06-Dec-23	14-Dec-23	11-Jan-24	(\$7,500.00)	(\$7,500.00)	
127	127				99	CSA IPAC training course	Contractor Requested	Approved	10-Nov-23	02-Jan-24	11-Jan-24	(\$550.00)	(\$550.00)	
139	139R	106			109	Revision to Block D tub rooms	Coordination	Approved	24-Jan-24	26-Feb-24	07-Mar-24	\$7,681.30	\$7,681.30	
148	148R1	107			122	Support posts for med sled system in stairwells	Owner Requested	Approved	31-Jan-24	01-May-24	07-May-24	\$53,607.07	\$53,607.07	
141	141	108			108	Revise outlet locations in Type C Bedrooms	Owner Requested	Approved	08-Feb-24	23-Feb-24	07-Mar-24	\$1,907.40	\$1,907.40	
140	140				107	Delete siding band detail at Penthouse	Cost Saving	Approved	21-Feb-24	21-Feb-24	27-Feb-24	(\$10,600.00)	(\$10,600.00)	
137	137				110	Slab edge firestop detail revision	Coordination	Approved	09-Feb-24	04-Mar-24	07-Mar-24	\$39,165.00	\$39,165.00	
145	145				113	Extent of slab edge at curtain wall Block C - Phase 1	Coordination	Approved	22-Mar-24	22-Mar-24	04-Apr-24	\$3,637.92	\$3,637.92	
		109R				Clarification to temporary soffit and heating details	Cancelled	Pending	07-Mar-24					
146	146	110			116	Add door S136 and associated hardware	Coordination	Approved	04-Mar-24	05-Apr-24	26-Apr-24	\$11,698.50	\$11,698.50	
147	147R1	111R			135	Revisions to communication cabinets racks and distribution	Coordination	Approved	14-Mar-24	02-Jul-24	29-Jul-24	\$22,195.00	\$22,195.00	

150	150	112			123	Radiant heater piping enclosures	Coordination	Approved	14-Mar-24	22-Apr-24	22-May-24	\$9,624.86	\$9,624.86
151	151	113			119	Revisions to Resident Washrooms to Accommodate Plumbing Drain	Coordination	Approved	22-Apr-24	22-Apr-24	29-Apr-24	\$5,564.06	\$5,564.06
152	152R1	114			126	Revisions to water room door hardware	Coordination	Approved	20-Mar-24	07-May-24	23-May-24	\$8,929.80	\$8,929.80
156	156	116R			121	Revision to handrails and base bumpers	Coordination	Approved	02-May-24	01-May-24	07-May-24	\$14,213.38	\$14,213.38
153	153				129	Revision to cabinet locks	Owner Requested	Approved	24-Apr-24	24-Apr-24	24-May-24	\$1,540.57	\$1,540.57
154	154			193	Delete Sprinkler Control Valve	Cost Saving	Approved	01-May-24	24-Apr-24	07-May-24	(\$500.00)	(\$500.00)	
158	158	117			124	Add temporary heat trace system to pipes at underside of server 2078 & 2086	Coordination	Approved	08-Apr-24	08-May-24	15-May-24	\$21,541.30	\$21,541.30
157	157	118			128	Phase 1 - Roof level sun control outrigger support	Coordination	Approved	11-Apr-24	06-May-24	24-May-24	\$29,342.14	\$29,342.14
160	160	119R			132	Kill switch for Ground Floor Server 1067	Coordination	Approved	13-May-24	30-May-24	06-Jun-24	\$2,971.10	\$2,971.10
159	159				125	Revise millwork pulls	Cost Saving	Approved	10-May-24	10-May-24	23-May-24	(\$4,132.80)	(\$4,132.80)
163	163	120			133	Additional exit signs at double egress doors	Coordination	Approved	29-May-24	11-Jun-24	23-Jul-24	\$22,341.00	\$22,341.00
162	162	121R			134	Add end enclosures to sneeze guards	AHJ	Approved	03-Jun-24	12-Jun-24	23-Jul-24	\$10,373.00	\$10,373.00
		122				Brick support at level 2 balcony/roof	Coordination	Pending					
					130	Delay Claim Settlement	Delay Claim	Approved	04-Jun-24	04-Jun-24	06-Jun-24	\$317,200.00	\$317,200.00
148	149				131	Additional cubicle curtains Phase 2	Coordination	Approved	17-Apr-24	17-Apr-24	29-May-24	\$10,670.00	\$10,670.00
		123				Replace damaged trees by winter salt at highway	Site Condition	Cancelled	08-Jul-24	19-Jul-24		\$34,672.55	
168	168R	124			138	Circuiting and clarifications for pumps P6, P7, P20 & P21	Coordination	Approved	18-Jul-24	09-Aug-24	29-Aug-24	\$1,821.00	\$1,821.00
167	167				136	Revision to hardware on doors 1018a, 1030b, 1165	Coordination	Approved	22-Jul-24	22-Jul-24	29-Jul-24	\$1,056.00	\$1,056.00
169	169R	125			137	Revision to soffit detail at 1064 & 1075	Coordination	Approved	22-Jul-24	07-Aug-24	14-Aug-24	\$5,908.76	\$5,908.76
		126				Add hot water recirculation line to washers	Design Improvement	Cancelled	22-Jul-24		11-Sep-24		\$0.00
		127			140	Generator shore power circuit	Coordination	Approved	07-Aug-24	03-Sep-24	19-Sep-24	\$6,043.40	\$6,043.40
		128			141	Revision to 5th floor Dining Windows & exhaust duct	Coordination	Approved	13-Aug-24	09-Sep-24	19-Sep-24	\$20,700.61	\$20,700.61
		129			142	Rework roof drain above 5th floor balcony	Coordination	Approved	19-Aug-24	11-Sep-24	19-Sep-24	\$4,275.35	\$4,275.35
175	175R	130R			143	Revised - Insulation tie-in at temporary wall to curtainwall	Coordination	Approved	19-Sep-24	24-Sep-24	03-Oct-24	\$5,417.50	\$5,417.50
171	171		135		139	Credit for revisions to PRV valves from SI#135	Cost Saving	Approved	18-Jul-24	15-Aug-24	29-Aug-24	(\$4,964.00)	(\$4,964.00)
		131				Revised - Gas detection in generator room #6011	Regulatory Change	Pending	06-Nov-24				
		132			144	Water room drywall revision	Coordination	Approved	19-Sep-24	29-Sep-24	04-Oct-24	\$1,045.44	\$1,045.44
				137		Clarification to handrail corners	Coordination	Approved	24-Jul-24				
				138		Composity Slab Crack remediation	Coordination	Approved	14-Sep-24				
				142		Ductwork revisions at Chapel 1027	Coordination	Approved	12-Sep-24				
				141		Revised - Location of Electrical Panel in Janitor Rooms	Coordination	Approved	01-Oct-24				
				143		Revision to bulkheads at corridor 1032	Coordination	Approved	17-Sep-24				
		133			146	Revision to balcony ceiling panels at tapered beams	Owner Requested	Approved	21-Oct-24	22-Oct-24	29-Oct-24	\$0.00	\$0.00
			144R(2)			Revised (2) - Temporary link connection details	coordination	Approved	16-Oct-24				
			145			Clarification to boiler breaker feeds and temp link heaters	coordination	Approved	08-Oct-24				
			146			Revise rating at column 12.1-F	coordination	Approved	10-Oct-24				
		177		141R	145	Reframing and hardware revision relative to SI#141R	coordination	Approved	08-Oct-24	15-Oct-24	21-Oct-24	\$1,364.66	\$1,364.66
				147		Clarification to typical windows drainage	coordination	Approved	22-Oct-24				
181	181	134			147	Add Handrails to link	Architect omission	Approved	20-Nov-24	20-Nov-24	20-Nov-24	\$5,268.77	\$5,268.77
				148		Clarification to shaft bottom closure location	coordination	Approved	30-Oct-24				
				149		Clarification to penthouse glycol tank wiring	coordination	Approved	06-Nov-24				
				150		Revision to fireplace hearth stone in 5115	coordination	Approved	19-Nov-24				
				151		Cancelled: Miscellaneous Structural Clarifications	coordination	Approved	02-Apr-25				
180R		144R2			148	Temporary Link Connection details	coordination	Approved	15-Nov-24	02-Dec-24	10-Dec-24	\$10,226.30	\$10,226.30
				152		Revisions breakers and raceway at IT Room 6003	coordination	Approved	20-Nov-24				
				149		Gas detection controller in generator room 6011	coordination	Approved	02-Dec-24	02-Dec-24	10-Dec-24	\$3,942.40	\$3,942.40
				153		Austco Nurse Call alert info	coordination	Approved	09-Dec-24				
				154		Revised FHC location main floor phase 1	coordination	Approved	11-Dec-24				
		135			152	Modify alternating tread ladder construction in penthouse	coordination	Approved	12-Dec-24	30-Jan-25	07-Feb-25	\$5,830.00	\$5,830.00
				155		Revision to dryer surround opening dimensions	coordination	Approved	06-Jan-25				
				150		Add Handrails to link (2nd part)	coordination	Approved	17-Dec-25	15-Dec-25	20-Dec-25	\$4,548.50	\$4,548.50
		136			151	Temporary cladding at lounge bump-out to existing construction	coordination	Approved	06-Jan-25	30-Jan-25	13-Jan-25	\$12,562.00	\$12,562.00
				156		Revisions 2 Clarification to gypsum ceilings in stairwells	coordination	Approved	11-Mar-25				
				157		Clarification to balcony soffit heights	coordination	Approved	14-Jan-25				
		137			154	Provide cricketed backslope insulation between ERV#1 and MU#2	Percon	Approved	15-Jan-25	30-Jan-25	07-Feb-25	\$1,650.00	\$1,650.00
		138			155	Provide keypad locksets on Resident laundry room doors	Owner Requested	Approved	16-Jan-25	30-Jan-25	07-Feb-25	\$4,455.00	\$4,455.00
		139				Cancelled - Provide range hood in gathering space kitchen 5116a	Owner Requested	Approved	11-Mar-25				
		140			153	Millwork revisions for site coordination issues	coordination	Approved	22-Jan-25	30-Jan-25	07-Feb-25	\$1,670.35	\$1,670.35
		191		158	159	Furr-out around FA panel in Med room 1070	coordination	Approved	30-Jan-25	11-Mar-25	25-Mar-25	\$1,247.07	\$1,247.07
				159		Revision to ceilings bulkheads in corridor 5082 and 5099	coordination	Approved	03-Mar-25				
				160		Revised - Ceiling height in corridor 5081	coordination	Approved	30-Jan-25				
		141			157	Modify stainless steel count 2078	coordination	Approved	10-Feb-25	05-Mar-25	13-Mar-25	\$0.00	\$0.00
				161		Revision to fireplace hearth stone in 5115	coordination	Approved	12-Feb-25				
		192	142		160	Revised counter support at M60 under counter fridge	Owner Requested	Approved	12-Feb-25	11-Mar-25	25-Mar-25	\$2,694.91	\$2,694.91
193R1	143				165	Temporary Cladding of columns exposed to exterior in P1	coordination	Approved	12-Feb-25	08-Apr-25	15-Apr-25	\$10,961.13	\$10,961.13
				162		Revision to shower floor drains for sheet flooring	coordination	Approved	12-Feb-25				
194R1	144				158	Modify rated wall at Room 5115 to suit piping	coordination	Approved	25-Mar-25	25-Mar-25	25-Mar-25	\$4,923.41	\$4,923.41
				163		Revisions to door frame protection	coordination	Approved	01-Feb-29				
				164		Revised 2: Relocate Shower room storage cabinets	coordination	Approved	24-Mar-25				
		145				Cancelled: Add LCD Austco annunciator displays for nurse call in P1	coordination	Approved	15-Apr-25				
				165		Clarifications on IT room 6003 panel terminations and rack equipment locations	coordination	Approved	25-Feb-25				
196	146				162	Horizontal cable management and access control data drop	coordination	Approved	24-Feb-25	01-Apr-25	01-Apr-25	\$4,105.20	\$4,105.20
				166		Drywall bulkhead control joint locations	coordination	Approved	03-Mar-25				

				167		Clarification to expansion joint details	coordination	Approved	04-Mar-25							
		147				Canceled: Add closure panel to back pans on 3rd floor curtainwall	coordination	Approved	07-Apr-25							
	202R1	148			166	Door hardware revisions	Owner request/coordination	Approved	10-Mar-25	09-Apr-25		15-Apr-25	\$20,851.60		\$20,851.60	
				168		Revised Kitchen hood in gathering Space kitchen	coordination	Approved	11-Mar-25							
				169		install heat pump in shower room S105	coordination	Approved	11-Mar-25							
195R1	149		16AR2	161		Revised: Filter panels and relocated upper cabinets of SI#164 Revised 2	coordination	Approved	24-Mar-25	18-Mar-25		04-Apr-25	\$804.65		\$804.65	
197	150N			171	163	Wall closure at soffit construction in Janitor Room 106S	coordination	Approved	20-Mar-25	02-Apr-25		02-Apr-25	\$3,241.99		\$3,241.99	
				170		Revision to cubical curtains in tub rooms	coordination	Approved	17-Mar-25							
				172		Closure at hopper fixture SS#2 base to wall	coordination	Approved	20-Mar-25							
	151					Revise fireplace hearth material	coordination	Approved	24-Mar-25							
	199	152			164	Revised Sentronic closers to 24V	coordination	Approved	24-Mar-25	07-Apr-25		07-Apr-25	\$6,264.50		\$6,264.50	
		153			167	Revision to ceiling in Lobby S002	coordination	Approved	25-Mar-25	09-Apr-25		15-Apr-25	\$0.00		\$0.00	
				175		Installation of TV mounts in residents rooms	as per contract	Approved	15-Apr-25							
				174		Clarification on location of fireplace switches	coordination	Approved	02-Apr-25						\$55,096.46	
				173	169	Revision to BF operator buttons	coordination	Approved	02-Apr-25	02-Apr-25		05-May-25	\$856.90		\$856.90	
	154			168	168	Cabinet lock revisions for keying	owner request	Approved	17-Apr-25	17-Apr-25		27-Apr-25			\$8,505.09	
				176		Austco nomenclature and IT info clarification	coordination	Approved	28-Apr-25							
		155				Revision to storm line serving existing building at Apple Wing	Design improvement	Approved	01-May-25							
				177		Ceiling height revisions in corridors 1030 1032	coordination	Approved	06-May-25							
				178		Comms cabinet in block c level 5	Design Improvement	Approved	14-May-25							
				179		Clarifications for interferences at clean-out access doors	coordination	Approved	14-May-25							
				180		Clarification for quantity of lockers in staff lockers	coordination	Approved	14-May-25							
						Total - As of Issue Date							\$2,496,760.99		\$2,525,713.39	

Summary of Change Orders / Extras

Cassellholme Redevelopment

As at: 2025-03-31

Change Order #	Issue Date	Purpose	Amount (Pre HST)	HST	Approved by Owner	Contingency Used
151	08-Jan-25	Temporary cadding at Lounge bump-out right to existing construction	\$ 12,562.00	\$ 1,633.06	Yes	Yes
152	29-Jan-25	Modify alternating tread ladder construction in penthouse	\$ 5,830.00	\$ 757.90	Yes	Yes
153	29-Jan-25	Milwork revisions for site coordination issues	\$ 1,670.35	\$ 217.15	Yes	Yes
154	30-Jan-25	Provide crickets backslope insulation between ERV#1 & MUA#2	\$ 1,650.00	\$ 214.50	Yes	Yes
155	30-Jan-25	Provide keypad locksets on Resident Laundry room doors	\$ 4,455.00	\$ 579.15	Yes	Yes
156	11-Feb-25	Revision to Drew St. entrance sanitary & storm pipes for interference	\$ 54,487.51	\$ 7,083.38	Yes	Yes
157	06-Mar-25	Modify stainless steel counter in 2078 (No Cost)	\$ -	\$ -	Yes	Yes
158	17-Mar-25	Modify rated wall at Room 5115 to suit piping	\$ 4,923.41	\$ 640.04	Yes	Yes
159	11-Mar-25	Furr-out around FA panel in Med Room 1070	\$ 1,247.07	\$ 162.12	Yes	Yes
160	11-Mar-25	Revised counter support at M60 under counter fridge	\$ 2,694.91	\$ 350.34	Yes	Yes
161	18-Mar-25	Filler panels and relocated upper cabinets of SIA#164R2	\$ -	\$ -	Pending	Pending
162	01-Apr-25	Horizontal cable management and access control data shop	\$ 4,105.20	\$ 533.68	Yes	Yes
163	02-Apr-25	Wall closure at loft construction in junior room 1065	\$ 3,247.99	\$ 421.46	Yes	Yes
164	07-Apr-25	Revise Sentronic closures to 24v	\$ 6,264.50	\$ 814.39	Yes	Yes
Total			\$ 103,131.94	\$ 13,407.15		

Hard Contingency

\$ 4,026,832

Total Contingency

\$ 4,629,632

Change orders Issued from Contingency

\$ 2,428,635 <- feeds report Per Percon Report \$ 2,428,635.56

YTD Project Budget to Actual

Cassellholme Redevelopment

Cassellholme

Commencement to date:

March 31, 2025

Feb 2025

Mar 2025

Budget Item	Description	Board Approved Budget	Spent Commencement to Previous Month	Current Month	Total Spent to Date	Budget Remaining	% of Budget Spent
A1	Land	-	-	-	-	-	0.0%
A2	Land Legal Fees and others	-	-	-	-	-	0.0%
A3	Property Taxes	-	-	-	-	-	0.0%
B1.1	Construction Cost - Phase 1	52,954,402	48,952,596	1,043,030	49,995,627	2,958,776	94.4%
B1.2	Construction Cost - Phase 2 & 3	48,626,198	4,640,504	30,200	4,670,704	43,955,494	9.6%
B1.3	Budget Increases - Change Orders	2,428,635	1,831,766	65,574	1,897,340	531,295	78.1%
B1.4	Holdback Retained	-	7,205,233	148,045	7,353,277	7,353,277	0.0%
B1.4a	Holdback Released	-	20,840	-	20,840	20,840	0.0%
B1.5	Owner Hard Costs	7,046	7,046	-	7,046	-	100.0%
B2	Demolition	-	-	-	-	-	0.0%
B3	Construction Contingency	4,026,832	-	-	-	4,026,832	0.0%
B3	Contingency Reductions- Change Orders	2,428,635	-	-	-	2,428,635	0.0%
C1	Architect	3,305,965	2,870,257	20,684	2,890,941	415,024	87.4%
C2	Structural Engineer	417,800	360,647	1,460	362,107	55,693	86.7%
C3	Mechanical Electrical Engineer	1,359,186	1,222,022	-	1,222,022	137,164	89.9%
C4	Civil Engineer	154,927	146,013	112	146,125	8,802	94.3%
C5	Landscape Architect	55,213	44,590	-	44,590	10,623	80.8%
D1	Geotechnical / Environmental	29,751	29,751	-	29,751	0	100.0%
D2	Land Surveyor	-	-	-	-	-	0.0%
D3	Energy Modelling Consultant	87,145	87,145	-	87,145	-	100.0%
D4	Commissioning Consultant	78,066	52,036	800	52,836	25,230	67.7%
D5	AV and Acoustics Consultant	52,529	50,179	-	50,179	12,350	80.2%
D6	Food Services Consultant	22,263	20,763	-	20,763	1,500	93.3%
D7	Elevator Consultant	9,713	6,213	-	6,213	3,500	64.0%
D8	Cost Consultant	89,770	89,770	-	89,770	-	100.0%
D9	Hardware Consultant	4,000	4,000	-	4,000	-	100.0%
D11	Life Safety and Fire Consultant	3,038	3,038	-	3,038	-	100.0%
D10	Misc. Consultants	400,655	224,342	-	224,342	176,313	56.0%
E1	Development Charges	-	-	-	-	-	0.0%
E2	Building Permit	-	-	-	-	-	0.0%
E3	Miscellaneous Permits	31,235	31,235	-	31,235	0	100.0%
F1	Insurance - Liability & Builder's Risk	-	-	-	-	-	0.0%
F2	Pre-Opening Expenses	-	-	-	-	-	0.0%
F3	Project Management Fee	858,833	674,444	16,887	691,331	167,502	80.5%
F4	Administrative Costs	-	-	-	-	-	0.0%
F5	Accounting Services	300,000	275,202	-	275,202	24,798	91.7%
F6	Marketing Fees	70,000	62,463	-	62,463	7,537	89.2%
F7	Disbursements	60,000	54,292	-	54,292	5,708	90.5%
F8	Legal Fees	600,000	530,747	-	530,747	69,253	88.5%
G1	Construction Loan Interest	4,783,132	3,704,121	168,649	3,872,769	910,363	81.0%
G2	Commitment Fee	-	-	-	-	-	0.0%
G3	Broker's Fees	-	-	-	-	-	0.0%
G4	Financing Legal Fees	-	-	-	-	-	0.0%
G5	Project Monitor	172,000	101,683	2,979	104,661	67,339	60.8%
G6	Appraisal	-	-	-	-	-	0.0%
G7	Draw Fees	-	-	-	-	-	0.0%
H1	HST on Monthly Costs	15,088,933	7,108,391	132,183	7,240,575	7,848,358	48.0%
H2	HST Input Tax Credit	15,088,933	6,357,999	541,838	6,899,837	8,189,096	45.7%
H3	HST Self-Assessment	1,914,397	984,767	-	984,767	929,630	51.4%
I1	Soft Costs Contingency	602,800	-	-	-	602,800	0.0%
J1	FF&E	2,965,586	829,009	-	829,009	2,136,577	28.0%
Total		124,052,480	61,456,635	792,676.51	62,249,312	61,803,168	50.2%

Board of Management Meeting
May 22, 2025

❖ **STAFFING - Tiffany Chapman, HR Coordinator**

Students

- ❖ Active/In Progress – PSW Living Classroom

April 2025

- ❖ Hired – 12 total (3 RPNs, 5 PSWs, 1 CSS PSW, 1 Helping Hands, 1 Scheduling Coordinator, 1 HR Assistant)
- ❖ Terminated/Resigned/Retire in April – 9 Total (5 PSWs, 2 RNs, 1 Helping Hands, 1 FSW)
- ❖ PSW Lines – 12 new “relief” lines posted – recruiting

Vacancies as of May 16/25

- ❖ PSW – 5 temp full-time, 2 perm part-time, 6 temp part-time – all lines posted.
- ❖ RPN – 1 perm full-time, 3 temp full-time, 2 perm part-time, 2 temp part-time – interviewing and recruiting
- ❖ RN – 1 full-time perm (pending PSW to RN completion)
- ❖ Dietary – 2 perm part-time, 4 temp part time – 3 NEW part-time relief lines posted
- ❖ Housekeeping – 2 perm part-time and 4 temp part-time – 1 NEW relief line posted
- ❖ Activities – 1 part-time temp
- ❖ 400 Club – 1 perm part time

❖ **HOUSEKEEPING & NUTRITION & FOOD SERVICES - Trina Milne, Manager**

- ❖ Effective April 1, 2025- Meals on Wheels increased from \$6.17 to \$6.40 per meal.
- ❖ Resident Food Committee reviewed the Spring/Summer menu. Some changes were made to accommodate resident requests for tomato juice, more fresh fruit, cucumber and tomato slices, and more pasta salad. We will also be adding a special occasion menu.
- ❖ New Laundry Chemicals and a dispensing system will be installed at the beginning of June in our current facility. This will also be installed in the new building.

❖ **INFECTION CONTROL - Ellen Whittaker, IPAC Manager**

Hand Hygiene Observations

Audits of resident hand hygiene in the dining room and before the resident is provided with food have now been completed on all units and for the Ministry required, four weeks. Next steps include preparing ongoing audit schedules to ensure that compliance remains high.

Outbreaks:

The respiratory outbreak that was reported in the last report ended on April 25th 2025. The duration of the outbreak was 36 days, with 45 resident cases and 30 reported staff cases. There were no hospitalizations and no deaths. When this outbreak was declared over, masks were no longer mandatory.

Immunization

The collection of staff Measles immunization is ongoing and continues to go well. Resident Covid-19 boosters have been administered. Approximately 170 were given.

IPAC Construction Audits

Audits continue to be done at least weekly. The focus recently has been overhead cleaning prior to the final closing in of ceilings. Also, the construction clean has started on 2nd floor and it is expected that it will soon be ready for the final inspection.

North Bay - Mattawa Conservation Authority
Financial Statements
December 31, 2024



Date: Aug. 12/25
Item: 8b

North Bay - Mattawa Conservation Authority
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For the year ended December 31, 2024

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To the Members and Board of Directors of North Bay - Mattawa Conservation Authority:

Opinion

We have audited the financial statements of North Bay - Mattawa Conservation Authority (the "Organization"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, changes in net financial assets (net debt) 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 the Organization as at December 31, 2024, and the results of its operations, changes in its net financial assets (net debt) 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 Auditor's 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.

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.

Auditor's 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.

Sudbury, Ontario

May 14, 2025

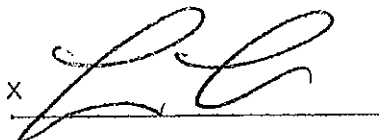
MNP **LLP**

Chartered Professional Accountants

Licensed Public Accountants

North Bay - Mattawa Conservation Authority
Statement of Financial Position
As at December 31, 2024

	2024	2023
Financial assets		
Cash and equivalents	982,378	1,292,769
Accounts receivable (Note 3)	249,676	86,795
Note receivable (Note 4)	4,147	24,880
Total of assets	1,236,200	1,404,444
Liabilities		
Accounts payable and accrued liabilities	245,393	530,266
Employee future benefits (Note 6)	150,604	128,762
Deferred revenue (Note 7)	63,722	410,375
Long-term debt (Note 8)	516,561	535,875
Total of financial liabilities	976,280	1,605,278
Net financial assets (net debt)	259,920	(200,834)
Contingency (Note 9)		
Subsequent event (Note 10)		
Non-financial assets		
Tangible capital assets (Note 11)	13,187,286	13,587,228
Prepaid expenses	22,212	22,212
Total non-financial assets	13,209,498	13,609,440
Accumulated surplus (Note 12)	13,469,418	13,408,606
Approved on behalf of the Board		

X 

Director

X 

Director

North Bay - Mattawa Conservation Authority

Statement of Operations and Accumulated Surplus

For the year ended December 31, 2024

	2024 <i>Budget</i> <i>(Unaudited)</i>	2024	2023
Revenue			
Levies	1,676,044	1,868,278	1,757,513
Fees	1,293,086	1,024,096	1,016,685
Ministry of Environment, Conservation and Parks	160,753	175,974	243,844
Ministry of Natural Resources and Forestry	133,490	132,470	173,470
Other grants	100,000	25,031	169,605
Other revenue	865,882	470,346	1,078,403
Property rent	128,280	94,446	66,688
Donations	35,200	30,328	55,534
Interest	18,896	60,165	52,288
	4,411,631	3,881,134	4,614,030
Program expenses			
Capital Lands and Property	261,485	60,907	183,238
Conservation Areas and Lands	579,711	551,310	140,185
Corporate Services	287,594	388,288	557,154
Corporate Services - Capital	174,985	4,132	48,879
DIA Technical - Capital	-	-	232,299
Erosion Control	-	-	62,670
Flood Forecasting	-	-	84,772
Ice Management	-	-	5,325
Integrated Watershed Management - Capital	-	-	344,226
Interpretative Centre	-	-	70,992
Laurentian Ski Hill and Snowboarding Club	150,000	371,193	142,170
On Site Sewage System Program	1,211,200	1,073,637	1,160,131
Outreach	-	-	46,664
Section 28 Regulations	-	-	58,208
Source Water Protection	160,753	173,279	185,263
Water Quality	-	-	6,487
Water Resources Management	626,067	726,886	199,630
Water Resources Management - Capital	522,000	76,000	345,202
Watershed Municipal Programs	23,197	22,741	-
Watershed Planning	341,053	242,871	119,229
Watershed Support Programs	73,586	46,643	-
Total expenditures	4,411,631	3,737,887	3,992,724
Surplus before other items	-	143,247	621,306
Other expense			
Loss on disposal of tangible capital assets	-	(14,749)	-
Legal settlements	-	(67,686)	-
Surplus	-	60,812	621,306
Accumulated surplus, beginning of year	13,408,606	13,408,606	12,787,300
Accumulated surplus, end of year	13,408,606	13,469,418	13,408,606

The accompanying notes are an integral part of these financial statements

North Bay - Mattawa Conservation Authority
Statement of Change in Net Financial Assets (Net Debt)

For the year ended December 31, 2024

	<i>2024 Budget</i>	<i>2024</i>	<i>2023</i>
Annual surplus	-	60,812	621,306
Acquisition of tangible capital assets	-	(94,944)	(349,594)
Amortization of tangible capital assets	-	405,137	412,525
Loss on disposal of tangible capital assets	-	14,749	-
Proceeds from sale of tangible capital assets	-	75,000	-
	-	399,942	62,931
Acquisition of prepaid expenses	-	(81,432)	(89,558)
Use of prepaid expenses	-	81,432	89,558
	-	-	-
Increase in net financial assets	-	460,754	684,237
Net debt, beginning of year	(200,834)	(200,834)	(885,071)
Net financial assets (net debt), end of year	(200,834)	259,920	(200,834)

The accompanying notes are an integral part of these financial statements

North Bay - Mattawa Conservation Authority

Statement of Cash Flows

For the year ended December 31, 2024

	2024	2023
Operating activities		
Surplus	60,812	621,306
Non-cash items		
Amortization	405,137	412,525
Loss on disposal of tangible capital assets	14,749	-
	480,698	1,033,831
Changes in working capital accounts		
Accounts receivable	(162,880)	20,448
Loan receivable	20,733	16,586
Accounts payable and accrued liabilities	(284,873)	74,758
Deferred revenue	(346,653)	(957,724)
Employee future benefits	21,842	(25,650)
	(271,133)	162,249
Financing activities		
Repayment of long-term debt	(19,314)	(17,866)
Capital activities		
Purchases of tangible capital assets	(94,944)	(349,594)
Proceeds from disposal of tangible capital assets	75,000	-
	(19,944)	(349,594)
Decrease in cash resources	(310,391)	(205,211)
Cash resources, beginning of year	1,292,769	1,497,980
Cash resources, end of year	982,378	1,292,769

The accompanying notes are an integral part of these financial statements

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

1. Nature of the Authority

The Authority manages programs designed to further the conservation, restoration, development and management of natural surface resources in the North Bay - Mattawa area. The Authority was incorporated under the Conservation Authorities Act of Ontario. The Authority is a registered charitable organization and is exempt from income taxes under the Canadian Income Tax Act.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The Organization has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years, recent collection experience for the loan, such as a default or delinquency in interest or principal payments, etc. in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

Measurement uncertainty (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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets. Accrued liabilities are estimated based on historical charges for unbilled goods and services at year-end. Employee future benefits are estimated based on estimated benefits to be paid to employees after retirement from active service.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

2. Significant accounting policies *(Continued from previous page)*

Net financial assets (net debt)

The Organization's financial statements are presented so as to highlight net financial assets (net debt) as the measurement of financial position. The net financial assets (net debt) of the Organization is determined by its financial assets less its liabilities. Net financial assets (net debt) combined with non-financial assets comprise a second indicator of financial position, accumulated surplus.

Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not normally provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not for resale in the normal course of operations. Non-financial assets include tangible capital assets and prepaid expenses.

Cash and cash equivalents

Cash and cash equivalents include cash, term deposits and marketable securities with maturities of three months or less.

Notes receivable

Notes receivable are initially recorded at fair value and subsequently measured at their amortized cost less impairment. Amortized cost is calculated as the loans' principal amount less any allowance for anticipated losses.

Employee future benefits

The Organization's employee future benefit programs consist of non-pension post-employment benefits. Benefits are payable to future retirees provided they retire from active service. Benefits are payable from retirement until the attainment of age 65.

The estimated future cost of providing post-employment benefits is actuarially determined using the projected benefits method. The attribution period for such cost begins the date of hire of the employee to the date the employee becomes fully eligible to receive the benefits. The Organization determines its discount rates using the single rate which most closely produces the obligation determined using the spot rate yield curve prepared by Fiera Capital in co-operation with the Canadian Institute of Actuaries.

No assets have or are expected to be accumulated for this plan. Prior period employee service costs resulting from plan amendments are expensed in the period of the plan amendment.

The Organization is part of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. There is insufficient information to apply defined benefit plan accounting. Accordingly the Organization is not able to identify its share of the plan assets and liabilities, and therefore, the Organization uses defined contribution accounting for this plan.

As such, the Authority's contributions to the defined contribution plan are expensed as incurred.

Tangible capital assets

Tangible capital assets are initially recorded at cost based on historical cost accounting records. Contributed tangible assets are recorded at their fair value at the date of contribution.

When conditions indicate that a tangible capital asset no longer contributes to the Organization's ability to provide goods and services, or that the value of future economic benefits associated with a tangible capital asset is less than its net book value, the Organization reduces the cost of the asset to reflect the decline in its value. Write-downs of tangible capital assets are not reversed.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

2. Significant accounting policies *(Continued from previous page)*

Tangible capital assets *(Continued from previous page)*

Amortization

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Buildings	straight-line	20 to 50 years
Infrastructure	straight-line	5 to 50 years
Vehicles	declining balance	3 to 5 years
Power equipment	declining balance	5 to 20 years
Equipment	declining balance	4 to 10 years

Long-lived assets and discontinued operations

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Authority performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of a long-lived asset is not recoverable if the carrying amount exceeds the sum of the undiscounted future cash flows from its use and disposal. Impairment is measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using quoted market prices. Any impairment is included in surplus (deficit) for the year.

Revenue recognition

Grants

Revenue is recognized as it becomes receivable under the terms of applicable grant agreements. Funding received under funding arrangements that relate to a subsequent fiscal period are reflected as deferred revenue on the statement of financial position in the year of receipt.

Levies

Municipal operating levies are recognized in the year they are levied to member municipalities and capital or special levies are recognized as funds are utilized on the applicable projects.

Other revenue

Donations are recognized when received. Interest and property rent are recognized when earned. Fees and other revenues are recognized when they are invoiced and collection is reasonably assured.

Segments

The Organization conducts its business through 12 reportable segments, which have been further described in Note 15.

These operating segments are established by senior management to facilitate the achievement of the Organization's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

3. Accounts receivable

	2024	2023
Accounts receivable	85,386	37,937
HST rebate receivable	164,289	48,858
	<u>249,675</u>	<u>86,795</u>

Included in the above is \$26,178 (2023 - \$14,172) from member municipalities.

4. Note receivable

Loans receivable consists of the following:

	2024	2023
Loan receivable from the Laurentian Ski Hill Snowboarding Club, payable in annual installments of \$8,293, non-interest bearing, due in May 2026, secured by a general security agreement over all assets of Laurentian Ski Hill Snowboarding Club.	4,147	24,880

5. Bank indebtedness

The Authority has a demand operating line of credit with its Canadian chartered bank permitting advances to a maximum of \$300,000 bearing interest at the bank's prime lending rate plus 0.25%. The balance utilized on this line at year end was \$nil (2023 - \$nil).

6. Employee future benefits

At December 31, this liability consists of the following:

	2024	2023
Accrued vacation for active employees	39,764	49,370
Non-pension post-retirement benefits	110,840	79,392
	<u>150,604</u>	<u>128,762</u>

Non-pension post-retirement benefits are determined in accordance with accepted actuarial practice. The figures presented are from an actuarial valuation report dated December 31, 2024. Selected information about this plan is as follows:

Accrued benefit liability, beginning of year	79,392	71,425
Current service costs	4,503	4,289
Interest cost on obligation	3,872	3,678
Actuarial gains	31,473	-
Less: Benefit payments	(8,400)	-

Accrued benefit liability, end of year	110,840	79,392
--	---------	--------

Included in wages and salaries is a net benefit expense as follows:

Current service costs	4,503	4,289
Interest cost on obligation	3,872	3,678
Actuarial gains	31,473	-
Less: Benefit payments	(8,400)	-
	<u>31,448</u>	<u>7,967</u>

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

6. Employee future benefits *(Continued from previous page)*

Discount rate used at January 1	5%
Discount rate used at December 31	4.6%
Total value of plan assets	\$nil
Expected average remaining service life of active employees	7 years
Health & medical cost inflation trend	5.5% in first year reducing by 0.1% until 4% attained

7. Deferred revenue

	2024	2023
Balance, beginning of year	410,375	1,368,099
Contributions received	236,396	673,682
Amounts recognized to revenue	(583,049)	(1,631,406)
	63,722	410,375
Year-end balances consist of the following		
Municipal levies	27,800	282,975
Provincial grants	35,922	60,900
Other grants	-	66,500
	63,722	410,375

8. Long-term debt

	2024	2023
Loan payable, due June 2027, repayable in monthly installments of \$3,603 including interest at 4.65%	516,561	535,875

Principal repayments on long-term debt in each of the next three years are estimated as follows:

	Principal
2025	19,632
2026	20,564
2027	476,365
	516,561

9. Contingent liability

The Authority receives contributions from various government programs which may be subject to audit. Audit adjustments, if any, are recorded in the accounts in the year in which they become known.

10. Subsequent event

Subsequent to year end, the United States government announced new tariffs on imported goods. The Canadian government then announced retaliatory tariffs and other measures. This has caused significant economic uncertainty and the effects on the Authority are currently uncertain.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

11. Tangible capital assets

	<i>Cost</i>	<i>Additions</i>	<i>Disposals</i>	<i>Accumulated amortization</i>	<i>2024 Net book value</i>
Land	7,172,444	-	89,749	-	7,082,695
Buildings	4,027,106	22,582	-	1,578,090	2,471,598
Infrastructure	9,590,626	48,075	-	6,277,606	3,361,095
Equipment	742,603	24,287	-	568,785	198,105
Vehicles	275,612	-	-	205,272	70,340
Machinery and equipment	88,408	-	-	84,955	3,453
	21,896,799	94,944	89,749	8,714,708	13,187,286

	<i>Cost</i>	<i>Additions</i>	<i>Disposals</i>	<i>Accumulated amortization</i>	<i>Net book value</i>
Land	7,172,444	-	-	-	7,172,444
Buildings	3,900,099	127,007	-	1,498,725	2,528,381
Infrastructure	9,472,763	117,863	-	6,015,436	3,575,190
Equipment	637,879	104,724	-	533,820	208,783
Vehicles	275,612	-	-	175,723	99,889
Machinery and equipment	88,408	-	-	85,867	2,541
	21,547,205	349,594	-	8,309,571	13,587,228

Amortization expense of \$405,137 (2023 - \$412,525) was recorded in the statement of operations.

12. Accumulated operating surplus

Accumulated operating surplus consists of the following:

	<i>2024</i>	<i>2023</i>
General surplus (deficit)	131,978	(21,566)
Reserve - Septic building permit	201,631	279,788
Reserve - Laurentian Ski Hill Capital	95,334	155,020
Reserve - Laurentian Ski Hill Operating	50,789	50,789
Reserve - Land Acquisition	82,235	21,984
Reserve - MRCR	7,264	-
Reserve - Lands and Properties - Capital	175,778	-
Reserve - Water Resources Management - Capital	204,288	-
Invested in tangible capital assets	13,187,286	13,587,228
Amounts to be recovered from future revenues	(667,165)	(664,637)
	13,469,418	13,408,606

13. Laurentian Ski Hill Snowboarding Club

On December 1, 2004 the operation of the business segment known as Jack Pine Hill was transferred by way of legal agreement to the Laurentian Ski Hill Snowboarding Club, a local not-for-profit organization, for proceeds of \$nil. Under the terms of this agreement the Authority maintains legal title/ownership to a majority of the fixed assets of Jack Pine Hill and will provide the use of these assets to the Laurentian Ski Hill Snowboarding Club at an annual fee of \$30,305, plus an annual economic increase. This agreement expired on August 23, 2023, and has been temporarily extended by verbal agreement.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

14. Budget information

The disclosed budget information has been approved by the board of directors of the Authority at the board meeting held on December 13, 2023.

15. Pension Agreements

The Authority makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer pension plan, on behalf of full-time members of 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 Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to nearly half a million active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2023 and that the most recent, December 31, 2024 annual report disclosed total going concern actuarial liabilities of \$142 billion (2023 - \$136 billion) in respect of benefits accrued for service with actuarial assets at that date of \$140 billion (2023 - \$131 billion) indicating a going concern actuarial deficit of \$2.9 billion (2024 - \$4.2 billion). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Authority to OMERS for 2024 were \$131,527 (2023 - \$170,230).

16. Segments

During the fiscal year, the Authority had 12 reportable segments. These segments are differentiated by major activities.

Capital Lands and Property – Major maintenance or capital expenditures on conservation lands or properties.

Conservation Areas and Lands – Revenue and expenses for activities that maintain, protect, repair facilities, and administer to NBMCA - owned properties and lands.

Corporate Services – Activities related to providing programs and services of NBMCA.

Corporate Services – Capital – Major Maintenance, capital expenditures, upkeep of Authority wide facilities and services that benefit multiple program areas.

Laurentian Ski Hill and Snowboarding Club – Laurentian Ski Hill Snowboarding Club funds (operating and capital) to support the ski hill functions, activities and capital requirements.

On Site Sewage System Program – Costs directly related to undertake private sewage system approvals, inquiries, and investigations per Ontario Building Code Part 8.

Source Water Protection – Activities to prepare for implementing source protection planning for the watershed through the Drinking Water Act.

Water Resources Management – Water Resources Management consolidates the watershed management projects of the NBMCA including; Flood Control, Erosion Control, Flood Forecasting, Ice Management and Water Quality.

Flood Control – Activities to operate, repair and maintain dams, weirs, pumps, and operate flood control lands.

Erosion Control – Activities involving the operation, maintenance and repair of erosion control structures and associated lands.

Flood Forecasting – Comprehensive flood forecasting and warning program to reduce risk of loss of life and property damage due to flooding. Includes the monitoring of weather and streamflow conditions, precipitation gauges, conducting snow surveys, decision making and issuing statements and warnings, member on spring freshet and dam safety related committees.

North Bay - Mattawa Conservation Authority
Notes to the Financial Statements
For the year ended December 31, 2024

16. Segments *(Continued from previous page)*

Water Quality – Activities related to water quality monitoring program including trends analysis.

Ice Management – Activities involving the monitoring and removal of ice at the Parks Creek Back flood Control Structure area for flood forecasting and prevention.

Water Resources Management – Capital – Water and erosion control infrastructure projects for major maintenance of and studies on flood and erosion control structures.

Watershed Municipal Programs – Those projects requested by member municipalities that are not Category 1 in nature.

Watershed Planning – Planning and development expenses including application review for natural hazards.

Watershed Support Programs – Those projects suggested to the members as being valuable to the watershed and in support of the NBMCA's mission and vision that are not Category 1 in nature.

17. Change in program names

Effective January 1, 2024, the Organization renamed and merged the programs as follows:

- Administration was renamed Corporate Services
- Central Services - Capital was renamed Corporate Services - Capital
- Conservation Lands was renamed Conservation Areas and Lands
- DIA Technical – Capital was merged with Water Resources Management and Watershed Planning
- Erosion Control was merged with Water Resources Management
- Flood Control was renamed Water Resources Management
- Flood Forecasting was merged with Water Resources Management
- Ice Management was merged with Water Resources Management
- Interpretative Centre was merged with Corporate Services and Corporate Services - Capital
- Integrated Watershed Management – Capital was merged with Water Resources Management - Capital
- Section 28 Regulations was merged with Watershed Planning
- Outreach was merged with Corporate Services
- Water Erosion Control Infrastructure – Capital was renamed Water Resources Management - Capital
- Water Quality was merged with Water Resources Management

The comparative figures were not reclassified to reflect these changes as the information required to reclassify the comparative figures was not available.

18. Financial Instruments

The Organization as part of its operations carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

North Bay - Mattawa Conservation Authority
Schedule 1 - Schedule of Consolidated Expenses by Object
For the year ended December 31, 2024

	2024	2023
Consolidated expenses by object		
Amortization	405,137	412,525
Bad debts	74	-
Bank charges and interest	54,680	54,465
Conservation levy	26,814	28,618
Consulting	67,762	125,710
Equipment rental	62,702	17,214
Insurance	103,806	89,735
Materials and supplies	344,092	215,124
Occupancy expenses and utilities	61,319	37,817
Office and general	52,064	49,868
Professional development	15,610	30,937
Professional fees	200,647	60,973
Promotion	1,796	609
Property tax	37,619	34,303
Repairs and maintenance	198,218	493,808
Salaries and benefits	2,044,321	2,271,885
Travel	61,228	69,133
	3,737,889	3,931,751

North Bay - Mattawa Conservation Authority

Schedule 2 - Schedule of Segmented Disclosure

For the year ended December 31, 2024

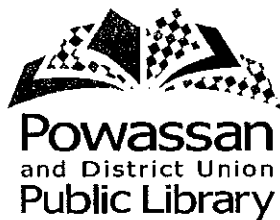
	<i>Capital Lands and Property</i>	<i>Conservation Areas and Lands</i>	<i>Corporate Services</i>	<i>Corporate Services - Capital</i>	<i>Laurentian Ski Hill and Snowboarding Club</i>
Revenue					
Levies	236,685	371,000	143,442	-	260,010
Fees	-	-	5	-	-
Ministry of Environment	-	-	-	-	-
Ministry of Natural Resources	-	-	16,020	-	-
Other grants	-	-	-	-	-
Other revenue	-	101,500	11,583	-	51,497
Property rent	-	39,943	54,503	-	-
Interest	-	-	60,165	-	-
Donations	-	2,040	4,172	-	-
	236,685	514,483	289,890	-	311,507
Expenses					
Administration	7,935	205,806	(695,904)	-	25,000
Bad debts	-	-	74	-	-
Bank charges and interest	-	-	27,285	-	-
Conservation levy	-	-	26,814	-	-
Consulting	-	-	-	-	-
Equipment rental	-	-	1,253	-	-
Insurance	-	15,585	30,627	-	-
Legal settlements	-	-	67,686	-	-
Loss on disposal of tangible capital assets	-	-	14,749	-	-
Materials and supplies	-	14,231	9,265	-	313,676
Occupancy expenses and utilities	-	-	25,793	-	-
Office and general	-	-	21,780	-	-
Professional development	-	-	8,945	-	-
Professional fees	-	-	194,357	-	-
Promotion	-	-	1,119	-	-
Property tax	-	16,936	-	-	-
Repairs and maintenance	7,108	40,744	67,324	-	-
Salaries and benefits	20,881	201,629	600,254	4,131	-
Travel	276	2,674	39,043	-	-
	36,200	497,605	440,464	4,131	338,676
Surplus (deficit), before amortization	200,485	16,878	(150,574)	(4,131)	(27,169)
Amortization	24,707	53,705	30,260	-	32,517
Surplus (deficit)	175,778	(36,827)	(180,834)	(4,131)	(59,686)

North Bay - Mattawa Conservation Authority
Schedule 2 - Schedule of Segmented Disclosure
For the year ended December 31, 2024

	<i>On Site Sewage System Program</i>	<i>Source Water Protection</i>	<i>Water Resources Management</i>	<i>Water Resources Management - Capital</i>	<i>Watershed Municipal Programs</i>
Revenue					
Levies	-	-	478,684	245,000	23,197
Fees	934,506	-	-	-	-
Ministry of Environment	-	175,974	-	-	-
Ministry of Natural Resources	-	-	94,760	(1,000)	-
Other grants	-	-	25,031	-	-
Other revenue	60,975	-	159,326	5,374	-
Property rent	-	-	-	-	-
Interest	-	-	-	-	-
Donations	-	-	-	-	-
	995,481	175,974	757,801	249,374	23,197
Expenses					
Administration	258,929	4,152	183,494	2,645	3,975
Bad debts	-	-	-	-	-
Bank charges and interest	27,395	-	-	-	-
Conservation levy	-	-	-	-	-
Consulting	-	-	-	38,310	-
Equipment rental	6,362	232	54,855	-	-
Insurance	18,811	2,435	36,348	-	-
Legal settlements	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	-	-	-
Materials and supplies	(589)	469	2,198	-	-
Occupancy expenses and utilities	20,512	12,462	2,552	-	-
Office and general	17,181	3,020	10,082	-	-
Professional development	6,271	-	-	-	-
Professional fees	5,500	790	-	-	-
Promotion	-	504	-	-	-
Property tax	-	-	20,683	-	-
Repairs and maintenance	9,227	1,490	72,324	-	-
Salaries and benefits	588,639	127,735	260,317	9,014	16,345
Travel	11,484	1,620	4,929	-	-
	969,722	154,909	647,782	49,969	20,320
Surplus (deficit), before amortization	25,759	21,065	110,019	199,405	2,877
Amortization	103,915	18,370	79,104	26,031	2,421
Surplus (deficit)	(78,156)	2,695	30,915	173,374	456

North Bay - Mattawa Conservation Authority
Schedule 2 - Schedule of Segmented Disclosure
For the year ended December 31, 2024

	<i>Watershed Planning</i>	<i>Watershed Support Programs</i>	2024
Revenue			
Levies	97,760	12,500	1,868,278
Fees	72,293	17,292	1,024,096
Ministry of Environment	-	-	175,974
Ministry of Natural Resources	22,690	-	132,470
Other grants	-	-	25,031
Other revenue	80,091	-	470,346
Property rent	-	-	94,446
Interest	-	-	60,165
Donations	-	24,116	30,328
	272,834	53,908	3,881,134
Expenses			
Administration	-	3,968	-
Bad debts	-	-	74
Bank charges and interest	-	-	54,680
Conservation levy	-	-	26,814
Consulting	14,476	14,976	67,762
Equipment rental	-	-	62,702
Insurance	-	-	103,806
Legal settlements	-	-	67,686
Loss on disposal of tangible capital assets	-	-	14,749
Materials and supplies	347	4,495	344,092
Occupancy expenses and utilities	-	-	61,319
Office and general	-	-	52,063
Professional development	394	-	15,610
Professional fees	-	-	200,647
Promotion	-	173	1,796
Property tax	-	-	37,619
Repairs and maintenance	-	-	198,217
Salaries and benefits	199,031	16,345	2,044,321
Travel	143	1,059	61,228
	214,391	41,016	3,415,185
Surplus (deficit), before amortization	58,443	12,892	465,949
Amortization	28,480	5,627	405,137
Surplus (deficit)	29,963	7,265	60,812



July 29, 2025

Mayor Gail Degagné
Township of Chisholm
2847 Chiswick Line
Powassan, ON P0H 1Z0

Dear Mayor Degagné and Council members,

Here is our Audited Financial Statements Report for 2024. When it was presented to us, we were pleasantly surprised to find out that all our efforts to end up with a balanced budget paid off. We ended up with a small surplus (\$6,667), part of which (\$1,200) we promptly transferred to our Maintenance Reserve, and the remainder (\$5,467) went to reducing the deficit.

The series of actions the Board and the administration took in 2024 ensured we ended up with that small surplus. They are as follows:

1. There were no wage increases in 2024.
2. There was a very generous in-kind donation of architectural fees from Shawn Houghtling of RH Carter Architects for the new quiet room. This meant we did not have to use all the moneys from the funds raised in 2023 through the Lisa LaFlamme event and were able to add at least \$6,000 to revenue.
3. The Budget Committee was able to reduce some variable expenses throughout the submitted budget.
4. The library received many generous donations from community members to cover the shortfall resulting from cutting all new book purchases as of June 30, 2024, as well as many other services.
5. The library received four substantial grants in 2024, three of which had 90% of the funds paid that year, while many of the expenses occurred in 2025.

As always, we look forward to continuing to serve our great community!

Sincerely,

A handwritten signature in black ink that reads "Marie Rosset".

Marie Rosset, CEO
Powassan & District Union Public Library



Date: Aug. 12/25
Item: 86

Powassan and District Union Public Library

**Independent Auditor's Report and
Financial Statements**

December 31, 2024

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Powassan and District Union Public Library (the "Library") are the responsibility of the Library's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 2 to the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Library's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, 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 Library meets with management and the external auditor 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 Baker Tilly SNT LLP, independent external auditor appointed by the Library. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Library's financial statements.

A handwritten signature in black ink, reading "Marie Rose", is written over a horizontal line.

Chief Executive Officer

July 7, 2025

Independent Auditor's Report

To the Chairperson and Members of Powassan and District Union Public Library

Qualified Opinion

We have audited the financial statements of Powassan and District Union Public Library, which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, cash flows, and change in net financial assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2024, and its results of operations and its cash flows for the year then ended, in accordance with Canadian Public Sector Accounting Standards.

Basis for Qualified Opinion

In common with many libraries, the Powassan and District Union Public Library derives part of its revenues from donations, fines, fees and other revenues, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Powassan and District Union Public Library and we were not able to determine whether any adjustments might be necessary to revenues, annual surplus (deficit), net financial assets and accumulated surplus.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Library 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 qualified opinion.

ADDITIONAL TAX-RELATED

Baker Tilly SNT LLP is a member of Baker Tilly Canada Limited, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Limited and Baker Tilly International Limited are separate and distinct legal entities.

CONFIDENTIALITY AND PRIVACY POLICY

Baker Tilly SNT LLP and its members are a Cooperative Baker Tilly Canada and its affiliated firms, including Baker Tilly International Limited, are members of the Cooperative Baker Tilly group, which is Baker Tilly International Limited. The Cooperative Baker Tilly group is a public benefit corporation.

Independent Auditor's Report (continued)

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Library'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 Library or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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 Library'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 Library'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 Library 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.

North Bay, Ontario
July 7, 2025

Baker Tilly SNT LLP
CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

Powassan and District Union Public Library
Financial Statements
December 31, 2024

Statement of Financial Position	1
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Statement of Cash Flows	3
Statement of Changes in Net Financial Assets	4
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Powassan and District Union Public Library
Statement of Financial Position
December 31, 2024

	<u>2024</u>	<u>2023</u>
Financial Assets		
Cash and cash equivalents (Note 4)	\$ 96,937	\$ 103,077
Accounts receivable	<u>18,056</u>	<u>9,052</u>
	<u>114,993</u>	<u>112,129</u>
Liabilities		
Accounts payable and accrued charges	7,484	19,353
Deferred revenues (Note 5)	<u>11,879</u>	<u>3,315</u>
	<u>19,363</u>	<u>22,668</u>
Net Financial Assets	<u>95,630</u>	<u>89,461</u>
Non-Financial Assets		
Tangible capital assets (Note 6)	396,581	384,893
Prepaid expenses	<u>2,893</u>	<u>2,395</u>
	<u>399,474</u>	<u>387,288</u>
Accumulated Surplus (Note 7)	<u>\$ 495,104</u>	<u>\$ 476,749</u>
Commitments (Note 9)		

Approved by:

Marie Rose
 CEO

Kristine Martin
 BOARD CHAIR

The accompanying notes are an integral part of these financial statements.

Powassan and District Union Public Library
Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2024

	2024		2023
	Budget	Actual	Actual
	(unaudited)		
Revenues			
Municipal contributions (Note 8)	\$ 183,512	\$ 182,987	\$ 171,192
Province of Ontario - operating grant	22,101	22,101	22,101
Province of Ontario - Trillium grant	47,400	34,437	-
Province of Ontario - seniors community grant	7,816	3,452	-
Summer Experience Program grant	4,634	4,634	-
Other grants	5,106	-	-
Southern Ontario Library Service	2,760	2,760	2,340
Fundraising	2,000	619	27,384
Donations	14,850	24,866	19,445
Fines, fees and other	18,012	22,230	18,716
Total Revenues	<u>308,191</u>	<u>298,086</u>	<u>261,178</u>
Expenses			
Amortization	33,208	33,208	30,423
Books and electronic resources	4,555	4,947	3,097
Elevator service	6,300	5,083	4,878
Fundraising	300	240	12,019
Insurance	6,000	6,277	7,986
Interest and bank charges	250	493	262
Office supplies and general expenses	8,875	8,746	9,989
Professional fees	3,800	5,161	3,868
Programming	6,725	3,997	2,988
Salaries and benefits	205,941	193,090	179,234
Training and conferences	675	323	568
Utilities and maintenance	25,956	18,166	16,568
Total Expenses	<u>302,585</u>	<u>279,731</u>	<u>271,880</u>
Annual Surplus (Deficit)	5,606	18,355	(10,702)
Accumulated Surplus, Beginning of Year	<u>476,749</u>	<u>476,749</u>	<u>487,451</u>
Accumulated Surplus, End of Year	<u><u>\$ 482,355</u></u>	<u><u>\$ 495,104</u></u>	<u><u>\$ 476,749</u></u>

The accompanying notes are an integral part of these financial statements.

Powassan and District Union Public Library
Statement of Cash Flows
For The Year Ended December 31, 2024

	<u>2024</u>	<u>2023</u>
Operations transactions		
Annual surplus (deficit)	\$ 18,355	\$ (10,702)
Cash provided by (applied to)		
Amortization of tangible capital assets	33,208	30,423
Increase in accounts receivable	(9,004)	(2,352)
Decrease in accounts payable and accrued charges	(11,869)	(10,579)
Increase in deferred revenues	8,564	-
Decrease (increase) in prepaid expenses	<u>(498)</u>	<u>4,943</u>
Cash provided by operating transactions	<u>38,756</u>	<u>11,733</u>
Capital transactions		
Acquisition of tangible capital assets	<u>(44,896)</u>	<u>(16,693)</u>
Decrease in cash and cash equivalents	(6,140)	(4,960)
Cash and Cash Equivalents, at the Beginning of Year	<u>103,077</u>	<u>108,037</u>
Cash and Cash Equivalents, at the End of Year	<u><u>\$ 96,937</u></u>	<u><u>\$ 103,077</u></u>

The accompanying notes are an integral part of these financial statements.

Powassan and District Union Public Library

Statement of Changes in Net Financial Assets

For The Year Ended December 31, 2024

	2024		2023
	Budget	Actual	Actual
	(unaudited)		
Annual Surplus (Deficit)	\$ 5,606	\$ 18,355	\$ (10,702)
Amortization of tangible capital assets	33,208	33,208	30,423
Acquisition of tangible capital assets	(52,944)	(44,896)	(16,693)
Decrease (increase) in prepaid expenses	<u>-</u>	<u>(498)</u>	<u>4,943</u>
Increase (decrease) in Net Financial Assets	(14,130)	6,169	7,971
Net Financial Assets, Beginning of Year	<u>89,461</u>	<u>89,461</u>	<u>81,490</u>
Net Financial Assets, End of Year	<u>\$ 75,331</u>	<u>\$ 95,630</u>	<u>\$ 89,461</u>

The accompanying notes are an integral part of these financial statements.

Powassan and District Union Public Library

Notes to the Financial Statements

December 31, 2024

1. Purpose of the Organization

The Powassan and District Union Public Library (the "Library"), which is funded and supported by the Municipality of Powassan, the Township of Chisholm, the Township of Nipissing, and Restoule (the Municipalities) was established in 1980 pursuant to the Public Libraries Act of Ontario as a Municipal Public Library. The Library, on behalf of the residents and taxpayers of the Municipalities, oversees the management and operation of the library and further serves as a policy making body for the organization. The members of the Library are appointed by the Council of the Municipalities.

2. Significant Accounting Policies

These financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards for governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The significant accounting policies are summarized as follows:

Basis of Accounting

The accrual basis of accounting recognizes revenues as they become available and measurable; expenses 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.

Cash and Cash Equivalents

The Library's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with maturities of twelve months from the date of acquisition or less or those that can be readily convertible to cash.

Deferred Revenue

Deferred revenues represent grants and contributions that have been collected for which the related services have yet to be performed. Revenue is recognized in the period when services are performed.

Powassan and District Union Public Library

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

Revenue Recognition

The Library follows the deferral method of accounting.

Government transfers, such as municipal contributions and grants, are recognized in the financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. If a liability is created, the satisfaction of the transfer stipulations by the recipient government determines the timing of the recognition of the transfer as revenue.

Southern Ontario Library Service, donations, fines, fees and other revenues are recognized as revenue when received.

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 annual surplus (deficit), provides the change in net financial assets for the year.

(i) Tangible capital assets

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

Buildings	25 to 50 years
Books	7 years
Shelving and storage	10 years
Equipment	5 years

Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

Powassan and District Union Public Library

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with the Public Sector Accounting Board of the Chartered Professional Accountants of Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. These estimates are based on management's best knowledge of current events and actions that the Library may undertake in the future. Accounts subject to significant estimates include the useful life of tangible capital assets and the related amortization and accrued charges. Actual results could differ from these estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

Financial instruments

Financial instruments are classified at either fair value or amortized cost.

Financial instruments classified at amortized cost include cash and cash equivalents, accounts receivable, accounts payable and accrued charges. They are initially recorded at their fair value and subsequently carried at amortized cost using the effective interest rate method, less impairment. Transaction costs are added to the carrying value of the instrument.

3. Change in Accounting Policies

On January 1, 2024, the Library adopted the following standards on a prospective basis: PS 3400 *Revenue*, PSG-8 *Purchased Intangibles* and PS 3160 *Public Private Partnerships (P3s)*. The adoption of these standards had no impact on the opening balances.

Section PS 3400 *Revenue*, establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

Guideline PSG-8 *Purchased Intangibles*, provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

Section PS 3160 *Public Private Partnerships (P3s)*, provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

Powassan and District Union Public Library

Notes to the Financial Statements

December 31, 2024

4. Cash and Cash Equivalents

	<u>2024</u>	<u>2023</u>
Cash - operating	\$ 44,166	\$ 52,742
Term deposits maturing between July 2025 and December 2025, bearing interest at rates from 2.75% to 4.90%	<u>52,771</u>	<u>50,335</u>
	<u>\$ 96,937</u>	<u>\$ 103,388</u>

5. Deferred Revenues

	<u>2024</u>	<u>2023</u>
Deferred revenues, set aside for specific purposes, are comprised of the following:		
Balance, beginning of year	\$ 3,315	\$ 3,315
Revenues received during the year	26,253	-
Revenues recognized during the year	<u>(17,689)</u>	<u>-</u>
Balance, end of year	<u>\$ 11,879</u>	<u>\$ 3,315</u>

The details of the continuity of these deferred revenues are as follows:

Municipal contributions - Restoule	\$ 3,315	\$ 3,315
Ontario Trillium Foundation	5,763	-
Provincial Seniors Community Grant	<u>2,801</u>	<u>-</u>
	<u>\$ 11,879</u>	<u>\$ 3,315</u>

Powassan and District Union Public Library
Notes to the Financial Statements
December 31, 2024

6. Tangible Capital Assets

	Cost				Accumulated Amortization				Net Book Value	
	Balance, beginning of year	Additions	Disposals	Balance, end of year	Balance, beginning of year	Amortization	Disposals	Balance, end of year	2024	2023
Building	\$ 550,403	\$ 21,073	\$ -	\$ 571,476	\$ 217,339	\$ 12,986	\$ -	\$ 230,325	\$ 341,151	\$ 333,064
Books	121,737	9,817	(13,725)	117,829	72,789	16,920	(13,725)	75,984	41,845	48,948
Shelving and storage	27,659	-	-	27,659	24,782	501	-	25,283	2,376	2,877
Equipment	78,727	14,006	-	92,733	78,723	2,801	-	81,524	11,209	4
	<u>\$ 778,526</u>	<u>\$ 44,896</u>	<u>\$ (13,725)</u>	<u>\$ 809,697</u>	<u>\$ 393,633</u>	<u>\$ 33,208</u>	<u>\$ (13,725)</u>	<u>\$ 413,116</u>	<u>\$ 396,581</u>	<u>\$ 384,893</u>

Powassan and District Union Public Library

Notes to the Financial Statements

December 31, 2024

7. Accumulated Surplus

	<u>2024</u>	<u>2023</u>
Surplus		
Invested in tangible capital assets	\$ 396,581	\$ 384,893
General	<u>1,554</u>	<u>(3,913)</u>
Total surplus	<u>398,135</u>	<u>380,980</u>
Reserves		
Maintenance	4,800	3,600
Working funds	<u>92,169</u>	<u>92,169</u>
Total reserves	<u>96,969</u>	<u>95,769</u>
Accumulated Surplus	<u>\$ 495,104</u>	<u>\$ 476,749</u>

8. Municipal Contributions

	<u>2024</u>	<u>2023</u>
Municipality of Powassan	\$ 114,194	\$ 103,388
Township of Chisholm	28,548	30,016
Township of Nipissing	35,686	33,351
Restoule	<u>4,559</u>	<u>4,437</u>
	<u>\$ 182,987</u>	<u>\$ 171,192</u>

Powassan and District Union Public Library

Notes to the Financial Statements

December 31, 2024

9. Commitments

The Powassan and District Union Public Library has entered into an agreement for the maintenance of its elevator. The agreement commenced on October 1, 2023 and is valid for five years, subject to renewal thereafter. The annual fee is \$3,740 plus applicable taxes and is subject to an annual adjustment in direct proportion to the increase or decrease in the hourly labour rate.

10. Financial Instruments

Risks arising from financial instruments and risk management

The Library is exposed to a variety of financial risks including credit risk, liquidity risk and market risk.

There have been no changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Credit risk

Credit risk is the risk of losses resulting from a counterparty's failure to honour its contractual obligations. The Library is exposed to credit risk to the extent that accounts receivable are not collected in a timely manner. The Library's financial assets consisting of cash and cash equivalents and accounts receivable are subject to credit risk. The carrying amounts of financial assets on the statement of financial position represent the maximum credit risk of the Library at the date of the statement of financial position. The Library does not believe it is subject to significant credit risk.

Liquidity risk

Liquidity risk is the risk that the Library will not be able to meet its financial obligations as they become due. The Library's financial liabilities include accounts payable and accrued charges. The Library maintains sufficient resources to meet its obligations. The Library does not believe it is subject to significant liquidity risk.

Market risk

Market risk is the risk of changes in the fair value of financial instruments resulting from fluctuations in the market. The Library is exposed to currency risk, interest risk and price risk to the extent that the fair value of a financial instrument will fluctuate as a result of market factors. The Library's financial instruments consisting of cash and cash equivalents, accounts receivable, accounts payable and accrued charges are subject to market risk. The Library does not believe it is subject to significant market risk.

Powassan and District Union Public Library

Notes to the Financial Statements

December 31, 2024

11. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Library. The budget approved by the Library is developed on a model used to manage program spending within the guidelines of the model. Given differences between the model and generally accepted accounting principles established by the Canadian Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting that is used to prepare the financial statements. The budget figures are unaudited.

12. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

The Board of Management for the District of Nipissing East
Financial Statements
For the year ended December 31, 2024



Date: Aug 12/25
Item: 86

The Board of Management for the District of Nipissing East
Financial Statements
For the year ended December 31, 2024

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Independent Auditor's Report

To the Members of and the Board of Directors of The Board of Management for the District of Nipissing East

Opinion

We have audited the financial statements of The Board of Management for the District of Nipissing East, which comprise the financial position as at December 31, 2024, the statements of operations, 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 The Board of Management for the District of Nipissing East as at December 31, 2024, and its results of operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards for government not-for-profit organizations.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of The Board of Management for the District of Nipissing East 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.

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 with the basis of accounting described in Note 1, 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 Board of Management for the District of Nipissing East'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 Board of Management for the District of Nipissing East or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing The Board of Management for the District of Nipissing East's financial reporting process.



Auditor's 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 Board of Management for the District of Nipissing East'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 Board of Management for the District of Nipissing East'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 non-consolidated 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 Board of Management for the District of Nipissing East 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario
May 14, 2025

The Board of Management for the District of Nipissing East Statement of Financial Position

December 31	2024	2023
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Assets

Current

Cash and cash equivalents (Note 3)	\$ 10,869,870	\$ 5,813,934
Accounts receivable (net of allowance of \$384,261)	2,424,080	1,033,386
Prepaid expenses	52,247	92,707
	13,346,197	6,940,027

Restricted cash and cash equivalents (Note 10)	4,573,416	4,000,000
Capital assets (Note 2)	59,028,115	37,027,669

	\$ 76,947,728	\$ 47,967,696
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Liabilities and Net Assets

Current

Construction line of credit (Note 3)	\$ 51,706,717	\$ 29,752,741
Accounts payable and accrued liabilities (Note 11)	10,953,555	7,848,478
Deferred revenue (Note 6)	941,291	327,635
	63,601,563	37,928,854

Deferred capital contributions (Note 7)	269,400	308,200
	63,870,963	38,237,054

Net Assets

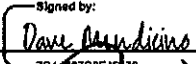
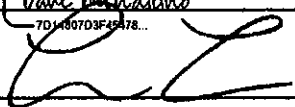
Internally restricted (Note 10)	4,573,416	4,000,000
Internally restricted - invested in capital assets	7,051,998	6,966,728
Unrestricted	1,451,351	(1,236,086)

	13,076,765	9,730,642
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	\$ 76,947,728	\$ 47,967,696
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Commitments (Note 13)

On behalf of the Board:

<p><small>Signed by:</small></p> <p></p> <p><small>701480703F45378...</small></p>	Director
	Director

The accompanying notes are an integral part of these financial statements.

The Board of Management for the District of Nipissing East Statement of Operations

For the year ended December 31	2024 Budget	2024 Actual	2023 Actual
Revenues			
Province of Ontario grants			
- Long Term Care	\$ 22,181,654	\$ 21,821,019	\$ 17,972,895
- Community Support Services	2,815,595	2,512,991	2,208,220
- Pandemic support	-	-	1,179,344
Residents	4,645,430	5,464,393	5,142,838
Municipal levies	3,343,402	3,343,403	3,343,401
Donations	-	1,038,255	16,989
Catering and other	459,053	865,583	663,187
Management fees	80,000	80,000	96,370
Tuck shop	55,000	70,056	52,914
Amortization of deferred capital contributions	-	38,800	38,800
	33,580,134	35,234,500	30,714,958
Expenses (Note 14)			
Residents' medical and nursing	19,457,102	18,231,882	15,998,548
Community Support Services program	2,815,595	2,512,991	2,208,220
Dietary	2,360,252	2,370,399	2,224,452
Building and property	1,939,277	1,985,280	1,936,622
General and administrative	1,951,280	1,734,643	1,603,745
Housekeeping	1,309,629	1,432,466	1,257,206
Program support and services	1,313,381	1,254,208	1,143,616
Resident's food	1,126,023	1,153,463	1,145,493
Laundry and linen	610,179	588,962	516,216
Behavioural Supports Ontario	-	262,131	231,396
Catering and other	-	187,274	122,560
Tuck shop	-	62,216	49,909
Pandemic-related expenses	124,000	-	1,252,687
Amortization	-	112,462	91,085
	33,006,718	31,888,377	29,781,755
Excess of revenues over expenses for the year	\$ 573,416	\$ 3,346,123	\$ 933,203

The accompanying notes are an integral part of these financial statements.

The Board of Management for the District of Nipissing East Statement of Changes in Net Assets

For the year ended December 31				2024	2023
	Invested in capital assets	Internally Restricted	Unrestricted	Total	Total
Balance, beginning of year	\$ 6,966,728	\$ 4,000,000	\$ (1,236,086)	\$ 9,730,642	\$ 8,797,439
Excess of revenues over expenses for the year	(73,662)	-	3,419,785	3,346,123	933,203
Interfund transfers	-	573,416	(573,416)	-	-
Interfund transfers	158,932	-	(158,932)	-	-
Balance, end of year	\$ 7,051,998	\$ 4,573,416	\$ 1,451,351	\$13,076,765	\$ 9,730,642

The accompanying notes are an integral part of these financial statements.

The Board of Management for the District of Nipissing East

Statement of Cash Flows

For the year ended December 31	2024	2023
Cash provided by (used in)		
Operating activities		
Excess of revenues over expenses for the year	\$ 3,346,123	\$ 933,203
Items not involving cash		
Amortization of capital assets	112,462	91,085
Amortization of deferred capital contribution	(38,800)	(38,800)
	<u>3,419,785</u>	<u>985,488</u>
Changes in non-cash working capital balances		
Accounts receivable	(1,390,694)	(345,108)
Prepaid expenses	40,460	(7,385)
Accounts payable and accrued liabilities	3,105,077	2,384,619
Deferred revenue	613,656	(151,445)
Employee future benefits	-	(21,604)
	<u>5,788,284</u>	<u>2,844,565</u>
Investing activities		
Purchase of assets under construction	(22,090,955)	(21,020,837)
Purchase of furniture and equipment	(21,953)	-
Transfer to internally restricted funds	(573,416)	(3,500,000)
	<u>(22,686,324)</u>	<u>(24,520,837)</u>
Financing activities		
Proceeds from construction line of credit	21,953,976	18,242,981
Increase (decrease) in cash and cash equivalents during the year	<u>5,055,936</u>	<u>(3,433,291)</u>
Cash and cash equivalents, beginning of year	<u>5,813,934</u>	<u>9,247,225</u>
Cash and cash equivalents, end of year	<u>\$ 10,869,870</u>	<u>\$ 5,813,934</u>

The Board of Management for the District of Nipissing East

Notes to Non-consolidated Financial Statements

December 31, 2024

1. Summary of Significant Accounting Policies

Nature of Organization The Board of Management for the District of Nipissing East (the "Board") is a non-profit organization incorporated in the Province of Ontario under the Homes for the Aged and Rest Homes Act and provides accommodation, activity programs and medical services for elderly from participating municipalities. The Board is a registered charity and therefore exempt from income taxes under the Canadian Income Tax Act.

Participating Municipalities The participating municipalities are:

The Corporation of the City of North Bay
Township of Calvin
Township of Bonfield
Township of Chisholm
Township of South Algonquin
Town of Mattawa
Township of East Ferris
Township of Mattawan
Township of Papineau-Cameron

Basis of Accounting The non-consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards for government not-for-profit organizations including the PS 4200 series of standards, as issued by the Public Sector Accounting Board.

The Board of Management for the District of Nipissing East

Notes to Non-consolidated Financial Statements

December 31, 2024

1. Summary of Significant Accounting Policies (continued)

Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes amounts that are directly related to the acquisition, construction, development, or betterment of the tangible capital assets. Cost includes overhead directly attributable to construction and development, as well as interest costs that are directly attributable to the acquisition, construction or development of the asset.

Amortization is provided for on a straight-line basis over the estimated useful lives of the tangible capital assets as follows:

Machinery and equipment	5 - 10 years
Furniture and fixtures	10 years

Assets under construction are capitalized as expenditures are incurred and no amortization is recorded until assets are ready for use.

Revenue Recognition

The Board follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions restricted for the purchase of the capital assets are deferred and amortized to revenue at the rates corresponding to the related capital assets.

Residents, catering, tuck shop, management fees and interest revenue is recognized when earned, and collection is reasonably assured.

Municipal levies are recognized as revenue in the period they are levied.

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

1. Summary of Significant Accounting Policies (continued)

Pension Plans

The Board is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Board has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Board records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the Plan for past employee service.

Cash and Cash Equivalents

Cash and cash equivalents consist of bank balances and guaranteed investment certificates with a duration of less than three months from the date of acquisition.

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

1. Summary of Significant Accounting Policies (continued)

Financial Instruments

Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable and accounts payable are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Use of Estimates

The preparation of the non-consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the non-consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Accounts receivable are reported based on amounts expected to be recovered and reflect an appropriate allowance for unrecoverable amounts based on management's estimates. Actual results could differ from those estimates.

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

2. Capital Assets

			2024	2023
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 966,801	\$ 966,801	\$ -	\$ -
Buildings	11,875,233	11,875,233	-	-
Machinery and equipment	678,580	653,107	25,473	76,418
Furniture and fixtures	400,323	303,968	96,355	135,918
Redevelopment assets under construction (Note 14)	58,906,287	-	58,906,287	36,815,333
	<u>\$72,827,224</u>	<u>\$13,799,109</u>	<u>\$59,028,115</u>	<u>\$ 37,027,669</u>

3. Credit Facilities

Operating facilities:

The Board has an authorized operating line of credit with a limit of \$750,000. The operating line of credit is unsecured and bears interest at the bank's prime rate less 0.5%. At year end, the line of credit was unused.

Capital facilities:

The Board has an authorized construction line of credit with Infrastructure Ontario with a floating monthly interest rate 4.2% at December 2024 (2023 - 5.61%), monthly interest only payments until April 2026, due on demand. At year end, \$51,706,717 (2023 - \$29,752,741) of the line of credit was in use.

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

4. Employee Future Benefits

Employee future benefits consist of accumulated unused sick leave for certain employee groups.

Under the accumulated sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment on retirement.

Employees in a specific union are credited with 144 hours per year for use as paid absences in the year, due to illness or injury. Employees are allowed to accumulate unused sick day credits each year, up to a maximum of 2,400 hours. Accumulated credits may be used in future years if the employee's illness or injury exceeds the annual allocation of credits. 50% of Hours accumulated, up to 6 months equivalent of salary must be paid upon employee retirement when the employee has 7 years of service to the Board.

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

5. Pension Plans

The Board makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer pension plan, on behalf of full-time members of 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 Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to more than 639,765 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total going concern actuarial liabilities of \$142,489 million in respect of benefits accrued for service with actuarial assets at that date of \$139,576 million indicating a going concern actuarial deficit of \$2,913 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Board does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Board to OMERS for the year were \$1,383,890 (2023 - \$1,221,423).

6. Deferred Revenue

The Board receives funding from the Province of Ontario and others during the year and in some cases the funding or donations are allocated for specific expenditures which are expected to be incurred in the upcoming fiscal year. The following table breaks down the nature of these deferred revenues:

	2024	2023
Community Support Services unspent funding	\$ 413,119	\$ 306,975
Programs/wages funding and other	528,172	20,660
	<u>\$ 941,291</u>	<u>\$ 327,635</u>

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

7. Deferred Capital Contributions

Deferred capital contributions represent restricted contributions towards the purchase of buildings, equipment and vehicles, which are recognized as revenue to the same extent that the related capital asset is amortized.

	<u>2024</u>	<u>2023</u>
Balance at beginning of year	\$ 308,200	\$ 347,000
Add: Capital contributions received during the year	-	-
Less: Amounts amortized to revenue	<u>(38,800)</u>	<u>(38,800)</u>
Balance at end of year	<u>\$ 269,400</u>	<u>\$ 308,200</u>

Included in cash and cash equivalents at year end is \$528,172 in unspent contributions of the above.

The Board of Management for the District of Nipissing East

Notes to Non-consolidated Financial Statements

December 31, 2024

8. Financial Instrument Risk

Financial Instrument Fair Value Measurement

The following table provides an analysis of financial instruments that are measured at fair value, using a fair value hierarchy of levels 1 to 3. The levels reflect the significance of the inputs used in making the fair value measurements, as described below:

- **Level 1** - Quoted prices (unadjusted) in active markets for identical assets or liabilities
- **Level 2** - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- **Level 3** - Inputs for the asset or liability that are not based on observable market data (unobservable inputs)

		2024			
		Level 1	Level 2	Level 3	Total
Cash and cash equivalents		\$15,443,286	\$ -	\$ -	\$15,443,286
		2023			
		Level 1	Level 2	Level 3	Total
Cash and cash equivalents		\$ 9,813,934	\$ -	\$ -	\$ 9,813,934

There were no transfers between Level 1 and Level 2 for the year ended December 31, 2024. There were also no transfers in or out of Level 3.

Financial Instrument Risk Management

The Board is exposed to credit risk, liquidity risk, interest rate risk and other price risk from its financial instruments. This note describes the Board's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

The Board of Management for the District of Nipissing East

Notes to Non-consolidated Financial Statements

December 31, 2024

8. Financial Instrument Risk (continued)

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board is exposed to credit risk through its cash and cash equivalents and accounts receivable. The Board maintains cash and cash equivalents with its financial institution in excess of federally insured limits and is therefore exposed to risk from the concentration of cash and cash equivalents.

The Board measures its exposure to credit risk based on the amount of cash and cash equivalents held at financial institutions over the federally insured amount, and the balance of long outstanding accounts receivables.

The Board's maximum exposure to credit risk at the financial statement date is the carrying value of its cash and cash receivable and accounts receivable as presented on the statement of financial position.

There have not been any changes from the prior year in the Board's exposure to credit risk or the policies, procedures and methods it uses to manage and measure the risk.

	0-30 days	31-90 days	91-365 days	1 to 2 years
Cash and cash equivalents	\$ 15,443,286	\$ -	\$ -	\$ -
Accounts Receivable	1,460,406	587,834	375,840	-
Total	\$ 16,903,692	\$ 587,834	\$ 375,840	\$ -

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and equity risk.

Currency Risk

Current risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Board is not exposed to currency risk.

Equity Risk

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The Board is not exposed to this risk.

The Board of Management for the District of Nipissing East

Notes to Non-consolidated Financial Statements

December 31, 2024

8. Financial Instrument Risk (continued)

Liquidity Risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Board will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The Board is exposed to this risk mainly in respect of accounts payable and accrued liabilities and long-term debt. The Board's approach to managing liquidity is to ensure as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. There have not been any changes to these risks from the prior year. Unless otherwise noted, the expected cash outflows are within one year. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows) of financial liabilities:

	2024			
	Within 6 months	6 months to 1 year	1 to 5 years	over 5 year
Accounts payable and accrued liabilities	\$ 9,319,370	\$ -	\$ -	\$ -
Construction line of credit	51,706,717	-	-	-
Total financial liabilities	\$61,026,087	\$ -	\$ -	\$ -
	2023			
	Within 6 months	6 months to 1 year	1 to 5 years	over 5 year
Accounts payable and accrued liabilities	\$ 7,467,449	\$ -	\$ -	\$ -
Construction Line of Credit	29,752,741	-	-	-
Total financial liabilities	\$ 37,220,190	\$ -	\$ -	\$ -

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

8. Financial Instrument Risk (continued)

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 long term debt.

The Board holds long-term debt with variable interest rates which involve risks of default on interest and principal and price changes due to, without limitation, such factors as interest rate changes and general economic conditions.

The Board structures its finances so as to stagger the maturities of debt, thereby minimizing exposure to interest rate fluctuations.

There have been no changes to the organization's financial instrument risk exposure from the prior year.

9. Economic Dependence

The Board is economically dependent upon the Province of Ontario funding through the Ministry of Long-Term Care, as 70% of its revenue originates from this source (2023 - 71%).

10. Internally Restricted Net Assets

	<u>2024</u>	<u>2023</u>
General Operating reserve fund	\$ 2,073,416	\$ 1,500,000
Redevelopment Stability fund	2,000,000	2,000,000
Staffing Stability fund	500,000	500,000
	<u>\$ 4,573,416</u>	<u>\$ 4,000,000</u>

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

11. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities consist of the following balances:

	2024	2023
Trade payables	\$ 2,285,890	\$ 2,084,899
Federal sales taxes	934,007	592,466
Ontario Health Team - Nipissing Wellness	2,287,786	319,622
Due to Local Health Integration Network	744,716	509,152
Vacation and sick time	1,013,797	381,029
Ministry of Long-Term Care	2,925,167	2,374,570
Accrued liabilities	762,192	1,205,711
Total accounts payable	<u>\$ 10,953,555</u>	<u>\$ 7,848,478</u>

12. Nipissing Wellness Ontario Health Team Funding

During the year, the Board received \$4,262,153 (2023 - \$2,725,767) in funding from the Province of Ontario to act as paymaster of government funds to the newly established Nipissing Wellness Ontario Health Team (North), an unincorporated body charged with establishing and developing networking relationships and delivery of health care ideas with all significant stakeholders in the District of Nipissing. Of the amount received, \$1,974,367 (2023 - \$1,695,242) was disbursed to fund expenditures in 2024 for this initiative. The Nipissing Wellness Ontario Health Team fiscal year is April - March and these financial statements do not recognize the revenues and expenses relating to this program being the paymaster of funds only and at year end \$ 2,287,786 (2023 - \$319,622) is included on the statement of financial position in accounts payable and accrued liabilities as unspent funding based on the 2024 calendar year, recoverable by the Province of Ontario.

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

13. Commitments - Redevelopment Project

Redevelopment assets under construction in Note 2 to the financial statements consist of planning, architecture, design and construction costs incurred to date with regards the redevelopment of the existing building into a 264 bed long-term care home. Under this redevelopment project the existing building will undergo a significant transformation to include up to date design standards. This project is expected to be done over two phases of construction over a four to five year period commencing in fiscal 2022. The estimated cost of the project is \$122 million. During the 2022 fiscal year the Board entered into an agreement with a general contractor related to the redevelopment of the long-term care facilities, with a contract value of \$101,580,600.

Financing has been secured with Infrastructure Ontario in the amount of \$120 million which will be amortized over a 30 year period. Construction period costs are being financed by Infrastructure Ontario under a Construction line of credit facility which bears interest at a floating rate of interest which was 5.61% at year end (see Note 3). As part of the financing agreement with Infrastructure Ontario financial guarantees were put in place with the Board's member municipalities.

In order to finance the repayment of the above noted obligation the Board has in place a commitment from the Ontario Ministry of Long-Term Care for 25 years from the date of financial close as defined in the development agreements. In addition, the Board will levy its participating municipalities capital levies over and above annual operating levies for the unfunded portion received from the Ontario Ministry of Long-Term Care. At this time the anticipated provincial portion versus municipal portion of funding this obligation over the 30 years is 30% to 70% respectively.

The total redevelopment assets under construction costs at year end were \$58,906,287 (2023 - \$36,815,332). The expected capital funding to be levied on the nine participating municipalities on substantial completion is \$4,489,729 annually. As of December 31, 2024 the estimated percentage of completion of the project is 52%.

The Board of Management for the District of Nipissing East Notes to Non-consolidated Financial Statements

December 31, 2024

14. Expenses by Object

The expenses by object for the year are as follows:

	2024	2023
Wages and benefits	\$ 26,223,639	\$ 24,314,578
Contract services, office, minor equipment and other	2,117,595	1,757,367
Food costs	1,252,240	1,218,160
Supplies	904,469	878,899
Utilities	580,396	748,840
Professional fees	330,926	256,641
Insurance	199,102	231,076
Repairs and maintenance	167,548	285,109
Amortization	112,462	91,085
	<u>\$ 31,888,377</u>	<u>\$ 29,781,755</u>

2025 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE: 85605
MUNID: 48031
MUNICIPALITY: Chisholm Tp
UPPER TIER:
REPAYMENT LIMIT: \$ 479,536

FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate		
(a)	20 years @ 5% p.a.	\$ 5,976,073
(a)	15 years @ 5% p.a.	\$ 4,977,415
(a)	10 years @ 5% p.a.	\$ 3,702,846
(a)	05 years @ 5% p.a.	\$ 2,076,138
7% Interest Rate		
(a)	20 years @ 7% p.a.	\$ 5,080,206
(a)	15 years @ 7% p.a.	\$ 4,367,568
(a)	10 years @ 7% p.a.	\$ 3,368,057
(a)	05 years @ 7% p.a.	\$ 1,966,190

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

Chisholm Tp

MMAH CODE:

85605

Debt Charges for the Current Year

		1 \$
0210	Principal (SLC 74 3099 01)	79,415
0220	Interest (SLC 74 3099 02)	9,295
0299		
	Subtotal	88,710
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	88,710

Amounts Recovered from Unconsolidated Entities

		1 \$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099		
	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420		
	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	88,710

		1 \$
1610	Total Revenue (SLC 10 9910 01)	3,325,969
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,019,048
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	0
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	195,356
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	0
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256	Deferred revenue earned (Community Benefits) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	151,699
2299		
	Subtotal	1,366,103
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	-313,116
2610		
	Net Revenues	2,272,982
2620	25% of Net Revenues	568,246
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	479,536
	(25% of Net Revenues less Net Debt Charges)	

* SLC denotes Schedule, Line Column.

Financial Statements of

**NORTH BAY PARRY SOUND
DISTRICT HEALTH UNIT**

Year ended December 31, 2024



Date: Aug 12/25
Item: 8b.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

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For the year ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board Members of the North Bay Parry Sound District Health Unit

Opinion

We have audited the accompanying financial statements of the North Bay Parry Sound District Health Unit (the Entity), which comprise:

- the statement of financial position as at December 31, 2024
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2024, and its results of operations, its changes in net financial assets 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



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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 Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 the 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- 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 Entity'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 Entity 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

May 9, 2025

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets		
Cash and cash equivalents	\$ 4,504,758	\$ 4,056,679
Accounts receivable (note 4)	903,266	1,651,930
	<u>5,408,024</u>	<u>5,708,609</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 6)	1,278,586	2,145,442
Deferred revenue (note 7)	213,322	450,384
Payable to the Province of Ontario	1,553,426	1,026,495
Other employment liabilities (note 9)	381,726	351,525
	<u>3,427,060</u>	<u>3,973,846</u>
Net financial assets	<u>1,980,964</u>	<u>1,734,763</u>
Non-financial assets:		
Tangible capital assets (note 3)	16,644,591	17,207,355
Supplies inventory	128,482	147,117
Prepaid expenses	78,404	96,526
	<u>16,851,477</u>	<u>17,450,998</u>
Contingencies (note 13)		
Commitments (note 14)		
Accumulated surplus (note 5)	<u>\$ 18,832,441</u>	<u>\$ 19,185,761</u>

See accompanying notes to financial statements.

On behalf of the Board:

Chairperson

Vice Chairperson

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024	Total 2024	Total 2023
Revenues:			
Province of Ontario (note 10)			
Core	\$ 18,460,268	\$ 18,134,449	\$ 16,030,631
Mitigation funding	-	-	1,792,400
One-time funding	365,775	882,576	2,225,004
Member municipalities	3,816,676	3,816,675	3,705,418
Cost recoveries - other programs (note 11)	157,291	271,833	157,291
Program revenue	242,500	271,839	368,797
Other grant revenues	100,000	175,000	356,870
Interest and miscellaneous	86,049	331,029	399,967
Transfer to deferred revenue	-	286,969	214,670
	23,228,559	24,170,370	25,251,048
Expenses: (note 17)			
Public Health Mandatory Programs	18,873,494	19,005,367	19,753,825
Ontario Seniors Dental Care	2,378,485	2,141,393	1,888,296
Healthy Babies, Healthy Children Programs	1,150,301	1,157,064	1,101,162
School-Focused Nurses Initiative	-	-	350,000
Infection Prevention and Control Hub	357,252	524,037	400,474
Miscellaneous grants	-	253,735	98,186
Adult Dental	139,914	65,271	149,991
Unorganized Territories/Indigenous Communities	125,000	73,347	122,475
Unorganized Territories/Northern Fruit and Vegetable	136,826	134,306	133,100
Falls Prevention	100,000	98,705	83,582
MOH/AMOH Compensation Initiative	32,872	46,545	50,638
Planet Youth Nipissing	-	35,472	-
One-time Programs	8,523	302,516	189,599
	23,302,667	23,837,758	24,321,328
Excess of revenue over expenses before items below	(74,108)	332,612	929,720
Province of Ontario Settlements (note 12)	-	(673,843)	(635,826)
Loss on disposal of tangible capital assets	-	(12,089)	(11,666)
Annual surplus (deficit)	(74,108)	(353,320)	282,228
Accumulated surplus, beginning of year	19,185,761	19,185,761	18,903,533
Accumulated surplus, end of year	\$ 19,111,653	\$ 18,832,441	\$ 19,185,761

See accompanying notes to financial statements.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Changes in Net Financial Assets

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Annual surplus (deficit)	\$ (353,320)	\$ 282,228
Purchase of tangible capital assets	(314,464)	(995,450)
Amortization of tangible capital assets	865,139	907,958
Loss on disposal of tangible capital assets	12,089	11,666
	209,444	206,402
Acquisition of prepaid expenses	(78,404)	(96,526)
Use of prepaid expenses	96,526	137,776
Acquisition of supplies inventory	(128,482)	(147,117)
Consumption of supplies inventory	147,117	183,556
	36,757	77,689
Changes in net financial assets	246,201	284,091
Net financial assets, beginning of year	1,734,763	1,450,672
Net financial assets, end of year	\$ 1,980,964	\$ 1,734,763

See accompanying notes to financial statements.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Cash flows from operating activities:		
Annual surplus (deficit)	\$ (353,320)	\$ 282,228
Adjustments for:		
Amortization of tangible capital assets	865,139	907,958
Loss on disposal of tangible capital assets	12,089	11,666
	523,908	1,201,852
Changes in non-cash working capital:		
Accounts receivable	748,664	(1,200,181)
Accounts payable and accrued liabilities	(866,856)	38,266
Due to Province of Ontario	526,931	(1,052,999)
Deferred revenue	(237,062)	(214,670)
Other employment liabilities	30,201	(66,306)
Supplies inventory	18,635	36,439
Prepaid expenses	18,122	41,250
	762,543	(1,216,349)
Cash flows from investing activity:		
Purchase of tangible capital assets	(314,464)	(995,450)
Increase (decrease) in cash	448,079	(2,211,799)
Cash and cash equivalents, beginning of year	4,056,679	6,268,478
Cash and cash equivalents, end of year	\$ 4,504,758	\$ 4,056,679

See accompanying notes to financial statements.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements

Year ended December 31, 2024

The North Bay Parry Sound District Health Unit (the "Health Unit") is incorporated without share capital under the Health Protection and Promotion Act and its principal activity is to provide mandatory public health programs. The Health Unit is a non-profit organization and is a registered charity exempt from income taxes under the Income Tax Act.

1. Summary of significant accounting policies:

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. The significant accounting policies applied in the preparation of these financial statements are set out below.

(a) Financial statement presentation:

The financial statements reflect the assets, liabilities, revenues and expenses of the North Bay Parry Sound District Health Unit. The following programs are funded through grants from the Province of Ontario and through transfer payments from member municipalities.

Program Name	% Funded Province of Ontario	% Funded Municipal
Public Health Cost shared Mandatory Programs	78%	22%
Healthy Babies, Healthy Children	100%	0%
School Focused-Nurses Initiative	100%	0%
MOH/AMOH Compensation Initiative	100%	0%
Unorganized Territories/Mandatory Program	100%	0%
Unorganized Territories/Northern Fruit and Vegetable Program	100%	0%
Unorganized Territories/Indigenous Community Partnerships	100%	0%
Ontario Seniors Dental Care	100%	0%
Infection Prevention and Control Hub	100%	0%

(b) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, current bank accounts and short-term deposits, if any, with terms to maturity of less than 90 days.

(c) Revenue recognition:

Provincial funding revenues are recognized in the year to which the program relates. Municipal revenues are recognized in the year they are levied to member municipalities. Other revenues are recognized when services are provided and collection is reasonably assured. Investment revenue is recognized in the period earned.

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and all eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Summary of significant accounting policies (continued):

(d) Retirement benefits:

The Health Unit's contributions due during the period to its multi-employer defined benefit plan are expensed as incurred.

(e) Tangible capital assets:

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Asset	Basis	Term
Furniture	Straight-line	5 to 10 years
Equipment	Straight-line	5 to 8 years
Computer equipment and software	Straight-line	4 to 5 years
Portables	Straight-line	20 years
Building	Straight-line	40 years
Leaseholds	Straight-line	Over term of the lease
Trailers	Straight-line	5 years

(f) Economic dependence:

Substantially all of the Health Unit's revenue is received from the Province of Ontario and municipalities in its district. The continuation of the Health Unit is dependent on this funding.

Any adjustment to funding is recorded in the year it becomes known as an adjustment to net assets.

(g) Budget information:

Budget information has been provided for comparison purposes and have been derived from the budget approved by the Board of Directors.

(h) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis. Freestanding derivative instruments that are not equity instruments that are quoted in an active market are subsequently measured at fair value.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations. As there have been no unrealized changes in fair value to note, a statement of remeasurement gains and losses has not been presented.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Summary of significant accounting policies (continued):

(h) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operation. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from accumulated remeasurement gains and recognized in the statement of operations.

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded at fair value, as described below:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

All financial instruments are Level 1. The Health Unit has selected to account for transactions at the trade date.

(i) Use of estimates:

The preparation of the 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 at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. The principal estimates used in the preparation of these financial statements are the determination of the estimated useful life of tangible capital assets. Actual results could differ from these estimates.

2. Change in accounting policies:

On January 1, 2024, the Health Unit adopted Canadian public sector accounting standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. As at December 31, 2024 the Health Unit determined that the adoption of this new standard did not have an impact on the amounts presented in the financial statements.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

3. Tangible capital assets:

		Furniture	Equipment	Computer Equipment & Software	Leaseholds	Portables	Buildings	Land	Trailers	Work In Progress	2024 Total
Cost:											
Balance, January 1, 2024	\$	937,841	1,294,762	2,706,087	617,206	-	17,469,708	987,335	10,289	-	24,023,028
Additions		5,320	263,019	46,125	-	-	-	-	-	-	314,484
Disposals		-	(301,012)	(1,815,119)	(4,172)	-	-	-	-	-	(2,120,303)
Transfers to (from)		-	-	-	-	-	-	-	-	-	-
Balance, December 31, 2024	\$	942,961	1,256,769	937,093	613,034	-	17,469,708	987,335	10,289	-	22,217,189
Accumulated amortization:											
Balance, January 1, 2024	\$	482,304	948,188	2,445,238	62,974	-	2,870,796	-	6,173	-	6,815,673
Amortization		92,247	188,749	83,346	61,303	-	437,435	-	2,059	-	865,139
Disposals		-	(301,117)	(1,805,428)	(1,669)	-	-	-	-	-	(2,108,214)
Balance, December 31, 2024	\$	574,551	835,820	723,156	122,608	-	3,308,231	-	8,232	-	5,572,598
Net book value											
At December 31, 2024	\$	368,410	420,949	213,937	490,426	-	14,161,477	987,335	2,057	-	16,644,591

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

3. Tangible capital assets:

		Furniture	Equipment	Computer Equipment & Software	Leaseholds	Portables	Buildings	Land	Trailers	Work In Progress	2023 Total
Cost:											
Balance, January 1, 2023	\$	984,037	1,150,944	2,671,071	253,130	2,916	17,469,708	987,335	10,289	12,081	23,541,511
Additions		40,104	237,776	116,618	600,952	-	-	-	-	-	995,450
Disposals		(86,500)	(93,958)	(81,602)	(248,957)	(2,916)	-	-	-	-	(513,933)
Transfers to (from)		-	-	-	12,081	-	-	-	-	(12,081)	-
Balance, December 31, 2023	\$	937,641	1,294,762	2,706,087	617,206	-	17,469,708	987,335	10,289	-	24,023,028
Accumulated amortization:											
Balance, January 1, 2023	\$	476,667	896,675	2,357,504	239,346	2,114	2,433,361	-	4,115	-	6,409,982
Amortization		91,937	145,471	169,336	61,721	-	437,435	-	2,058	-	907,958
Disposals		(86,500)	(93,958)	(81,602)	(238,093)	(2,114)	-	-	-	-	(502,267)
Balance, December 31, 2023	\$	482,304	948,188	2,445,238	62,974	-	2,870,796	-	6,173	-	6,815,673
Net book value											
At December 31, 2023	\$	455,337	346,574	260,849	554,232	-	14,598,912	987,335	4,116	-	17,207,355

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

4. Accounts receivable:

	2024	2023
Government of Canada	\$ 198,683	\$ 283,882
Province of Ontario	635,641	1,342,452
Member municipalities	51,424	10,203
Other	17,518	15,393
	\$ 903,266	\$ 1,651,930

5. Accumulated surplus:

	2024	2023
Invested in tangible capital assets	\$ 16,644,591	\$ 17,207,355
Municipal reserve (i)	2,433,222	2,174,943
Amounts to be recovered (note 9)	(381,726)	(351,525)
Operating fund	136,354	154,988
Accumulated surplus, end of year	\$ 18,832,441	\$ 19,185,761

(i) Change in Municipal reserve:

Balance, beginning of year	\$ 2,174,943	\$ 1,998,408
Additions:		
Surplus	228,172	77,211
Interest	104,215	99,324
Less transfer for municipal levy	(74,108)	-
Balance, end of year	\$ 2,433,222	\$ 2,174,943

6. Accounts payable and accrued liabilities:

	2024	2023
Trade payables and other accruals	\$ 578,889	\$ 1,519,900
Accrued salaries and benefits	698,447	607,722
Due to member municipalities	1,250	17,820
	\$ 1,278,586	\$ 2,145,442

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

7. Deferred revenue:

	2024	2023
Deferred revenue, beginning of year	\$ 450,384	\$ 665,054
Add: amount received during the year	800,235	951,125
Less: amount recognized as revenue during the year	(915,332)	(692,555)
Less: payable to Province of Ontario	(121,965)	(473,240)
Deferred revenue, end of year	\$ 213,322	\$ 450,384

Included in cash and cash equivalents is restricted amounts of \$213,322 (2023 - \$450,384) with respect to the above.

The ending balance is comprised of:

	2024	2023
Planet Youth Nipissing	\$ 45,000	\$ -
Genetics Program	49,906	-
Adult Dental Preventative	12,500	12,500
Falls Prevention	8,253	6,958
Other Grants	97,663	276,398
Infection Prevention and Control Hub	-	148,663
Needle Exchange Program	-	5,865
	\$ 213,322	\$ 450,384

8. Credit facility:

The Health Unit has authorized line of credit under a credit facility agreement with a Canadian chartered bank. The maximum draw permitted under this agreement is \$2,000,000 at prime less 0.25%. The amount drawn on this facility at year end was \$Nil (2023 - \$Nil).

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

9. Other employment liabilities:

The Health Unit provides certain employee benefits which will require funding in future periods.

	2024	2023
Vacation and compensation time	\$ 381,726	\$ 351,525

10. Province of Ontario funding:

The revenue from the Province of Ontario consists of the following grants:

	Budget 2024	Total 2024	Total 2023
Core:			
Public Health Mandatory programs	\$ 13,565,310	\$ 13,565,400	\$ 11,609,775
Unorganized Territories	1,071,474	1,125,647	1,077,725
Healthy Babies, Healthy Children	1,150,301	1,150,302	1,094,400
Ontario Seniors Dental Care	2,378,485	2,027,003	1,936,822
Unorganized Territories/Northern			
Fruit and Vegetable program	136,826	134,306	133,100
Unorganized Territories/Indigenous Communities	125,000	73,347	122,475
MOH/AMOH Compensation Initiative	32,872	58,444	56,334
Subtotal	18,460,268	18,134,449	16,030,631
Mitigation funding	-	-	1,792,400
One time funding:			
Public Health - COVID-19: General program	-	-	60,100
Public Health - COVID-19: Vaccine program	-	170,038	696,600
Ontario Seniors Dental Care	-	22,813	-
School-Focused Nurses Initiative	-	-	350,000
Needle Exchange program	8,523	5,005	19,748
Strengthening Public Health	-	110,000	-
Public Health Inspector Practicum	-	14,869	13,500
RSV	-	70,000	-
Other	-	-	510,550
Infection Prevention and Control Hub	357,252	489,851	574,506
Subtotal	365,775	882,576	2,225,004
	\$ 18,826,043	\$ 19,017,025	\$ 20,048,035

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

11. Cost recoveries:

The Health Unit is responsible for the delivery of various mandated public health and other health programs which are funded 100% by the Province of Ontario. Some expenditures related to the delivery of these programs are initially incurred by the Health Unit and are subsequently recovered from these provincial programs. These amounts recovered are recorded as cost recoveries in the Health Unit's statement of operations and accumulated surplus.

12. Province of Ontario Settlements:

The Province of Ontario settlements for the year consists of the following:

	2024	2023
Infection Prevention and Control Hub	\$ (114,477)	\$ (473,240)
Public Health	(474,205)	(134,807)
One-time programs	(73,262)	—
MOH/AMOH Compensation Initiative	(11,899)	(5,695)
Ontario Seniors Dental Care	—	(22,084)
	<u>\$ (673,843)</u>	<u>\$ (635,826)</u>

13. Contingencies:

On July 1, 1987, a group of health care organizations, ("subscribers"), formed Healthcare Insurance Reciprocal of Canada ("HIROC"). HIROC is registered as a Reciprocal pursuant to provincial Insurance Acts which permit persons to exchange with other persons reciprocal contracts of indemnity insurance. HIROC facilitates the provision of liability insurance coverage to health care organizations in the provinces and territories where it is licensed. Subscribers pay annual premiums, which are actuarially determined, and are subject to assessment for losses in excess of such premiums, if any, experienced by the group of subscribers for the years in which they were a subscriber. No such assessments have been made to current date.

Since its inception in 1987, HIROC has accumulated an unappropriated surplus, which is the total of premiums paid by all subscribers plus investment income less the obligation for claims reserves and expenses and operating expenses. Each subscriber that has an excess of premium plus investment income over the obligation for their allocation of claims reserves and expenses and operating expenses may be entitled to receive distributions of their share of the unappropriated surplus at the time such distributions are declared by the Board of Directors of HIROC.

The Health Unit became a member of HIROC in January 2013 and is subject to any assessment on a proportionate basis.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

14. Commitments:

The Health Unit has the following commitments:

- a. The Health Unit rents office premises in Sturgeon Falls and Mattawa on a month-to-month agreement, total was \$6,706 and \$1,800 for the year respectively. The Health Units lease office premises in Parry Sound under lease expiring on July 1, 2038 at \$304,223 per year.
- b. The Health Unit rents equipment under various long-term leases, the longest of which expires in 2031. The annual lease payments amount to \$24,244 (2023 - \$16,173).

The minimum annual lease payments for the next five years are as follows:

2025	\$ 328,467
2026	328,467
2027	327,599
2028	320,803
2029	308,383

15. Pension agreement:

The Health Unit is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Health Unit has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles. The Health Unit records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employment contributions to the Plan for past employee service.

OMERS provides pension services to almost half a million active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total actuarial liabilities of \$142,489 million (2023 - \$136,185 million) in respect of benefits accrued for service with actuarial assets at that date of \$139,576 (2023 - \$131,983) million indicating a going concern actuarial deficit of \$2,913 million (2023 - \$4,202 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Health Unit does not recognize any share of the OMERS pension surplus or deficit. The amount contributed to OMERS for 2024 was \$1,381,083 (2023 - \$1,374,208) for current service.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Notes to Financial Statements (continued)

Year ended December 31, 2024

16. Segmented reporting:

The Canadian Chartered Public Accountants Public Sector Accounting Handbook Section PS 2700, Segment Disclosures, establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide the disclosures established by this section when their operations are diverse enough to warrant such disclosures. The Health Unit has only one identifiable segment, considered to be public health, as presented in these financial statements.

17. Expenditures by object:

	2024	2023
Salaries	\$ 14,368,735	\$ 14,776,300
Employee benefits	4,195,173	4,038,176
Professional and purchase services	1,720,781	1,802,492
Materials and supplies	1,074,302	1,115,577
Amortization of tangible capital assets	865,139	907,958
Occupancy	584,045	573,727
Information technology	304,657	291,165
Communication costs	133,975	173,295
Travel	238,315	285,407
Professional development	262,678	218,508
Equipment	89,958	138,723
	<u>\$ 23,837,758</u>	<u>\$ 24,321,328</u>

18. Comparative information:

Certain of the comparative information have been restated to meet current year's presentation.

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 1 - Public Health Mandatory Programs

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024	Total 2024	Total 2023
Revenue:			
Province of Ontario			
Core	\$ 14,636,784	\$ 14,691,047	\$ 12,687,500
Mitigation funding	-	-	1,792,400
One-time funding	-	-	756,700
Member municipalities	3,721,262	3,721,261	3,614,638
Program revenue	198,000	191,394	277,910
Cost recoveries - other programs	157,291	271,833	157,291
Interest and miscellaneous	86,049	250,557	399,967
Transfer from deferred revenue	-	-	5,750
	18,799,386	19,126,092	19,692,156
Expenses:			
Salaries	12,232,934	11,836,835	12,353,842
Employee benefits	3,510,338	3,545,309	3,399,888
Professional and purchased services	631,805	712,663	709,835
Program material and supplies	596,708	582,568	843,895
Occupancy	633,196	584,045	573,727
Information technology	306,050	301,315	291,165
Communication costs	174,984	130,180	169,966
Travel	212,570	190,139	261,078
Professional development	345,068	249,475	198,745
Office supplies	94,185	75,516	86,122
Equipment	135,656	16,871	34,638
Amortization of tangible capital assets	-	780,451	830,924
	18,873,494	19,005,367	19,753,825
Excess (deficiency) of revenue over expenses before items below	(74,108)	120,725	(61,669)
Capital expenditures	-	(312,942)	(443,546)
Province of Ontario settlement for the year	-	(474,205)	(134,807)
Loss on disposal of tangible capital assets	-	12,089	11,666
Transfer from municipal reserve	74,108	-	-
Member Municipality surplus to be transferred to municipal reserves	-	(132,758)	(61,710)
Annual deficit	\$ -	\$ (787,091)	\$ (690,066)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 2 - Healthy Babies, Healthy Children Program

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Province of Ontario			
Core	\$ 1,150,301	\$ 1,150,302	\$ 1,094,400
	1,150,301	1,150,302	1,094,400
Expenses:			
Salaries	856,604	852,362	821,090
Employee benefits	255,813	262,862	247,599
Travel	21,322	23,230	16,592
Communication costs	4,125	3,531	3,329
Professional and purchased services	5,406	5,269	2,685
Office supplies	-	48	361
Program material and supplies	-	-	1,675
Professional development	4,031	-	1,069
Amortization of tangible capital assets	-	6,762	6,762
Allocated costs	3,000	3,000	-
	1,150,301	1,157,064	1,101,162
Annual deficit	\$ -	\$ (6,762)	\$ (6,762)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 3 - Ontario Seniors Dental Care

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget 2024	Total 2024	Total 2023
Revenue:			
Province of Ontario			
Core	\$ 2,378,485	\$ 2,027,003	\$ 1,936,822
One-time funding	-	22,813	-
Program revenue	-	15,174	19,935
	2,378,485	2,064,990	1,956,757
Expenses:			
Salaries	886,870	576,091	538,503
Employee benefits	231,423	185,131	153,718
Professional and purchased services	988,922	881,898	976,132
Program material and supplies	82,684	168,668	42,414
Equipment	9,900	70,338	6,086
Office supplies	900	492	655
Professional development	4,500	5,208	3,880
Travel	2,620	5,508	3,206
Information technology	3,875	3,342	-
Amortization of tangible capital assets	-	77,926	21,911
Allocated costs	166,791	166,791	141,791
	2,378,485	2,141,393	1,888,296
Excess (deficiency) of revenue over expenses before item below	-	(76,403)	68,461
Capital expenditures	-	(1,523)	(68,290)
Province of Ontario settlement for the year	-	-	(22,084)
Annual deficit	\$ -	\$ (77,926)	\$ (21,913)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 4 - School-Focused Nurses Initiative

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Province of Ontario			
One-time funding	\$ -	\$ -	\$ 350,000
Expenses:			
Salaries	-	-	268,027
Employee benefits	-	-	81,973
	-	-	350,000
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 5 - Unorganized Territories/Northern Fruit and Vegetable

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Province of Ontario			
Core	\$ 136,826	\$ 134,306	\$ 133,100
Expenses:			
Salaries	63,358	61,772	57,892
Employee benefits	19,045	18,169	17,951
Program material and supplies	45,923	46,587	45,049
Office supplies	1,000	143	313
Professional and purchased services	-	135	4,395
Allocated costs	7,500	7,500	7,500
	136,826	134,306	133,100
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 6 - Unorganized Territories/Indigenous Communities

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Province of Ontario			
Core	\$ 125,000	\$ 73,347	\$ 122,475
Expenses:			
Salaries	80,630	29,973	55,326
Employee benefits	23,695	9,959	18,998
Program material and supplies	9,175	25,415	39,339
Professional development	3,500	-	509
Travel	-	-	303
Allocated costs	8,000	8,000	8,000
	125,000	73,347	122,475
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 7 - MOH/AMOH Compensation Initiative

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	<u>Budget</u>	<u>Total</u>	<u>Total</u>
	<u>2024</u>	<u>2024</u>	<u>2023</u>
Revenue:			
Province of Ontario			
Core	\$ 32,872	\$ 58,444	\$ 56,334
Expenses:			
Salaries	27,290	38,839	42,514
Employee benefits	5,582	7,706	8,124
	32,872	46,545	50,638
Excess of revenue over expenses before item below	-	11,899	5,696
Province of Ontario settlement for the year	-	(11,899)	(5,696)
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 8 - One-Time Programs **Statement of Operations**

Year ended December 31, 2024, with comparative information for 2023

	Needle Exchange Program		Strengthening Public Health		Public Health Inspector		COVID Vaccine Program		RSV		Total		Total
	2024		2024		Practitioner		2024		2024		2024		2023
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Actual
Revenue:													
Province of Ontario													
One-time funding	\$ 8,523	\$ 5,005	\$ -	\$ 110,000	\$ -	\$ 14,889	\$ -	\$ 170,038	\$ -	\$ 70,000	\$ 8,523	\$ 369,912	\$ 543,798
Transfer from deferred revenue	-	5,868	-	-	-	-	-	-	-	-	-	5,868	86,920
Transfer to deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	(5,868)
	8,523	10,873	0	110,000	-	14,889	-	170,038	-	70,000	8,523	375,778	624,852
Expenses:													
Salaries	-	-	-	1,754	-	11,158	-	110,042	-	39,305	-	162,257	10,047
Employee benefits	-	-	-	371	-	1,177	-	20,285	-	9,827	-	31,470	1,041
Communication costs	-	-	-	-	-	-	-	264	-	-	-	264	-
Professional and purchased services	2,300	472	-	63,688	-	-	-	1,813	-	-	2,300	65,793	2,754
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	97,567
Program material and supplies	6,223	2,911	-	165	-	-	-	25,036	-	-	6,223	28,112	27,417
Professional development	-	-	-	-	-	-	-	-	-	-	-	-	870
Travel	-	-	-	373	-	2,536	-	11,555	-	196	-	14,880	1,542
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	48,361
	8,523	3,383	-	66,331	-	14,889	-	168,595	-	49,128	8,523	302,516	189,599
Excess of revenue over expenses before item below	-	7,489	-	43,669	-	-	-	1,233	-	20,872	-	73,262	435,253
Province of Ontario settlement	-	(7,488)	-	(43,669)	-	-	-	(1,233)	-	(20,872)	-	(73,262)	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	(483,614)
Annual deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (48,361)

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 9 - Adult Dental

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Member municipalities	\$ 95,414	\$ 95,414	\$ 90,780
Program revenue	44,500	65,271	70,952
Transfer from deferred revenue	-	-	3,760
	139,914	160,685	165,492
Expenses:			
Salaries	104,806	38,144	101,555
Employee benefits	24,842	2,661	21,697
Program material and supplies	5,327	1,515	4,182
Professional development	1,950	514	2,293
Professional and purchased services	2,889	22,244	19,789
Office supplies	100	-	-
Travel	-	193	475
	139,914	65,271	149,991
Excess of revenue over expenses before item below	-	95,414	15,501
Member Municipality surplus to be transferred to municipal reserves	-	(95,414)	(15,501)
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 10 - Infection Prevention and Control Hub

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Province of Ontario			
One-time funding	\$ 357,252	\$ 489,851	\$ 574,506
Transfer from deferred revenue	-	148,663	447,871
Transfer to deferred revenue	-	-	(148,663)
	357,252	638,514	873,714
Expenses:			
Salaries	243,689	328,454	306,349
Employee benefits	70,363	94,142	75,533
Professional development	2,500	6,960	10,863
Travel	3,780	1,369	1,633
Program material and supplies	2,480	3,821	5,463
Professional and purchased services	748	-	-
Equipment	2,750	2,749	432
Office supplies	-	-	201
Allocated costs	30,942	86,542	-
	357,252	524,037	400,474
Excess of revenue over expenses before item below	-	114,477	473,240
Province of Ontario settlement	-	(114,477)	(473,240)
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 11 - Falls Prevention

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Other grant revenues	\$ 100,000	\$ 100,000	\$ 87,570
Transfer from deferred revenue	-	6,958	2,970
Transfer to deferred revenue	-	(8,253)	(6,958)
	100,000	98,705	83,582
Expenses:			
Salaries	70,421	68,186	63,864
Employee benefits	21,475	14,106	11,654
Program material and supplies	5,604	13,435	6,625
Office supplies	500	740	582
Professional development	1,000	521	279
Travel	1,000	1,717	578
	100,000	98,705	83,582
Annual surplus	\$ -	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 12 - Miscellaneous Grants

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget		Total	
	2024		2024	
			2023	
Revenue:				
Other grant revenues	\$	-	\$ 75,000	\$ 269,300
Transfer from deferred revenue		-	276,398	105,284
Transfer to deferred revenue		-	(97,663)	(276,398)
		-	253,735	98,186
Expenses:				
Salaries		-	85,691	-
Employee benefits		-	19,998	-
Professional and purchased services		-	21,366	86,902
Program material and supplies		-	125,212	11,284
Travel		-	1,468	-
		-	253,735	98,186
Annual surplus	\$	-	\$ -	\$ -

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Schedule 13 - Planet Youth Nipissing

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	Budget	Total	Total
	2024	2024	2023
Revenue:			
Other grant revenues	\$ -	\$ 80,472	\$ -
Transfer to deferred revenue	-	(45,000)	-
	-	35,472	-
Expenses:			
Salaries	-	18,298	-
Employee benefits	-	3,660	-
Professional and purchased services	-	11,453	-
Program material and supplies	-	2,030	-
Travel	-	31	-
	-	35,472	-
Annual surplus	\$ -	\$ -	\$ -

FIR2024: Municipality of Chisholm

Asmt Code: 4844

MAH Code: 85101

Schedule 77

HEALTH UNIT

for the year ended December 31, 2024

		North Bay Parry Sound District Health Unit		% of Municipality's Share of Health Unit	
		1	2	300.0000%	1.1100%
		\$	\$	%	
Consolidated Statement of Financial Position					
Financial Assets					
0010	Cash and cash equivalents	4,504,758		1.1100%	
0011	Accounts receivable	903,265		1.1100%	
0012	Investment assets				
0013	Other				
0014	Other				
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1210

Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario				
1450	Land Ambulance				
1497	Other				
1498	Other				
1499	Other				
1500	Other				
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Total Provincial Funding

Federal

1611	Government of Canada			
1658	Other			
1659				Total Federal Funding

100	Other			
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Ontario
Provincial
Police

Police
provinciale
de l'Ontario



Municipal Policing Bureau
Bureau des services policiers des municipalités

777 Memorial Ave.
Orillia ON L3V 7V3

777, avenue Memorial
Orillia ON L3V 7V3

Tel: 705 329-6140
Fax: 705 330-4191

Tél. : 705 329-6140
Télééc.: 705 330-4191

File Reference:

612-10

September 6, 2023

To All OPP-policed Municipalities

Re: Distribution of Police Record Check Revenue to Municipalities

In June 2022, the Ontario Provincial Police (OPP) centralized the police record check process by transferring the responsibility for the process from detachment staff to an Online Police Record Check Unit (OPRCU). The centralization of the police record check process eliminates the need for detachment staff to perform duties associated with the police record checks, with the exception of fingerprinting. This OPRCU has been staffed by reinvesting numerous administrative detachment positions from across the province. The change in staffing at OPP detachment locations will be captured in the overall municipal policing cost-recovery in accordance with the terms set out in *Police Services Act*, Ontario Regulation 267/14.

Historically, the revenue generated from detachment staff completing record checks for municipal residents has been credited back to the applicable municipalities. With the reassignment of the police record check workload to the OPRCU, there will be a gradual reduction of the revenue provided to municipalities, except for the revenue for fingerprinting. Fingerprinting remains a detachment responsibility and, therefore, the revenue for conducting fingerprint services at the detachments will continue to be allocated to municipalities. The gradual reduction of police record check revenue (not related to fingerprinting) will be accompanied by the introduction of some cost savings for municipalities resulting from the impact of reinvesting some detachment positions into the OPRCU. This will provide municipalities with an extended period of time to make appropriate adjustments to any impacted financial plans.

OPP-policed municipalities will continue to receive police record check revenue in 2023 and 2024. Commencing in 2025, the revenue will be reduced by 25% per year. In 2028, OPP-policed municipalities will cease to receive police record check revenue associated with police record checks processed by the OPRCU. Municipalities will continue to receive revenue for fingerprinting services provided at the detachment.

Page 1 of 2




Date: Aug. 12/23
Item: 8c

The OPP will continue to deliver adequate and effective policing services while focusing on meeting the municipalities' unique policing needs.

Should you have any questions, please email the OPP Municipal Policing Bureau Financial Services Unit at OPP.Financial.Services.Unit@opp.ca.

Respectfully,



Phil Whitton Superintendent
Commander,
Municipal Policing Bureau

cc OPP Deputy Commissioner Chris Harkins
 OPP Provincial Commander Mary Silverthorn
 A/Inspector Kirsten Buligan, Community Safety Services
 OPP Detachment Commanders

Chisholm Tp - January to March 2025 Detachment Revenues

From OPP GHQ Municipal Policing (OPP) <opp.municipalpolicing@opp.ca>

Date Wed 7/16/2025 8:22 AM

To Lesley Marshall <l.marshall@chisholm.ca>; Jessica Laberge <info@chisholm.ca>

 1 attachment (170 KB)

2023Sep06 Police Record Check Revenue Letter sent to Municipalities.pdf;

Good morning,

Revenues collected for work performed by detachment staff is credited to municipalities quarterly throughout the year.

We are pleased to advise January to March 2025 revenue credits have been sent to Ontario Shared Services (OSS) for processing and have been issued. Your municipality will be receiving a credit memo in the amount of \$92.25.

The breakdown of the January to March revenue credit is as follows:

Security Checks = \$123

Reports = \$0

Fingerprints = \$0

Other = \$0

OPRCU 25% Reduction = -\$30.75

Total = \$92.25

Please note an adjustment has been made to remove 25% of the Security Checks revenues collected by the Online Police Record Check Unit as per the attached letter sent to all OPP-policed municipalities in September 2023.

We have been advised by OSS a call to 1-877-535-0554 is required to apply the credit to an outstanding invoice.

Respectfully,

MPU Financial Services Unit



Municipality of Huron Shores

7 Bridge Street, PO Box 460

Iron Bridge, ON P0R 1H0

Tel: (705) 843-2033 Fax: (705) 843-2035

July 15, 2025

Attention: Office of the Fire Marshal
Ministry of the Solicitor General
25 Morton Shulman Avenue
Toronto, Ontario
M3M 0B1

Subject: Opposition to Mandatory Firefighter Certification Requirements

The Council of the Corporation of the Municipality of Huron Shores passed Resolution #25-18-17 at the Regular Meeting held Wednesday, July 9th, 2025, as follows:

"WHEREAS the Province of Ontario has enacted O. Reg. 343/22, mandating firefighter certification requirements, which present significant challenges for small, rural, and northern municipalities—particularly those relying on volunteer fire departments with limited access to training and funding;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Huron Shores supports the Township of Black River-Matheson's resolution regarding O. Reg. 343/22;

AND THAT this resolution be forwarded to the Office of the Fire Marshal, the Solicitor General, the Premier of Ontario, MPP Bill Rosenberg, AMO, FONOM, and all Ontario municipalities."

~
huronshores.ca



Date: Aug 12/25
Item: 8c

Should you require anything further in order to address the above-noted resolution, please contact the undersigned

Yours truly,



Natashia Roberts

CAO/Clerk

NR/KN

Cc: Office of the Fire Marshal, the Solicitor General, the Premier of Ontario, MPP Bill Rosenberg, AMO, FONOM, and all Ontario municipalities

FONOM

Federation of Northern Ontario Municipalities

June 30, 2025

The Right Honourable Paul Carney
Prime Minister of Canada
80 Wellington Street
Ottawa, ON K1A 0A2
SENT BY EMAIL: PM@pm.gc.ca

The Honourable Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto, ON M7A 1A1
SENT BY EMAIL: Premier@ontario.ca

Dear Prime Minister Carney and Premier Ford,

On behalf of the **Federation of Northern Ontario Municipalities (FONOM)** and the 110 municipalities we represent across Northeastern Ontario, I write to express our deep concern with the recent announcement by the U.S. Department of Commerce, issued on April 4, 2025, which proposes a preliminary combined countervailing and anti-dumping duty rate of **34.45% on Canadian softwood lumber**—more than double the current rate.

This significant escalation in tariffs, expected to take effect in July, poses a direct and immediate threat to the economic well-being of communities across Northeastern Ontario. Our region's forest sector is a foundational pillar of the local economy—supporting thousands of direct and indirect jobs and underpinning many municipal tax bases. Communities such as Timmins, Hearst, Kapuskasing, Cochrane, Temiskaming Shores, and many others have built their resilience and growth around this industry.

Since the expiration of the last Softwood Lumber Agreement in 2016, Canadian producers have faced unfair and punitive duties. These trade actions have now cost the industry **over \$10 billion CAD**, undermining confidence, investment, and the future viability of a sector critical to both our regional and national economies. The increased rate threatens to exacerbate these impacts and further destabilize the forest industry at a time when we can least afford it.

Compounding this issue is the looming potential for additional tariffs on forest products stemming from the U.S. Section 232 national security review, which could deepen the uncertainty and further harm communities throughout Northern Ontario.

We urge both the federal and provincial governments to respond decisively by:

- Making the resolution of the softwood lumber dispute a **top priority** in ongoing bilateral trade discussions with the United States.



FONOM

Federation of Northern Ontario Municipalities

- Working directly with forest-sector stakeholders and municipalities to **develop and implement support measures** that protect workers, communities, and local economies.
- **Publicly acknowledge the urgency of this issue for rural and northern Ontario, and commit** to concrete, coordinated actions.

The forest sector in Northern Ontario is vital to our economic survival and to national priorities such as addressing housing needs, advancing clean energy, and promoting sustainable development. However, our region cannot continue to bear the brunt of unfair trade measures without meaningful government action.

FONOM is committed to working alongside all levels of government and our industry partners to protect jobs, investment, and long-term prosperity in our communities.

Sincerely,



Danny Whalen
President

cc'd Patty.Hajdu@parl.gc.ca
Marcus.Powlowski@parl.gc.ca
Eric.Melillo@parl.gc.ca
Dominic.LebLANc@parl.gc.ca
Kevin.Holland@pc.ola.org
Greg.Rckford@pc.ola.org
charla@tbchamber.ca
idunn@ofia.com
dwhalen@temiskamingshores.ca
fonom.info@gmail.com
amopresident@amo.on.ca
clowry@mississippimills.ca
admin@noma.on.ca

July 10, 2025

VIA EMAIL

Re: Advocacy for Increased Income Support Thresholds for Canadian Veterans

At their Regular Meeting of Council on July 9, 2025, the Council of the Town of Aylmer passed the below resolution:

WHEREAS the Town of Aylmer recognizes the selfless service and enduring sacrifices made by Canadian Armed Forces veterans in the defence of our country and values;

WHEREAS the 2021 Census, conducted by Statistics Canada, identified more than 460,000 veterans residing across Canada, a significant population segment deserving of comprehensive, accessible, and modernized federal support;

WHEREAS Veterans Affairs Canada (VAC) currently administers income support programs to assist veterans in need, including the Income Replacement Benefit (IRB) program;

WHEREAS the eligibility threshold for the Income Replacement Benefit (IRB) program which was created in 2019 – set at \$20,000 annually for a single-person household – fails to reflect today's economic reality, particularly in light of inflation, soaring housing costs, and the general increase in cost of living;

WHEREAS such low eligibility thresholds may disincentivize employment and community participation by penalizing veterans for earning beyond an outdated benchmark, thereby discouraging reintegration and contribution to civic life;

WHEREAS it is the duty of all levels of government to stand in unified support of our veterans and to advocate for policy changes that enable them to live with dignity and financial stability;

THEREFORE, BE IT RESOLVED That the Council of the Town of Aylmer formally calls on the Government of Canada and all federal parties to increase the eligibility threshold for the Income Replacement Benefit (IRB) program from \$20,000 to no less than \$40,000 annually for a single-person household; and

THAT Council urges Veterans Affairs Canada to review all income support programs with the intent to modernize eligibility criteria in line with the current cost of living across Canada;

THAT this motion be formally endorsed and sent to:

- The Right Honourable Mark Carney, Prime Minister of Canada;
- The Honourable Jill McKnight, Minister of Veterans Affairs;
- The Honourable Andrew Scheer, Acting Leader of the Official Opposition;



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- Andrew Lawton, Member of Parliament for Elgin-St. Thomas-London South;
- All 444 municipalities across the Province of Ontario;
- The Federation of Canadian Municipalities (FCM) and the Association of Municipalities of Ontario (AMO) for broader distribution and endorsement; and,

Regards,

Owen Jaggard
Director of Legislative Services/Clerk
519-773-3164 ext. 4913
ojaggard@town.aylmer.on.ca

CC: The Right Honourable Mark Carney, Prime Minister of Canada
Honourable Jill McKnight, Minister of Veterans Affairs
Honourable Andrew Scheer, Acting leader of the Official Opposition
Andrew Lawton, MP Elgin-St. Thomas-London South
All Ontario Municipalities
The Federation of Canadian Municipalities (FCM)
Association of Municipalities of Ontario (AMO)



July 30, 2025

Association of Municipalities of Ontario
155 University Ave | Suite 800
Toronto, ON M5H 3B7

Sent via email: resolutions@amo.on.ca

**Re: Elect Respect Pledge
Our File 10.12.1**

To Whom it May Concern,

At its meeting of July 14, 2025, St. Catharines City Council approved the following motion:

WHEREAS democracy is healthy when everyone is able to participate fully and safely and contribute to the well-being of their community; and

WHEREAS we are witnessing the dissolution of democratic discourse and respectful debate across all levels of government and in neighbouring jurisdictions; and

WHEREAS Ontario's municipally elected officials are dealing with increasingly hostile, unsafe work environments facing threats and harassment; and

WHEREAS social media platforms have exacerbated disrespectful dialogue, negative commentary, and toxic engagement which disincentivizes individuals, especially women and candidates from diverse backgrounds from running for office; and

WHEREAS better decisions are made when democracy is respectful and constructive and the voices of diverse genders, identities, ethnicities, races, sexual orientation, ages and abilities are heard and represented around municipal council tables; and

WHEREAS the Association of Municipalities of Ontario's Healthy Democracy Project has identified concerning trends with fewer people voting in local elections and running for municipal office; and

WHEREAS in 2024, female elected representatives from across Halton formed a group called H.E.R. (Halton Elected Representatives) which pledged to speak out against harassment and negativity in politics and called on elected officials to uphold the highest standards of conduct; and



WHEREAS H.E.R. Halton has launched a campaign called Elect Respect to promote the importance of healthy democracy and safe, inclusive, respectful work environments for all elected officials that encourages individuals to participate in the political process; and

WHEREAS on June 5, 2025, the Canadian Association of Feminist Parliamentarians launched a non-partisan "Parliamentary Civility Pledge" to encourage all parliamentarians to commit to end workplace harassment and increase civility on Parliament Hill, modelled after the pledge developed in Halton by representatives of H.E.R.;

NOW THEREFORE BE IT RESOLVED:

THAT City of St. Catharines Council supports the Elect Respect pledge and commits to:

- Treat others with respect in all spaces—public, private, and online,
- Reject and call out harassment, abuse, and personal attacks,
- Focus debate on ideas and policies, not personal attacks,
- Help build a supportive culture where people of all backgrounds feel safe to run for and hold office,
- Call on relevant authorities to ensure the protection of elected officials who face abuse or threats, and
- Model integrity and respect by holding one another to the highest standards of conduct; and

BE IT FURTHER RESOLVED That City of St. Catharines Council calls on elected officials, organizations and community members to support the Elect Respect campaign and sign the online pledge at www.electrespect.ca; and

BE IT FURTHER RESOLVED that a copy of this resolution be sent to the Association of Municipalities of Ontario, Ontario's Big City Mayors, the Federation of Canadian Municipalities, Mayors and Regional Chairs of Ontario, relevant MPs and MPPs, Regional Police, the Ontario Provincial Police and the Royal Canadian Mounted Police.

If you have any questions, please contact the Office of the City Clerk at extension 1524.



Donna Delvecchio, Acting City Clerk
Legal and Clerks Services, Office of the City Clerk
:av

cc: Ontario Big City Mayors
The Federation of Canadian Municipalities

PUBLIC SERVICE ANNOUNCEMENT

For immediate release: Aug. 7, 2025

Health Unit Issues Community Drug Alert Following Sharp Increase in Overdose Rates

NORTH BAY, ON – Between July 23 and August 2, 2025, nine overdoses have been reported across the Nipissing and Parry Sound Districts that involved substances expected to be opioids. Of the nine overdoses, one resulted in death. One is known to have had a single dose of naloxone given at the scene.

The North Bay Parry Sound District Health Unit (Health Unit) has issued a community drug alert in response to these events, and is advising people who use substances to take extra precautions following the confirmation of more toxic substances confirmed to be circulating in the unregulated drug supply across the Simcoe and Muskoka districts, known to cause extreme sedation and pose a risk of stopping breathing.

The Health Unit advises:

- Check your drug with a testing strip, if available. A recent news release from the North Bay Police Service warns of the potential for carfentanil and fluorofentanyl in the unregulated drug supply, which are far more potent than fentanyl.
- Use in a safe space with people you trust, and who will respond with naloxone if needed.
- If using alone, call or text the National Overdose Response Line at 1-888-688-6677 or have a friend check-in on you.
- If your high feels unusual or if you are with someone who is experiencing an overdose, call 911.
- Have naloxone on-hand and ensure your kit is well stocked.

People who use substances can access drug testing kits for fentanyl, xylazine, and benzodiazepines, as well as naloxone kits at the Health Unit or participating Needle Syringe Programs, which can be located using the Find Supplies map. Community members can access naloxone kits at participating pharmacies.

For more information, visit myhealthunit.ca/naloxone.

- 30 -

Media Inquiries:

Kylie Wurdell, Public Relations Specialist
P: 705-474-1400, ext. 5221 or 1-800-563-2808
E: communications@healthunit.ca



Date: Aug. 12/25
Item: 8C

*Your lifetime partner in healthy living.
Votre partenaire à vie pour vivre en santé.*

myhealthunit.ca

📍 345 Oak Street West,
North Bay, ON P1B 2T2

📞 1-800-563-2808
705-474-1400

📠 705-474-8252

📍 90 Bowes Street, Suite 201,
Parry Sound, ON P2A 2L7

📞 1-800-563-2808
705-746-5801

📠 705-746-2711

July 21, 2025

The Honourable Doug Ford
Premier of Ontario
Legislative Building
Queen's Park
Toronto, ON M7A 1A1

Dear Premier Ford:

It has now been four months since the Municipality of Tweed submitted two detailed proposals for your consideration, both aimed at addressing pressing challenges facing small rural and northern communities. Despite our sincere efforts and outreach, we have yet to receive an acknowledgment or response from your office, your ministers, our local MPP, or the leaders of the opposition parties. This silence is deeply disheartening.

Please know that the Municipality of Tweed is grateful for your commitment to investing billions to protect Ontarians as promised in this year's provincial election. We look forward to the opportunity to capitalize on those investments.

The first proposal, sent directly to your office on March 25, 2025, addressed the *Repatriation of OPP Costs for Small Rural and Northern Communities During this Period of Uncertainty*. Our proposal suggested a temporary repatriation of OPP policing costs as a meaningful way to demonstrate that this government understands and supports the needs of small municipalities.

The proposal included two important conditions: first, that OPP costs be repatriated to the province during this time of economic instability and global uncertainty triggered by U.S. policies; second, that the municipalities benefiting from this relief reinvest those savings directly into community infrastructure projects. In Tweed's case, the annual savings of \$1.2 million would allow us to undertake long-overdue infrastructure upgrades that we simply cannot afford under the current burden of provincial policing costs.

The second proposal, submitted March 27, 2025, focused on *Supporting Small Rural and Northern Ontario Housing Developers* and aligns with your government's own priority to reduce barriers to housing development. This proposal was presented to Minister Surma, AMO President Robin Jones, and MPP Ric Bresee at the 2025 ROMA Conference. During our January 19, 2025 ROMA delegation, Minister Surma expressed interest and committed to raising it with then-Minister of Municipal Affairs and Housing, Paul Calandra. We revisited the proposal with MPP Bresee during a March 13th meeting and have since



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shared it with ROMA President Christa Lowry, Federal Minister of Housing and Infrastructure Minister Robertson, and Prime Minister Carney.

We have copied the leaders of Ontario's three main political parties on this letter, as we did when the proposals were originally submitted. We respectfully ask all parties—regardless of political affiliation to consider their merit and potential, and to speak to them in the Legislature. We are eager to work with any partner committed to helping rural and northern Ontario succeed.

Both proposals offered practical, shovel-ready ideas grounded in lived rural experience. And while we remain grateful for ongoing provincial support through the Ontario Municipal Partnership Fund (OMPF: \$2,058,700) and the Ontario Critical Infrastructure Fund (OCIF: \$340,000), it must be acknowledged that these funds are no longer sufficient to meet the growing financial and infrastructure burdens faced by communities like ours. To manage persistent shortfalls, Tweed Council has had to implement tax increases of 7.3% in 2023, 17.8% in 2024, and 15% in 2025. The burden this places on our residents is both significant and unsustainable.

Given that four months have passed without acknowledgment, I am resubmitting both proposals for renewed consideration. It is deeply concerning that when a small rural municipality—operating with limited resources and under significant financial strain—takes the initiative to present tangible and constructive solutions, those efforts are met with silence. We expect such outreach to be met with dialogue. The absence of even basic acknowledgment sends a troubling message: that rural and northern municipalities are to be seen but not heard. Furthermore, I have reached out to AMO and ROMA and unfortunately my faith in both organizations as effective advocates in this regard is waning.

As I have made clear to all parties, I remain more than willing to serve as an engaged and constructive member of any committee or working group convened to address the challenges before us. The situation is serious. Many of us are teetering on the brink. The time to act was yesterday.

I respectfully request your attention to this matter and look forward to your response.

Yours truly,

Don DeGenova
Mayor
Municipality of Tweed
255 Metcalf St.
Tweed ON K0K 3J0
mayor@tweed.ca
613-848-7113

cc. Minister Surma, Minister of Infrastructure

Minister Flack, Minister of Municipal Affairs and Housing
Minister Bethlenfalvy, Minister of Finance
Minister Thompson, Minister of Rural Affairs
MPP Ric Bresee

MPP M. Stiles, Leader of the NDP and Leader of the Opposition
Ms. B. Crombie, Leader of the Liberal Party
MPP M. Schreiner, Leader of the Green Party

Robin Jones, President, AMO
Christa Lowry, President, ROMA
Warden Bonnie Clark, Chair, Eastern Ontario Wardens Caucus
Bob Mullin, Warden Hastings County

A copy of this letter has also been sent to all rural and northern Ontario Mayors.

Proposal to Repatriate OPP Costs for Small Rural and Northern Communities During this Period of Uncertainty

July 21, 2025 (Originally submitted March 25, 2025)

As Mayor of the Municipality of Tweed, I am representative of many small rural and northern Ontario communities that face growing financial pressures. Even in the best of times, we operate with limited resources, and now, the threat of President Trump's tariffs only intensifies our financial stress. Municipalities with populations of 10,000 or less are particularly vulnerable. We grapple with the same issues as larger cities—housing shortages, food insecurity, homelessness, healthcare concerns, inflation, and an overwhelming infrastructure funding deficit—but with far fewer financial resources and staffing capabilities. Unlike urban centres, which have access to additional funding streams and economies of scale, small rural and northern communities struggle to provide essential services with minimal support. Moreover, we are disproportionately affected by extreme weather events, further straining our already fragile infrastructure and emergency response capabilities. Without immediate and targeted assistance, many of our communities risk falling into economic and social decline.

With that in mind, we propose a temporary solution that would demonstrate your government's support for small rural and northern Ontario. Premier Ford, has stated that securing a strong majority was essential to investing billions in response to the Trump tariffs. Repatriating OPP policing costs for small rural and northern communities during this period of economic uncertainty would be a swift and impactful show of support. This initiative would immediately benefit 330 municipalities at a cost of less than \$600 million. In the context of multi-billion-dollar expenditures, a \$600 million investment is a meaningful way to show small municipalities that they matter.

This initiative could be structured with two key conditions: it would remain in place while Ontario remains vulnerable to economic pressures, and the funds saved by municipalities would be reinvested into critical infrastructure projects. For example, such a measure for the Municipality of Tweed would free up approximately \$1.2 million, allowing us to address urgent infrastructure needs and support our local economy.

We need all levels of government to recognize that small rural and northern municipalities are extremely vulnerable and now more than ever we need governments so show that they stand with small municipalities. We look forward to discussing our proposal with you.

Don DeGenova
Mayor
Municipality of Tweed
255 Metcalf St.
Tweed ON K0K 3J0

mayor@tweed.ca
613-848-7113

Proposal to Support Small Rural and Northern Housing Developers

July 21, 2025 (Originally submitted March 27, 2025)

The Municipality of Tweed supports all efforts to remove barriers to housing development. To demonstrate our commitment, we have proactively revised our zoning bylaws to encourage housing densification and affordability. We now permit tiny homes (400–600 sq. ft.), smaller homes (900–1200 sq. ft.), mobile homes on rural lots, reduced lot sizes and setbacks, and fewer parking space requirements. Additionally, we do not impose development fees. These measures aim to diversify our housing stock, enhance affordability, and minimize environmental impact.

Our commitment to housing expansion is already delivering results. We are collaborating with builders to develop a 80-unit retirement community and a retirement home, complementing our existing 120-bed extended care facility. In 2024, the Municipality of Tweed led Hastings County in housing starts, issuing 122 building permits, including 38 new homes and a 25-unit geared-to-income apartment complex. Last year, we hosted a Developers Forum, where local developers presented subdivision plans that could bring over 600 new homes to our community within the next five years.

We made a \$4 million+ investment in our lagoon that will allow us to accommodate another 1500 homes. Our current well enhancements allow us to service an additional 750 homes. We are investigating future new water sources to allow us to reach our target of 1500 homes.

However, infrastructure costs for new subdivisions remain a significant barrier. Unlike large urban developers, small rural developers lack the financial backing of major investors and must independently finance subdivision infrastructure, making projects cost-prohibitive. There is a growing perception that federal and provincial housing investments are disproportionately focused on large urban centers, despite billions of dollars being allocated to housing initiatives.

Our proposal seeks financial assistance through interest-free loans for small rural and northern developers to cover infrastructure costs. These loans would be repaid as homes are sold, ensuring the government recoups its investment with the only cost being interest. Unlike current urban housing initiatives—where both principal and interest fall entirely on the province and federal government—this model ensures fiscal responsibility. Additionally, rather than the standard 25–30-year amortization period, our proposal anticipates repayment within five years, making it a practical and innovative solution to the housing crisis in small rural and northern communities.

The demand for housing in regions similar to ours remains strong. Seniors want to age in place, staying close to friends, family, and their established healthcare providers. When seniors relocate to urban centers, they leave behind a gap in healthcare continuity at a critical stage in their lives. Conversely, when seniors transition to retirement communities within rural areas, they free up existing housing stock for younger families. Additionally, the influx of urban retirees to rural communities has further driven demand which in turn increases the housing stock in those urban areas. Housing in small communities like Tweed can be built at a fraction of the cost compared to large urban centers, offering a cost-effective solution to Ontario's housing crisis. The Municipality of Tweed's absence of development fees provides yet another financial incentive for homebuyers and developers alike.

Premier Ford, we have answered your call for municipalities to facilitate housing growth. We urge you to give serious consideration to this proposal, recognizing Tweed as a model for how rural communities can be part of the solution to Ontario's housing crisis. We need all levels of government to recognize that small rural and northern municipalities are key to helping this country and province resolve our housing crisis. We look forward to discussing our proposal with you.

Don DeGenova
Mayor, Municipality of Tweed
255 Metcalf St.,
Tweed ON K0K 3J0

mayor@tweed.ca
613-848-7113

The Town of Goderich
57 West Street
Goderich, Ontario
N7A 2K5
519-524-8344
townhall@goderich.ca
www.goderich.ca



Friday, August 1, 2025

The Honourable Doug Ford, Premier of Ontario
Premier's Office
Room 281
Main Legislative Building, Queen's Park
Toronto, ON M7A 1A5

The Honourable Rob Flack, Minister of Municipal Affairs and Housing
Ministry of Municipal Affairs and Housing
17th Floor
777 Bay St.
Toronto, ON M7A 2J3

SENT VIA EMAIL: premier@ontario.ca
rob.flack@ontario.ca

RE: Town of Goderich's Opposition to Bill 17, Protect Ontario by Building Faster Act, 2025

Dear Premier Ford and Minister Flack:

The Council of the Town of Goderich passed the following resolution at their July 28, 2025, Council meeting regarding the Opposition to Bill 17, Protect Ontario by Building Faster Act, 2025:

Moved By: Councilor Petrie

Seconded By: Councilor Thompson

Whereas on May 12, 2025, the Government of Ontario (hereafter, the "Province"), enacted Bill 17, also known as the Protect Ontario by Building Faster and Smarter Act, 2025 (hereafter, the "Act"), which will defer Development Charges (hereafter, "DCs") and their associated revenues, and increase collection efforts and costs;

And Whereas the DCs collected from developers are necessary to help municipalities fund the capital costs of infrastructure and services required to support new housing;

Now Therefore be it resolved that The Council of the Corporation of the Town of Goderich:

- Requests that the Province of Ontario provide municipalities with clarity on how they should fund the capital costs of infrastructure and services required to support new growth, given the impacts to overall DC revenue;
- Wishes it to be known that the constant change to the Province's planning and development framework is creating uncertainty and is ultimately reducing the construction of housing; and,



Date: Aug 12/25
Item: 8c

The Town of Goderich
57 West Street
Goderich, Ontario
N7A 2K5
519-524-8344
townhall@goderich.ca
www.goderich.ca



- Directs the Clerk to forward a copy of this resolution to the Honourable Doug Ford, Premier of Ontario, Honourable Rob Flack, Minister of Municipal Affairs and Housing, Huron-Bruce MPP, Huron-Bruce MP, AMCTO, AMO and all Ontario Municipalities.

CARRIED

Yours truly,

Amanda Banting
Deputy Clerk
/js

Cc: The Honourable Lisa Thompson, Minister of Rural Affairs, Member of Provincial Parliament – Huron-Bruce, lisa.thompson@pc.ola.org

Ben Lobb, Member of Parliament – Huron-Bruce, ben.lobb@parl.gc.ca

Angela Toole, Acting Manager of Municipal Governance/Clerk, Town of Kingsville,
atoole@kingsville.ca

Association of Municipal Managers, Clerks, and Treasurers of Ontario, amcto@amcto.com

Association of Municipalities Ontario, resolutions@amo.on.ca

All Municipalities in Ontario

Trout Creek LIONS CLUB
P.O. BOX 204
Trout Creek, ON P0H 2L0
lionstroutcreek@gmail.com
www.facebook.com/Troutcreeklions

July 28, 2025

Township of Chisholm
2847 Chiswick Line,
Powassan ON, P0H 1Z0

Subject: 1st Annual Lions **R.O.A.R** (Recreational Outdoor ATV Run) Fundraiser & Poker Run

Dear Township of Chisholm,

The Trout Creek Lions Club is holding its 1st Annual **R.O.A.R**. Fundraiser on September 6, 2025, starting at 10 am from the Trout Creek Community Centre, and ending at the community center at 5pm. This letter is to inform you that the participants of this event will be traveling through the Township of Chisholm. For more detailed information and a map of the event please visit [Trout Creek Lions Club - Lions e-Clubhouse](#)

Funds raised from this event will be used for the Trout Creek Lions Club, special Projects in Trout Creek or various local charities.

We have requested the assistance of the Trout Creek/Powassan Fire Department's First Response Team during the event to ensure that it is a safe and enjoyable day for all participants.

A reply acknowledging receipt of this letter would be appreciated.

Feel free to contact me at 705- 978-2207 or email Laann585@hotmail.com with any questions or concerns.

Thank You

Yours in Lionism,

Lauri Ann Pearson,
Member of the Trout Creek Lions Club
Chair- Trout Creek Lions R.O.A.R, Fundraiser.



Date: Aug 13/25
Item: 8c

**Ministry of
Municipal Affairs
and Housing**

Municipal Finance Policy Branch

777 Bay Street, 13th Floor.
Toronto ON M7A 2J3
Tel.: 416 585-6300

**Ministère des
Affaires municipales
et du Logement**

Direction des politiques relatives aux
finances municipales

777, rue Bay, 13^e étage
Toronto ON M7A 2J3
Tél. : 416 585-6300



August 7, 2025

Dear CAO/City Manager/Municipal Treasurer/Clerk-Treasurer:

I am writing to inform you that updates are being made to the Housing and Homelessness services categories in the 2026 Financial Information Return (FIR) (for release in early 2027). The changes that are being made will update legacy definitions and categories to better reflect the diversity of local reporting policies and practices and the range of housing and homelessness programs delivered by municipalities.

Over the past few years, ministry staff have consulted with the municipal sector in both targeted and open consultations and gathered feedback that support making changes that are workable at the local level.

To assist with the transition to the new Housing and Homelessness services categories, you can view a PDF draft version of the 2026 FIR at the link [here](#). You may also navigate to the FIR website "News" section available [here](#). Please be sure to consider if any changes to internal systems effective January 1, 2026 are required to accommodate future FIR reporting. Please note the 2026 PDF does not reflect other changes that may be made to the 2025 and 2026 FIR template.

Also, please be advised that the Municipal Finance Officers' Association (MFOA) will be hosting a free webinar on August 20, 2025, called "Updates to the FIR". The session will walk through changes to the reporting of housing and homelessness services in the FIR, as well as spotlight the new Public Sector Accounting Standard - PS 1202 Financial Statement Presentation. Register at the link [here](#).

Your assistance with sharing this letter and the draft PDF version of the 2026 FIR with any impacted staff members (such as Housing and Finance staff) in your municipality would be greatly appreciated. If you have any questions about this letter or the FIR, please contact your local MMAH, Municipal Services Office (MSO), or Shira Babins at shira.babins@ontario.ca of the Municipal Finance Policy Branch of the Ministry.



Date: Aug. 12/25
Item: 18C

Sincerely,

Ruchi Parkash

Ruchi Parkash
Director, Local Government Division
Ministry of Municipal Affairs and Housing

cc. Caspar Hall, Assistant Deputy Minister, Ministry of Municipal Affairs and Housing
Sean Fraser, Assistant Deputy Minister, Ministry of Municipal Affairs and
Housing
Christopher Pearce, Assistant Deputy Minister (A), Ministry of Finance
Marc Sharrett, Director (A), Ministry of Finance

Aggregate Information Collection

From Mary Dawson-Cole <Mary.Dawson-Cole@mpac.ca>

Date Fri 8/8/2025 2:38 PM

To Lesley Marshall <l.marshall@chisholm.ca>



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Good afternoon Lesley,

I am following up to keep you informed of some upcoming work that MPAC is conducting in regards to aggregate properties.

As you will recall, the provincial government introduced a new property class for aggregate extraction sites for the 2025 property taxation year. In late 2024, MPAC mailed updated Property Assessment Notices to property owners with properties used in aggregate extraction, identifying the assessment and classification land eligible for the new property tax class effective for the 2025 taxation year.

In order to better understand the activities undertaken on aggregate sites across the province and to continue to assist the provincial government's ongoing review of property assessment and taxation system, MPAC will be mailing a formal information request to property owners of aggregate sites in Ontario. This mail out will be delivered next week.

There is no action required by your municipality at this time and we are simply letting you know that this work is occurring. Should you receive enquiries from any aggregate property owners please have them reach out to MPAC. Information has been provided to property owners on how to address any questions.

Additional information, including resources, are available on
<https://www.mpac.ca/en/MakingChangesUpdates/AggregateSites>

Thank you and we will continue to keep you informed.

Kind Regards,

Mary Dawson-Cole
Director, Municipal and Stakeholder Relations
Public Affairs & Customer Experience

mpac.ca
Municipal Property Assessment Corporation
1340 Pickering Parkway, Suite 101 L1V 0C4

	Jan 31/19	#	Feb 28/19	#	Mar 31/19	#	Apr 30/19	#	May 31/19	#	Jun 30/19	#	July 31/19	#	Aug 31/19	#	Sept 30/19	#	Oct 31/19	#	Nov 30/19	#	Dec 31/19		
2019																									
2018	179,828	166	164,158	157	139,147	129	124,680	109	112,199	100	102,379	91	83,387	69	72,512	74	65,048	68	62,593	61	55,857	57	42,164	39	
2017	36,833	29	29,821	26	22,886	19	18,208	12	18,208	12	15,686	11	12,098	9	6,767	7	6,767	7	6,767	7	6,767	7	5,917	6	
*2016	12,190	11	11,523	9	8,391	8	8,057	5	6,519	7	5,586	6	3,888	4	1,088	3	1,087	3	1,088	3	1,088	3	1,088	3	
	\$ 228,851		\$ 205,502		\$170,424		\$150,945		\$136,926		\$123,651		\$99,373		\$80,367		\$72,902		\$70,448		\$63,712		\$49,169		
	Jan 31/20	#	Feb 28/20	#	Mar 31/20	#	Apr 30/20	#	May 31/20	#	Jun 30/20	#	July 31/20	#	Aug 31/20	#	Sept 30/20	#	Oct 31/20	#	Nov 30/20	#	Dec 31/20		
2020																									
2019	195,466	173	182,676	169	161,743	127	144,918	104	133,541	87	112,403	85	98,004.31	83	91,680	77	76,061	67	69,118	60	55,163	53	52,430	50	
2018	36,579	34	25,289	27	21,761	21	19,235	20	13,588	15	7,705	8	1,677	5	1,677	5	273	3	273	3	123	2	123.87	2	
2017	3,722	5	3,722	5	1,784	3	1,784	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$ 235,767		\$ 211,687		\$185,288		\$165,937		\$147,129		\$120,108		\$99,681		\$93,357		\$76,334		\$69,391		\$55,286		\$52,554		
	Jan 31/21	#	Feb 28/21	#	Mar 31/21	#	Apr 30/21	#	May 31/21	#	Jun 30/21	#	July 31/21	#	Aug 31/21	#	Sept 30/21	#	Oct 31/21	#	Nov 30/21	#	Dec 31/21		
2021																									
2020	205,538	154	182,943	145	160,692	126	136,366	102	125,629	91	106,645	79	93,324	70	79,898	64	75,763	60	67,248	55	64,088	52	58,264	49	
2019	44,796	39	35,361	27	31,925	24	15,760	13	15,076	9	11,809	8	8,673	6	5,206	3	5,206	3	4,419	2	4,419	2	4,419	2	
2018	123	2	123	2	123	2	123	2	123	2	123	2	45	1	0	0	0	0	0	0	0	0	0	0	
	\$ 264,976		\$ 218,427		\$192,740		\$152,249		\$140,828		\$118,577		\$102,042		\$85,104		\$80,969		\$71,667		\$68,507		\$62,683		
	Jan 31/22	#	Feb 28/22	#	Mar 31/22	#	Apr 30/22	#	May 31/22	#	Jun 30/22	#	July 31/22	#	Aug 31/22	#	Sept 30/22	#	Oct 31/22	#	Nov 30/22	#	Dec 31/22		
2022																									
2021	144,621	134	118,177	126	101,793	99	87,720	84	75,567	73	70,389	69	59,651	61	61,592	61	51,836	55	47,574	52	40,035	47	32,910	40	
2020	47,103	37	25,589	24	22,036	21	13,922	19	7,926	12	6,702	11	3,988	7	6,263	7	5,318	7	5,318	7	5,250	7	5,250	7	
2019	4,419	2	4,419	2	4,419	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$ 196,143		\$ 148,185		\$128,248		\$101,642		\$83,493		\$77,091		\$63,639		\$67,855		\$57,154		\$52,892		\$45,285		\$38,160		
	Jan 31/23	#	Feb 28/23	#	Mar 31/23	#	Apr 30/23	#	May 31/23	#	Jun 30/23	#	July 31/23	#	Aug 31/23	#	Sept 30/23	#	Oct 31/23	#	Nov 30/23	#	Dec 31/23		
2023																									
2022	136,619	139	122,633	126	107,500	108	87,490	94	77,228	80	68,321	71	65,212	64	60,929	57	45,859	49	44,780	45	38,255	39	37,124	38	
2021	22,795	29	20,827	21	17,408	15	14,579	14	8,527	5	4,261	3	0	0	0	0	0	0	0	0	0	0	0	0	
2020	4,589	6	4,589	6	4,589	6	2,319	5	1,935	3	1,936	3	0	0	0	0	0	0	0	0	0	0	0	0	
	\$ 164,003		\$ 148,049		\$129,497		\$104,388		\$87,690		\$74,518		\$65,212		\$60,929		\$45,859		\$44,780		\$38,255		\$37,124		
	Jan 31/24	#	Feb 29/24	#	Mar 31/24	#	Apr 30/24	#	May 31/24	#	Jun 30/24	#	July 31/24	#	Aug 31/24	#	Sept 30/24	#	Oct 31/24	#	Nov 30/24	#	Dec 31/24		
2024																									
2023	189,113	156	164,770	133	138,503	112	119,654	96	113,424	93	106,322	86	93,690	78	85,656	70	76,726	58	71,648	54	62,754	49	56,968	46	
2022	31,795	32	20,362	21	14,699	16	9,949	12	9,365	11	8,877	11	7,321	9	6,995	8	3,642	6	3,350	5	1,133	3	1,133	3	
2021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	\$ 220,908		\$ 185,131		\$153,203		\$129,603		\$122,789		\$115,199		\$101,011		\$92,651		\$80,368		\$74,998		\$63,887		\$58,101		
	Jan 31/25	#	Feb 29/25	#	Mar 31/25	#	Apr 30/25	#	May 31/25	#	Jun 30/25	#	July 31/25	#	Aug 31/25	#	Sept 30/25	#	Oct 31/25	#	Nov 30/25	#	Dec 31/25		
2025																									
2024	192,009	191	172,057	165	145,287	114	128,249	103	121,436	96	104,776	89	86,316	79											
2023	48,596	36	36,510	27	28,211	17	24,439	15	17,776	7	8,299	3	3,264	2											
2022	407	3	217	2	206	1	206	1	206	1	0	0	0	0											
	\$ 241,012		\$ 208,784		\$173,704		\$152,894		\$139,418		\$113,075		\$89,580		\$0		\$0		\$0		\$0		\$0		

6.

BUDGET SUMMARY



For Period Ending 31-Dec-2025

	ACTUAL	FINAL	PRIOR YR	PRIOR YR
	VALUES	BUDGET	ACTUALS	BUDGET
OPERATING				
REVENUES				
Cemetery Revenue	(3,626)	(3,600)	(4,487)	(1,100)
General Taxation	(1,996,966)	(2,021,653)	(1,938,175)	(1,918,792)
Taxation School Boards	(198,890)	(198,852)	(196,877)	(192,891)
French Public levy	(3,416)	(3,416)	(3,416)	(3,416)
English Separate Levy	(17,435)	(17,435)	(17,540)	(17,495)
French Separate Levy	(13,131)	(13,131)	(13,609)	(13,606)
Taxation School Boards	(10,130)	(10,118)	(9,202)	(10,150)
Unconditional Grants Provincial	(281,300)	(562,600)	(507,100)	(507,100)
Federal Grants	0	(2,300)	(2,319)	(2,100)
Conditional Grants - Provincial	(113,836)	(149,890)	(173,092)	(83,000)
Administration Revenue	(6,455)	(8,350)	(5,369)	(5,550)
Building Revenue	(23,306)	(30,000)	(41,871)	(22,500)
Animal Control Revenue	(1,490)	(1,500)	(1,692)	(1,500)
Roads Revenue	(450)	(16,000)	(109,013)	(47,500)
Fire Dept. Revenue	(7,671)	0	(60)	0
Recreation Revenue	(104)	0	(195)	0
Environmental Revenue	(4,358)	(14,500)	(29,316)	(32,500)
Planning Revenue	(14,025)	(23,000)	(26,242)	(19,500)
Other Revenue	(46,082)	(104,221)	(48,250)	(89,500)
Total REVENUES	(2,742,671)	(3,180,566)	(3,127,825)	(2,968,200)
EXPENDITURES				
Council	21,945	32,000	45,188	42,950
Administration	266,882	423,175	399,629	389,139
General Government	42,443	55,228	96,861	81,493
Fire Department	70,667	178,272	127,562	152,146
Conservation Authority	22,255	24,499	23,334	24,383
Building Bylaw Enforcement	11,490	29,000	29,573	29,390
Animal Control - Canine	224	2,000	2,121	2,000
Animal Control - Livestock	1,904	700	2,282	600
Animal Control - Veterinary	550	550	550	550
Other Protections	73,179	227,231	172,129	173,627
Public Works	591,269	1,378,149	1,570,670	1,223,376
Environmental	35,575	85,201	137,230	124,819
Health	24,503	46,771	50,665	44,758
Social Services	188,826	323,701	307,368	309,937
Home for Aged	27,818	63,554	114,748	54,612
Parks & Recreation	10,392	13,165	23,659	13,246
Recreation Programs	28	800	1,296	800
Library Services	11,895	24,568	29,878	31,316
Planning & Development	22,014	49,050	30,837	31,500
Education Req Public	104,365	202,268	203,908	196,307
Education Req Separate	17,491	30,566	34,490	31,101
Education - Commercial/Industrial	0	10,118	0	10,150
Total EXPENDITURES	1,545,716	3,200,566	3,403,978	2,968,200
Total OPERATING	(1,196,955)	20,000	276,152	0

TOWNSHIP OF CHISHOLM
BUDGET SUMMARY



GL5410

Date : Aug 07, 2025

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For Period Ending 31-Dec-2025

	ACTUAL	FINAL	PRIOR YR	PRIOR YR
	VALUES	BUDGET	ACTUALS	BUDGET
CAPITAL				
CAPITAL REVENUES				
Provincial Grants	0	(100,502)	(269,535)	(297,540)
revenue	0	(170,400)	0	(101,500)
Other Revenue	(68,547)	(496,498)	0	(22,685)
Total CAPITAL REVENUES	(68,547)	(767,400)	(269,535)	(421,725)
CAPITAL EXPENDITURES				
Administration	0	5,000	0	0
Fire Department	33,764	170,400	0	101,500
Public Works	320,776	592,000	0	320,225
Total CAPITAL EXPENDITURES	354,540	767,400	0	421,725
Total CAPITAL	285,993	0	(269,535)	0

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

Page : 1

Date : Aug 07,2025

Time : 3:29 pm

Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
REVENUE						
0 Cemetery Revenue						
1-3-0000-1000	Sale of Plots	0.00	-600.00	-600	0.00	0.00
1-3-0000-2000	General Revenue - Cemetery	0.00	-3026.28	-3000	26.28	-0.88
Total Cemetery Revenue		0.00	-3626.28	-3600	26.28	-0.73
1000 General Taxation						
1-3-1000-1000	Residential & Farm	0.00	-1978217.28	-1996653	-18435.72	0.92
1-3-1000-2000	Commercial & Industrial	0.00	-18436.41	0	18436.41	0.00
1-3-1000-4000	General - Supplementary Taxes	0.00	-614.44	-25000	-24385.56	97.54
1-3-1000-5000	General - Taxes Written Off	0.00	302.18	0	-302.18	0.00
Total General Taxation		0.00	-1996965.95	-2021653	-24687.05	1.22
1100 Taxation School Boards						
1-3-1100-1000	English Public Levy	0.00	-198852.39	-198852	0.39	0.00
1-3-1100-2000	English Public Supplementary	0.00	-74.04	0	74.04	0.00
1-3-1100-3000	English Public Write offs	0.00	36.41	0	-36.41	0.00
Total Taxation School Boards		0.00	-198890.02	-198852	38.02	-0.02
1200 French Public levy						
1-3-1200-1000	French Public levy	0.00	-3415.58	-3416	-0.42	0.01
Total French Public levy		0.00	-3415.58	-3416	-0.42	0.01
1300 English Separate Levy						
1-3-1300-1000	English Separate Levy	0.00	-17435.05	-17435	0.05	0.00
Total English Separate Levy		0.00	-17435.05	-17435	0.05	-0.00
1400 French Separate Levy						
1-3-1400-1000	French Separate Levy	0.00	-13131.20	-13131	0.20	0.00
Total French Separate Levy		0.00	-13131.20	-13131	0.20	-0.00
1500 Taxation School Boards						
1-3-1500-1000	Education - Commercial/Industrial	0.00	-10130.16	-10118	12.16	-0.12
Total Taxation School Boards		0.00	-10130.16	-10118	12.16	-0.12
4200 Unconditional Grants Provincial						
1-3-4200-5120	Ontario Municipal Partnership Fund	0.00	-281300.00	-562600	-281300.00	50.00
Total Unconditional Grants Provincial		0.00	-281300.00	-562600	-281300.00	50.00
5100 Federal Grants						
1-3-5100-5720	Federal Government	0.00	0.00	-2300	-2300.00	100.00
Total Federal Grants		0.00	0.00	-2300	-2300.00	100.00
5200 Conditional Grants - Provincial						
1-3-5200-5200	Wild Damage Grants	0.00	1054.22	1000	54.22	5.42

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

Page : 2

Date : Aug 07,2025

Time : 3:29 pm

Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
REVENUE						
1-3-5200-5200	Wolf Damage Grants	0.00	-1954.33	-1000	954.33	-95.43
1-3-5200-5221	Other Grants	0.00	0.00	-74000	-74000.00	100.00
1-3-5200-5325	Other Provincial Grants	0.00	-111881.40	-66890	44991.40	-67.26
1-3-5200-5355	Drainage Grant /Revenue	0.00	0.00	-8000	-8000.00	100.00
Total Conditional Grants - Provincial		0.00	-113835.73	-149890	-36054.27	24.05
6100 Administration Revenue						
1-3-6100-5785	Newsletter Advertising	0.00	-110.00	-250	-140.00	56.00
1-3-6100-5786	Filming Permits	0.00	-100.00	-100	0.00	0.00
1-3-6100-7770	Tax Certificates	0.00	-1500.00	-2500	-1000.00	40.00
1-3-6100-7800	Tax Registration Revenue	0.00	-1250.00	-2000	-750.00	37.50
1-3-6100-7900	Provincial Offences Net Revenue	0.00	-3494.63	-3500	-5.37	0.15
Total Administration Revenue		0.00	-6454.63	-8350	-1895.37	22.70
6200 Building Revenue						
1-3-6200-7240	Building Permits	0.00	-23306.19	-30000	-6693.81	22.31
Total Building Revenue		0.00	-23306.19	-30000	-6693.81	22.31
6300 Animal Control Revenue						
1-3-6300-7210	Dog Taxes Collected At Office	0.00	-1490.00	-1500	-10.00	0.67
Total Animal Control Revenue		0.00	-1490.00	-1500	-10.00	0.67
6400 Roads Revenue						
1-3-6400-7740	Roads Revenue	0.00	-450.00	-10000	-9550.00	95.50
1-3-6400-7760	Aggregate Resources Revenue	0.00	0.00	-6000	-6000.00	100.00
Total Roads Revenue		0.00	-450.00	-16000	-15550.00	97.19
6500 Fire Dept. Revenue						
1-3-6500-5795	Fire Dept. Revenue	0.00	-7670.88	0	7670.88	0.00
Total Fire Dept. Revenue		0.00	-7670.88	0	7670.88	0.00
6600 Recreation Revenue						
1-3-6600-5745	Recreation Events	0.00	-103.70	0	103.70	0.00
Total Recreation Revenue		0.00	-103.70	0	103.70	0.00
6700 Environmental Revenue						
1-3-6700-7535	Recycling Revenue	0.00	-466.65	-5000	-4533.35	90.67
1-3-6700-7540	Tipping Fees	0.00	-2822.00	-7000	-4178.00	59.69
1-3-6700-7545	Scrap Metal Removal	0.00	-1069.68	-2500	-1430.32	57.21
Total Environmental Revenue		0.00	-4358.33	-14500	-10141.67	69.94
6800 Planning Revenue						
1-3-6800-7780	Zoning By-Law Amendments	0.00	0.00	-3500	-3500.00	100.00
1-3-6800-7795	Severance	0.00	0.00	12000	2200.00	27.50

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

Page : 3

Date : Aug 07,2025

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Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
REVENUE						
1-3-6800-7785	Severances	0.00	-8700.00	-12000	-3300.00	27.50
1-3-6800-7795	Minor Variances	0.00	-750.00	-1000	-250.00	25.00
1-3-6800-7805	Deposits - Lakeshore Road Allow.	0.00	-3250.00	0	3250.00	0.00
1-3-6800-7810	Frontage Fees	0.00	-1325.44	-5000	-3674.56	73.49
1-3-6800-7820	Planning Fees	0.00	0.00	-1500	-1500.00	100.00
Total Planning Revenue		0.00	-14025.44	-23000	-8974.56	39.02
8000 Other Revenue						
1-3-8000-5000	Interest Income	0.00	-5772.62	-8000	-2227.38	27.84
1-3-8000-7510	Penalties - Current Taxes	0.00	-6941.44	-18000	-11058.56	61.44
1-3-8000-7520	Interest - Tax Arrears	0.00	-14924.65	-19000	-4075.35	21.45
1-3-8000-9100	Other Revenue	0.00	-18443.34	-19221	-777.66	4.05
1-3-8000-9905	Contribution from Reserves-Working Funds	0.00	0.00	-15000	-15000.00	100.00
1-3-8000-9915	Cont.from Capital Fund - loan	0.00	0.00	-10000	-10000.00	100.00
1-3-8000-9980	Contribution from Reserves -Plan Review	0.00	0.00	-15000	-15000.00	100.00
1-3-8000-9981	Contribution From Reserves - Levy	0.00	0.00	-20000	-20000.00	100.00
Total Other Revenue		0.00	-46082.05	-124221	-78138.95	62.90
Total REVENUE		0.00	-2742671.19	-3200566	-457894.81	14.31
EXPENSE						
100 Council						
1-4-0100-1110	Council Remuneration	0.00	17275.00	23000	5725.00	24.89
1-4-0100-1112	Remuneration-Conferences	0.00	0.00	3800	3800.00	100.00
1-4-0100-1120	Travel & Conferences	0.00	4207.82	3000	-1207.82	-40.26
1-4-0100-1130	Other Expenses	0.00	0.00	500	500.00	100.00
1-4-0100-1141	CPP Premiums Council	0.00	462.52	800	337.48	42.19
1-4-0100-1150	Council EHT	0.00	0.00	600	600.00	100.00
1-4-0100-1160	Exepenses re: Intergrity Commissioner	0.00	0.00	300	300.00	100.00
Total Council		0.00	21945.34	32000	10054.66	31.42
300 Administration						
1-4-0300-1141	CPP Premiums Administration	0.00	7074.26	10951	3876.74	35.40
1-4-0300-1410	Admin. Salaries	0.00	158469.76	268172	109702.24	40.91
1-4-0300-1430	Admin. Training	0.00	227.13	1000	772.87	77.29
1-4-0300-1440	Travel, Conferences & Other	0.00	2078.24	1000	-1078.24	-107.82
1-4-0300-1460	EI Premiums -Administration	0.00	3306.39	5938	2631.61	44.32
1-4-0300-1470	EHT Premiums -Aministration	0.00	0.00	5132	5132.00	100.00
1-4-0300-1476	Benefits -OMERS	0.00	12047.46	18531	6483.54	34.99
1-4-0300-1480	Benefits - Group Insurance	0.00	8830.64	15138	6307.36	41.67
1-4-0300-1485	Health & Safety	0.00	119.48	100	-19.48	-19.48
1-4-0300-1490	Worker's Compensation	0.00	2194.31	8553	6358.69	74.34
1-4-0300-1498	Office Expenses	0.00	4787.38	10000	5212.62	52.13
1-4-0300-1520	Insurance	0.00	20760.78	20760	0.78	0.00

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

Page : 4

Date : Aug 07, 2025

Time : 3:29 pm

Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
EXPENSE						
1-4-0300-1520	Insurance	0.00	39760.78	39760	-0.78	0.00
1-4-0300-1530	Contracted Office Services	0.00	1622.82	3400	1777.18	52.27
1-4-0300-1540	Computer Expenses	0.00	10067.80	14000	3932.20	28.09
1-4-0300-1610	Office Supplies	0.00	2815.02	5000	2184.98	43.70
1-4-0300-1620	Telephone & Fax	0.00	4788.35	7500	2711.65	36.16
1-4-0300-1621	Cell Phone	0.00	455.69	1000	544.31	54.43
1-4-0300-1630	Postage	0.00	3634.90	3500	-134.90	-3.85
1-4-0300-1660	Memberships	0.00	4397.71	3000	-1397.71	-46.59
1-4-0300-1710	Office Equipment	0.00	0.00	1000	1000.00	100.00
1-4-0300-1720	Computer Equipment	0.00	107.64	500	392.36	78.47
1-4-0300-1735	Miscellaneous Expenses	0.00	96.38	0	-96.38	0.00
Total Administration		0.00	266882.14	423175	156292.86	36.93
400 General Government						
1-4-0400-1670	Audit Fees	0.00	17149.12	17000	-149.12	-0.88
1-4-0400-1675	Tax Registration Expenses	0.00	1000.05	1500	499.95	33.33
1-4-0400-1680	Legal Fees	0.00	0.00	3000	3000.00	100.00
1-4-0400-1690	Advertising	0.00	0.00	500	500.00	100.00
1-4-0400-1720	Receptions	0.00	219.32	0	-219.32	0.00
1-4-0400-1750	Bank Charges	0.00	814.01	2000	1185.99	59.30
1-4-0400-1760	Rounding Account	0.00	-0.20	0	0.20	0.00
1-4-0400-1800	Awards & Recognition Programs	0.00	500.00	1000	500.00	50.00
1-4-0400-1810	General Donations	0.00	350.00	1600	1250.00	78.13
1-4-0400-2770	Property Assessment	0.00	20037.63	26628	6590.37	24.75
1-4-0400-2805	Web Site	0.00	2372.65	2000	-372.65	-18.63
Total General Government		0.00	42442.58	55228	12785.42	23.15
500 Fire Department						
1-4-0500-1141	Fire Department CPP Premium	0.00	323.75	800	476.25	59.53
1-4-0500-1476	Benefits OMERS	0.00	673.47	1200	526.53	43.88
1-4-0500-1480	Fire Department EHT	0.00	0.00	275	275.00	100.00
1-4-0500-2125	Materials & Supplies	0.00	1261.57	1200	-61.57	-5.13
1-4-0500-2130	Building Maintenance	0.00	477.23	1500	1022.77	68.18
1-4-0500-2135	Communications	0.00	3756.35	5500	1743.65	31.70
1-4-0500-2140	Training	0.00	2288.85	11950	9661.15	80.85
1-4-0500-2145	Insurance - Fire Department	0.00	28540.80	28540	-0.80	0.00
1-4-0500-2146	WSIB - Fire department	0.00	2100.54	7500	5399.46	71.99
1-4-0500-2150	Equipment Maintenance	0.00	3259.90	12000	8740.10	72.83
1-4-0500-2155	Expenses re: Fire Management Agreem	0.00	200.10	189	-11.10	-5.87
1-4-0500-2157	Expenses Re Call Outs	0.00	0.00	1200	1200.00	100.00
1-4-0500-2160	Health & Safety	0.00	4608.91	10500	5891.09	56.11
1-4-0500-2165	Radio Equipment	0.00	1258.47	2500	1241.53	49.66
1-4-0500-2180	Gas & Oil	0.00	1208.83	2700	1491.17	55.23
1-4-0500-2185	Clothing	0.00	594.70	3500	2905.30	83.01

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

Page : 5

Date : Aug 07, 2025

Time : 3:29 pm

Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
EXPENSE						
1-4-0500-2190	Travel and Conferences	0.00	1364.46	3500	2135.54	61.02
1-4-0500-2192	Fire Department Per Diem	0.00	3975.00	4500	525.00	11.67
1-4-0500-2195	Salaries (Points)	0.00	0.00	9750	9750.00	100.00
1-4-0500-2200	Honorarium	0.00	7483.00	18243	10760.00	58.98
1-4-0500-2210	Fire Fighter Recognition	0.00	0.00	2100	2100.00	100.00
1-4-0500-2230	Memberships & Subscriptions	0.00	505.28	425	-80.28	-18.89
1-4-0500-2235	Heat & Hydro	0.00	3906.84	6000	2093.16	34.89
1-4-0500-2240	Fire Prevention	0.00	40.69	18700	18659.31	99.78
1-4-0500-2245	Small Equipment	0.00	1255.69	3000	1744.31	58.14
1-4-0500-2250	Trsf to Reserves for Fire Dept	0.00	0.00	21000	21000.00	100.00
1-4-0500-2263	Expenses Re: Fire Dept Grant	0.00	1582.37	0	-1582.37	0.00
Total Fire Department		0.00	70666.80	178272	107605.20	60.36
700 Conservation Authority						
1-4-0700-2310	Conservation Authority Levy	0.00	14499.00	14499	0.00	0.00
1-4-0700-2775	GIS	0.00	7756.46	10000	2243.54	22.44
Total Conservation Authority		0.00	22255.46	24499	2243.54	9.16
800 Building Bylaw Enforcement						
1-4-0800-2410	Bldg. Insp. Salaries	0.00	6443.09	15000	8556.91	57.05
1-4-0800-2420	Bldg. Insp. - Other Expenses	0.00	5046.89	5000	-46.89	-0.94
1-4-0800-2710	By-Law Enforcement Officer	0.00	0.00	7500	7500.00	100.00
1-4-0800-2720	By-Law Enforce. - Other Expenses	0.00	0.00	1500	1500.00	100.00
Total Building Bylaw Enforcement		0.00	11489.98	29000	17510.02	60.38
900 Animal Control - Canine						
1-4-0900-2510	Canine Control - Wages	0.00	0.00	1500	1500.00	100.00
1-4-0900-2520	Canine Control - Supplies & Serv.	0.00	223.67	500	276.33	55.27
Total Animal Control - Canine		0.00	223.67	2000	1776.33	88.82
901 Animal Control - Livestock						
1-4-0901-2530	Livestock Killed by Dogs/Wolves	0.00	1904.33	500	-1404.33	-280.87
1-4-0901-2535	Livestock Evaluation-Expenses	0.00	0.00	100	100.00	100.00
1-4-0901-2540	Livestock Evaluator	0.00	0.00	100	100.00	100.00
Total Animal Control - Livestock		0.00	1904.33	700	-1204.33	-172.05
902 Animal Control - Veterinary						
1-4-0902-2550	Veterinary Unit	0.00	550.00	550	0.00	0.00
Total Animal Control - Veterinary		0.00	550.00	550	0.00	0.00
1000 Other Protections						
1-4-1000-0010	Fence Viewing	0.00	0.00	100	100.00	100.00
1-4-1000-0020	Emergency Planning	0.00	14519.13	48000	33480.87	69.75
1-4-1000-0040	Costs Re 911 contract	0.00	736.03	680	-56.03	-8.24

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

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Date : Aug 07,2025

Time : 3:29 pm

Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
EXPENSE						
1-4-1000-0040	Costs Re 911 contract	0.00	736.03	680	-56.03	-8.24
1-4-1000-0045	Police Services Board	0.00	0.00	3182	3182.00	100.00
1-4-1000-0050	Policing Costs	0.00	57924.00	175269	117345.00	66.95
Total Other Protections		0.00	73179.16	227231	154051.84	67.80
1100 Public Works						
1-4-1100-1141	CPP Premiums - Roads	0.00	12371.50	20049	7677.50	38.29
1-4-1100-1460	EI Premiums - Roads	0.00	4614.32	7200	2585.68	35.91
1-4-1100-1476	Benefits- OMERS	0.00	20505.39	30604	10098.61	33.00
1-4-1100-3110	Wages - Crew	0.00	222104.26	350547	128442.74	36.64
1-4-1100-3115	Gravel	0.00	2864.63	20000	17135.37	85.68
1-4-1100-3116	Sand and Salt	0.00	176.04	70000	69823.96	99.75
1-4-1100-3117	Calcium	0.00	89005.59	98052	9046.41	9.23
1-4-1100-3118	Culverts	0.00	506.77	15000	14493.23	96.62
1-4-1100-3119	Cold Mix/Crushed Asphalt	0.00	0.00	4500	4500.00	100.00
1-4-1100-3120	Materials & Shop Supplies	0.00	5105.53	12000	6894.47	57.45
1-4-1100-3121	Small Equipment Repairs	0.00	690.33	3000	2309.67	76.99
1-4-1100-3122	Advertising/Courier	0.00	0.00	500	500.00	100.00
1-4-1100-3125	Memberships & Subscription	0.00	227.69	950	722.31	76.03
1-4-1100-3130	Equipment Rentals	0.00	167.33	30000	29832.67	99.44
1-4-1100-3150	Garage Furnace Fuel	0.00	7070.59	10000	2929.41	29.29
1-4-1100-3160	Garage Building Maintenance	0.00	1318.36	15000	13681.64	91.21
1-4-1100-3211	Grader Fuel	0.00	6374.99	18000	11625.01	64.58
1-4-1100-3212	Grader Parts and Repairs	0.00	5460.63	10000	4539.37	45.39
1-4-1100-3220	Western Star 2024 License	0.00	1841.00	1841	0.00	0.00
1-4-1100-3221	Western Star 2024 Fuel	0.00	8352.67	6000	-2352.67	-39.21
1-4-1100-3222	Western Star 2024 Parts and Repairs	0.00	779.35	5000	4220.65	84.41
1-4-1100-3225	Western Star2005 License	0.00	1723.25	1691	-32.25	-1.91
1-4-1100-3226	Western Star 2005 Fuel	0.00	1210.51	10000	8789.49	87.89
1-4-1100-3227	Western Star 2005 Parts and Repairs	0.00	3772.99	10000	6227.01	62.27
1-4-1100-3241	Backhoe Fuel	0.00	2084.42	5500	3415.58	62.10
1-4-1100-3242	Backhoe Parts and Repairs	0.00	5658.34	7500	1841.66	24.56
1-4-1100-3256	2019 GMC Fuel	0.00	3685.67	7000	3314.33	47.35
1-4-1100-3257	2019 GMC Parts and Repairs	0.00	4795.23	4000	-795.23	-19.88
1-4-1100-3260	RAM 2025 LICENSE	0.00	265.25	288	22.75	7.90
1-4-1100-3261	RAM 2025 Fuel	0.00	3011.82	1500	-1511.82	-100.79
1-4-1100-3262	RAM 2025 Parts and Repairs	0.00	5329.73	0	-5329.73	0.00
1-4-1100-3270	Freightliner Truck License	0.00	2144.00	2144	0.00	0.00
1-4-1100-3271	Freightliner Fuel	0.00	7390.87	10000	2609.13	26.09
1-4-1100-3272	Freighliner Parts and Repairs	0.00	4548.56	8000	3451.44	43.14
1-4-1100-3273	Expenses Re Argo	0.00	0.00	500	500.00	100.00
1-4-1100-3275	Tractor Fuel	0.00	155.98	1000	844.02	84.40
1-4-1100-3276	Tractor Repairs	0.00	1787.58	1000	-787.58	-78.76
1-4-1100-3281	Excavator Fuel	0.00	854.70	8500	7645.30	89.94

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

Page : 7

Date : Aug 07,2025

Time : 3:29 pm

Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
EXPENSE						
1-4-1100-3282	Excavator Parts and Repairs	0.00	732.78	5000	4267.22	85.34
1-4-1100-3660	Benefits - Group Insurance	0.00	13724.03	18920	5195.97	27.46
1-4-1100-3690	EHT Premiums- Roads	0.00	0.00	6767	6767.00	100.00
1-4-1100-3700	WSIB Premiums Roads	0.00	2929.49	11281	8351.51	74.03
1-4-1100-3710	Garage - Telephone	0.00	275.70	500	224.30	44.86
1-4-1100-3720	Garage - Hydro	0.00	2945.82	3000	54.18	1.81
1-4-1100-3725	Travel	0.00	769.24	2500	1730.76	69.23
1-4-1100-3730	Conferences & Training	0.00	1949.25	4000	2050.75	51.27
1-4-1100-3740	Plans and Studies	0.00	0.00	1000	1000.00	100.00
1-4-1100-3745	Engineering Costs	0.00	0.00	11000	11000.00	100.00
1-4-1100-3750	Insurance	0.00	43951.24	43951	-0.24	0.00
1-4-1100-3760	Signage	0.00	124.15	3000	2875.85	95.86
1-4-1100-3765	Health & Safety	0.00	6871.91	9000	2128.09	23.65
1-4-1100-3770	Boots and Clothing Allowance	0.00	2883.92	3250	366.08	11.26
1-4-1100-3810	Long Term Loans - Principal	0.00	61610.65	168047	106436.35	63.34
1-4-1100-3915	Long Term Loans - Interest	0.00	14545.19	35420	20874.81	58.94
1-4-1100-4320	Trsf to reserves for Equipment	0.00	0.00	32500	32500.00	100.00
1-4-1100-4430	Costs Re: Aggregate Pits	0.00	0.00	1000	1000.00	100.00
1-4-1100-4436	Transfer to Reserve for Future Rd Needs	0.00	0.00	20000	20000.00	100.00
1-4-1100-4460	Beaver Control	0.00	0.00	1000	1000.00	100.00
1-4-1100-4467	Trsf To Capital Budget	0.00	0.00	190147	190147.00	100.00
Total Public Works		0.00	591269.24	1378149	786879.76	57.10
1300 Environmental						
1-4-1300-1460	EI Premiums Landfill	0.00	242.63	440	197.37	44.86
1-4-1300-1476	Omers Contributions- Landfill Site	0.00	0.00	1723	1723.00	100.00
1-4-1300-4505	Site Cleanup	0.00	4558.85	13000	8441.15	64.93
1-4-1300-4510	Site Expenditures	0.00	7541.45	28000	20458.55	73.07
1-4-1300-4520	Trsf to Reserve Landfill Closure	0.00	0.00	10400	10400.00	100.00
1-4-1300-4610	Recycling	0.00	11813.67	11500	-313.67	-2.73
1-4-1300-4620	Wages-Landfill Site	0.00	11274.92	19143	7868.08	41.10
1-4-1300-4640	Employer Health Tax	0.00	0.00	373	373.00	100.00
1-4-1300-4650	WSIB	0.00	143.84	622	478.16	76.87
Total Environmental		0.00	35575.36	85201	49625.64	58.25
1400 Health						
1-4-1400-5110	Health Unit	0.00	22085.52	44271	22185.48	50.11
1-4-1400-6510	Cemetery Expenses	0.00	2417.82	2500	82.18	3.29
Total Health		0.00	24503.34	46771	22267.66	47.61
1500 Social Services						
1-4-1500-6110	General Assistance	0.00	188825.70	323701	134875.30	41.67
Total Social Services		0.00	188825.70	323701	134875.30	41.67

TOWNSHIP OF CHISHOLM
Budget Variance Report



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Date : Aug 07,2025

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Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
EXPENSE						
Total Social Services						
		0.00	188825.70	323701	134875.30	41.67
1600 Home for Aged						
1-4-1600-6210	Home for the Aged	0.00	27817.98	55635	27817.02	50.00
1-4-1600-6211	Redevelopment Levy	0.00	0.00	7919	7919.00	100.00
Total Home for Aged						
		0.00	27817.98	63554	35736.02	56.23
1700 Parks & Recreation						
1-4-1700-1110	Parks Expenses	0.00	2508.96	5000	2491.04	49.82
1-4-1700-1115	Tennis Court	0.00	218.34	500	281.66	56.33
1-4-1700-1200	Parks & Recreation Insurance	0.00	7664.78	7665	0.22	0.00
Total Parks & Recreation						
		0.00	10392.08	13165	2772.92	21.06
1800 Recreation Programs						
1-4-1800-1310	Recreation Programs and Events	0.00	27.57	800	772.43	96.55
Total Recreation Programs						
		0.00	27.57	800	772.43	96.55
1900 Library Services						
1-4-1900-1905	East Ferris Library	0.00	0.00	1000	1000.00	100.00
1-4-1900-1910	Powassan Library	0.00	11895.20	23568	11672.80	49.53
Total Library Services						
		0.00	11895.20	24568	12672.80	51.58
2000 Planning & Development						
1-4-2000-1110	Planning Expenses	0.00	2480.84	10000	7519.16	75.19
1-4-2000-1111	Trsf to Reserve Re OPZBA Review	0.00	0.00	10000	10000.00	100.00
1-4-2000-1135	Com. of Adj./Plann Advisory Com	0.00	0.00	750	750.00	100.00
1-4-2000-1321	Plan Expenses	0.00	19533.60	21300	1766.40	8.29
1-4-2000-1330	Drainage Expenses	0.00	0.00	7000	7000.00	100.00
Total Planning & Development						
		0.00	22014.44	49050	27035.56	55.12
4000 Education Req Public						
1-4-4000-1000	English Public Requisition	0.00	102189.03	198852	96662.97	48.61
1-4-4000-2000	French Public Requisition	0.00	2175.63	3416	1240.37	36.31
Total Education Req Public						
		0.00	104364.66	202268	97903.34	48.40
5000 Education Req Separate						
1-4-5000-1000	French Separate Requisition	0.00	7625.44	13131	5505.56	41.93
1-4-5000-2000	English Separate Requisition	0.00	9865.84	17435	7569.16	43.41
Total Education Req Separate						
		0.00	17491.28	30566	13074.72	42.78
7000 Education - Commercial/Industrial						
1-4-7000-1000	Education - Commercial/Industrial	0.00	0.00	10118	10118.00	100.00
Total Education - Commercial/Industrial						
		0.00	0.00	10118	10118.00	100.00

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

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Date : Aug 07, 2025

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Fiscal Year : 2025 Period : 12
 Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
EXPENSE						
<hr/>						
	Total Education - Commercial/Industrial	0.00	0.00	10118	10118.00	100.00
	Total EXPENSE	0.00	1545716.31	3200566	1654849.69	51.70
<hr/>						
REVENUE						
<hr/>						
	5200 Provincial Grants					
2-3-5200-5300	Provincial Grants	0.00	0.00	-100502	-100502.00	100.00
	Total Provincial Grants	0.00	0.00	-100502	-100502.00	100.00
	6500 revenue					
2-3-6500-5800	Transfer from Reserves Fire Dept	0.00	0.00	-170400	-170400.00	100.00
	Total revenue	0.00	0.00	-170400	-170400.00	100.00
	8000 Other Revenue					
2-3-8000-4190	Contr from Res for Cap Expenditures	0.00	0.00	-95000	-95000.00	100.00
2-3-8000-8200	Contr. From Deferred Revenue	0.00	0.00	-119351	-119351.00	100.00
2-3-8000-8300	Contribution From Operating Account	0.00	0.00	-190147	-190147.00	100.00
2-3-8000-9919	Contribution From Reserves Working Funds	0.00	0.00	-15000	-15000.00	100.00
2-3-8000-9920	Contribution From Reserves- Road Equip	0.00	-68546.60	-77000	-8453.40	10.98
	Total Other Revenue	0.00	-68546.60	-496498	-427951.40	86.19
	Total REVENUE	0.00	-68546.60	-767400	-698853.40	91.07
<hr/>						
EXPENSE						
<hr/>						
	300 Administration					
2-4-0300-1730	Computer Equipment	0.00	0.00	5000	5000.00	100.00
	Total Administration	0.00	0.00	5000	5000.00	100.00
	500 Fire Department					
2-4-0500-2185	Fire Dept Clothing Expenses	0.00	8850.07	20400	11549.93	56.62
2-4-0500-2255	Fire Dept Equipment Capital	0.00	24914.24	150000	125085.76	83.39
	Total Fire Department	0.00	33764.31	170400	136635.69	80.19
	1100 Public Works					
2-4-1100-3115	Gravel Application	0.00	235462.40	240000	4537.60	1.89
2-4-1100-3140	Equipment Capital Purchases	0.00	68546.60	77000	8453.40	10.98
2-4-1100-4446	Memorial Park Reconstruction	0.00	0.00	200000	200000.00	100.00
2-4-1100-4452	Golf Course Rd Reconstruction	0.00	16766.62	75000	58233.38	77.64
	Total Public Works	0.00	320775.62	592000	271224.38	45.81
	Total EXPENSE	0.00	354539.93	767400	412860.07	53.80

TOWNSHIP OF CHISHOLM
Budget Variance Report



GL5070

Page : 10

Date : Aug 07, 2025

Time : 3:29 pm

Fiscal Year : 2025 Period : 12
Account Code : 1-1-1000-1210 To 2-4-1100-4456

Budget Type : FINAL BUDGET

Acct Code	Acct Desc	Current Month	Year to Date	Budget Amt	Variance	% Variance
Report Total		0.00	-910961.55	0	910961.55	0.00

Corporation of the Township of Chisholm

Municipal Office: 2847 Chiswick Line, RR #4, Powassan, ON P0H 1Z0

(705) 724-3526 - Fax (705) 724-5099

info@chisholm.ca

Lesley Marshall, CAO Clerk-Treasurer

MEMO

To: Council

From: Shawn Hughes, Ops Superintendent

Date: Aug 8, 2025

Re: Public Works Activity Report (July 4, 2025– Aug 8, 2025)

Landfill/Roads/Parks

Applied gravel to Pioneer, Gravelle, Maple, and Bell Carin Road
Replaced door at landfill building that was damaged by wildlife
Ditching on Boundary Road
Cleaned bever debris from several culverts
Replaced entrance culvert on Golf course road
Ditching on Gravelle road
Minor washout repairs
Removal of trees after hours on Maple Road
Push landfill
Started working on limited maintained portion of beach road to fill deep holes

Equipment

2005 Western star required new air tank, hanger bearing with bracket, universal joints and a slip shaft replaced after a break down on the road side also requiring a tow call
2016 Freightliner required a new hoist to be installed after a seal started to leak in the old one, originally was going to have it rebuild however the projected cost became almost equal to purchasing new.
Backhoe tire repairs
2019 GMC required new battery
Lawn mower required mower deck to be repaired and three new spindles installed

Other notes

All equipment is back up and running and in the coming weeks public works will be continuing repairs to the limited maintained portion of beach road to ensure it remains safe and passable, we will be using salvaged material from the dig out on Golf Course Road as well as material from the township pit on Fossmill Road. Ditching on Wasing and Gravelle Road will also be completed. The dig out on Golf Course Road will be regraded and gravel added to have it ready for resurfacing after the long weekend in Sept.



Date: Aug. 12/25
Item: 10a

Corporation of the Township of Chisholm

Municipal Office: 2847 Chiswick Line, RR #4, Powassan, ON P0H 1Z0

(705) 724-3526 - Fax (705) 724-5099

info@chisholm.ca

Lesley Marshall, CAO Clerk-Treasurer

Gail Degagne, Mayor

MEMO

To: Council

From: Shawn Hughes, Ops Superintendent

Date: Aug 8, 2025

Re: Argo and Canoe

The Argo was purchased in 2018 with the intention of being used to help mitigate the problems with beaver dams in remote areas of the township. In the past 3 years the Argo has not been used for any beaver mitigation and has only sat in the public works shop or storage building. The Argo has very low hours (74.1) and is still in like new condition. The past couple years the public works crew has had to work over water and even under bridges at times using the canoe for access as the banks are often too steep to get the Argo into the water. This has proven to not be a viable option as the canoe is too narrow and not safe. With the continued issues requiring the public works crew to get into the water to remove the blockages caused by beavers it is my recommendation that council declares the Argo and canoe both surplus and sell by auction and use the proceeds from the sale to purchase a flat bottom boat with outboard motor for working in the water, as well as a snow blower attachment for our tractor. The flat bottom boat would create a safer more stable work area for in water work, and the snow blower would make snow removal at the office and fire hall much easier and reduce the snowbanks at the driveway, it could also be used for removal of snow from along guide rails and bridge decks.

Snowblower expected cost 9K

Boat cost 3k (12-foot Tracker Grizzly 1236)

Motor cost 1-2k

Argo potential value: 17-20k as seen on auction results for similar models

Canoe potential value: unknown



Date: Aug. 12/25
Item: 106

Jessica Laberge

From: Chris Melanson <cmelanson@campaign-office.com>
Sent: Monday, July 7, 2025 3:06 PM
To: Jessica Laberge
Subject: The Royal Canadian Legion Ontario Command- 13th Annual Military Service Recognition Book
Attachments: Rates.pdf

Hello Jennifer,

Thank you in advance for your interest in the **Military Service Recognition Book**. Please find attached information outlining the Command Legion's important remembrance project this year on behalf of our Veterans.

This unique remembrance publication includes past and present-day Veterans biographies and photographs. With the help of our Veterans, their families and friends, submissions are collected at local legion branches

Here's your annual partnership ad. Still only \$395. tax incl.



Township of Chisholm

2847 Chiswick Line
Powassan, ON P0H 1Z0
Telephone: 705-724-3526

*Council and Residents are
Proud to Salute the Veterans
and the Legion.*

Proud Supporter of our Veterans

Proceeds raised from this annual project are used to support the **Veterans Transition Programs** that help Veterans who suffer from **PTSD, Mental Illness and other such challenges**. These programs assist them in transitioning from military life to civilian life.

It is available for all to see at local legion branches and online at the Ontario Command Legion's website: <http://www.on.legion.ca/remembrance/military-service-recognition-book>. It helps us, and



Date: Aug 12/25
Item: 11 a

our younger generations, appreciate and never forget the Sacrifices made by our Veterans for the freedoms we enjoy today.

We would sincerely appreciate **your** support and appreciation for our Veterans by purchasing an advertisement in our next edition. If you require any additional information, please reply to this email or phone me at our toll-free number below. I will follow up with you in the near future.

Thank you for your consideration and/or support.

Sincerely,

Chris Melanson

Advertising Rep / Publication Office

The Royal Canadian Legion Ontario Command

Campaign Office

(1-855-241-6967)



www.on.legion.ca

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www.on.legion.ca

The Royal Canadian Legion Ontario Command

“Military Service Recognition Book”

Dear Sir/Madam:

Thank you for your interest in **The Royal Canadian Legion Ontario Command**, representing **Ontario's Veterans**. Please accept this written request for your support, as per our recent telephone conversation.

The Royal Canadian Legion Ontario Command is very proud to be once again printing over **10,000 copies** of our **13th annual “Military Service Recognition Book”**, scheduled for release by October 2026. This unique remembrance publication recognizes and honours our Province's Veterans and helps us fulfill the Legion's role as the **“Keepers of Remembrance”**. Proceeds raised from this annual appeal are also used to support Veterans Transition Programs to help modern day Veterans that suffer from PTSD and other challenges.

The Legion is recognized as one of Canada's largest Veterans Support Organizations and we are an integral part of the communities we serve. This project helps ensure the Legion's continued success. We would like to have your organization's support for this Remembrance project by sponsoring an advertisement space in our **“Military Service Recognition Book.”**

Please find enclosed a rate sheet for your review. Whatever you are able to contribute to this worthwhile endeavor would be greatly appreciated. For further information please contact **Ontario Command Campaign Office** toll free at **1-855-241-6967**.

Thank you for your consideration and/or support.

Sincerely,

Lynn McClellan
President



MSR Guide



www.on.legion.ca

The Royal Canadian Legion Ontario Command

"Military Service Recognition Book"

Advertising Prices

<u>Ad Size</u>	<u>Cost</u>		<u>HST</u>		<u>Total</u>
Full Colour Outside Back Cover	\$2,579.65	+	\$335.35	=	\$2,915.00
Inside Front/Back Cover (Full Colour)	\$2,243.36	+	\$291.64	=	\$2,535.00
2 Page Spread (Full Colour)	\$3,588.50	+	\$466.50	=	\$4,055.00
Full Page (Full Colour) 7" X 9.735"	\$1,765.49	+	\$229.51	=	\$1,995.00
½ Page (Full Colour) 7" X 4.735"	\$969.03	+	\$125.97	=	\$1,095.00
¼ Page (Full Colour) 3.375" X 4.735"	\$575.22	+	\$74.78	=	\$650.00
1/10 Page (Full Colour b/card) 3.375" X 4.735"	\$349.56	+	\$45.44	=	\$395.00

H.S.T. Registration # 10686 2824 RT0001

All typesetting and layout charges are included in the above prices.

A complimentary copy of this year's publication will be received by all advertisers purchasing space of 1/10 page and up, along with a Certificate of Appreciation from the Ontario Command.



PLEASE MAKE CHEQUE PAYABLE TO:

The Royal Canadian Legion
Ontario Command
(RCL ON)
(Campaign Office)
P O Box 8055, Station T CSC
Ottawa, ON K1G 3H6



Support for Making the NORDS Pilot Program Permanent and Expanding Program Eligibility

WHEREAS the Northern Ontario Resource Development Support (NORDS) pilot program was introduced to help Northern Ontario municipalities address infrastructure pressures resulting from natural resource sector activities;

AND WHEREAS the funding provided through the NORDS pilot was very well received by the municipal sector, as it delivered timely and much-needed financial support to many communities across the North;

AND WHEREAS the program has allowed municipalities, such as the City of North Bay, to strategically stack multi-year allocations in order to support large-scale infrastructure initiatives critical to community development and economic growth;

AND WHEREAS the NORDS pilot program has clearly demonstrated its value and effectiveness in helping Northern municipalities address the infrastructure challenges tied to resource development and extraction;

AND WHEREAS rural and northern municipalities are also facing infrastructure degradation resulting from the increasing size and frequency of agricultural machinery and activity, which is currently outside the scope of the pilot;

THEREFORE BE IT RESOLVED THAT the Council of the Township of Chisholm strongly urges the Government of Ontario to make the Northern Ontario Resource Development Support (NORDS) program a permanent fixture of its support to Northern municipalities;

AND FURTHER THAT the Province consider expanding program eligibility to recognize the significant impact that agricultural equipment and operations have on municipal infrastructure, particularly in rural communities;

AND FURTHER THAT municipalities be encouraged to continue utilizing the ability to stack NORDS allocations over multiple years to support the planning and delivery of major infrastructure projects;

AND FURTHER THAT a copy of this resolution be forwarded to the Minister of Northern Economic Development and Growth, the Minister of Agriculture, Food and Agribusiness, the Minister of Infrastructure, the Minister of Natural Resources, local MPP, the Association of Municipalities of Ontario (AMO), the Federation of Northern Ontario Municipalities (FONOM), Northwestern Ontario Municipal Association, Rural Ontario Municipalities Association and all Northern Ontario municipalities for their awareness and support.



Date: Aug 12/25
Item: 11 b

Jessica Laberge

From: FONOM Office/ Bureau de FONOM <fonom.info@gmail.com>
Sent: Tuesday, July 22, 2025 10:23 AM
Subject: Letter of Support from Mayor
Attachments: CTA Draft of Template for Letter of Support - Municipal Copy.docx; Almost There on Headhead and formatted - July 15 Draft.docx

Good morning

Dear Mayor and Council,

On behalf of the Federation of Northern Ontario Municipalities (FONOM), I would like to ask for your support for a project that holds transformative potential for Northern Ontario and Canada as a whole.

The FONOM Board has submitted a formal proposal to both the Prime Minister and the Premier of Ontario, advocating for the adoption of a 2+1 Highway System on Highways 11 and 17. We are requesting that this project be designated as a **Nation-Building Priority** under the Building Canada Act.

The benefits of this proposal are significant, with **improved safety** as the foremost objective. In addition, the 2+1 model offers economic, environmental, and national security advantages—making it a strategic investment in Canada's connectivity and long-term growth.

We respectfully ask that:

1. This email be shared with your full Council, and
2. The Mayor consider submitting a **letter of support** using the attached sample template.

Your endorsement will demonstrate to both levels of government the unified support of Northern Ontario municipalities for this vital infrastructure project.

For your reference, I have included:

- A **copy of our submission** to the Prime Minister and Premier
- A **template letter of support** for your convenience

We are happy to answer any questions or provide additional information if you'd like.

Thank you for your consideration and your continued support of FONOM's advocacy work.

Talk soon, Mac.



Date: Aug. 12/25
Item: 11c

July 15, 2025

The Right Honourable Mark Carney
Prime Minister of Canada
80 Wellington Street
Ottawa, ON K1A 0A2
SENT BY EMAIL: PM@pm.gc.ca

The Honourable Doug Ford
Premier of Ontario
Legislative Building, Queen's Park
Toronto, ON M7A 1A1
SENT BY EMAIL: Premier@ontario.ca

Dear Prime Minister Carney and Premier Ford,

Subject: *A Nation-Building Case for a 2+1 Highway for enhanced east-west Canadian trade
in Alignment with Prime Minister Carney's Five Criteria*

Purpose

This briefing presents a compelling case for federal investment in upgrading Northern Ontario's Highway 11 and Highway 17, utilizing **the proven 2+1 highway model**. Supported by evidence in infrastructure policy, safety, economic performance, and national security, the proposal aligns directly with the **five nation-building criteria** set out by Prime Minister Carney under the ***Building Canada Act***.

We propose a two-phase approach:

- **Phase 1**
 - Construct 2+1 on **Highway 11 segments from North Bay to Cochrane**
 - Construct 2+1 on **Highway 17 from Renfrew to Sudbury**
- **Phase 2**
 - Extend the 2+1 **configuration from Cochrane to Nipigon on Highway 11**
 - Construct the 2+1 **configuration from Thunder Bay to Kenora on Highway 11 and 17**
 - Construct 2+1 on **Highway 17 from Sault Ste. Marie to Sudbury**

This initiative is far more than a regional infrastructure upgrade—it is a nation-building investment. It will strengthen Canada's internal connectivity, improve transportation resilience, and contribute to long-term economic growth, safety, and sovereignty.

Background

With the **Building Canada Act** in place, the Government of Canada is proceeding with consultations with provinces, territories and Indigenous rights-holders to determine the initial list of national interest projects. This proposal presents a project deemed of national interest.

The **Building Canada Act** focuses on creating a unified Canadian economy that promotes enhanced trade between the east and west within Canada. It also focuses on the development of major nation-building projects that will likely involve the transportation of large industrial materials for building. With a vast land area and diverse geography, an efficient transportation network is crucial for connectivity and facilitating the movement of materials.

While air and rail form part of Canada's transportation network, highways and trucking are the backbone of Canada's transportation system, connecting major cities, towns and rural communities. Trucking companies and drivers rely on governments to ensure a well-connected transportation network, including highways, major routes, border crossings, and ports, for efficient and safe operations. In turn, knowing the most efficient and safe highways and routes helps truckers save time, fuel, and operational costs.

The Trans-Canada Highway itself—of which Highways 17 and 11 are a vital part—is the **longest continuous national highway in the world**, connecting all ten provinces and three territories. During the Great Depression, the federal government funded the highway's early development as a job-creation initiative and a strategic investment in national cohesion. Over \$19 million was allocated to the provinces to construct a continuous road, enabling Canadians to travel across the Dominion without entering the United States. That same nation-building spirit is now needed once again in Northern Ontario.

Proposal

Except for Newfoundland, Prince Edward Island, and Ontario, most of the routes used by truckers crossing Canada are four-lane highways. In Ontario, truckers heading east from Manitoba or west from Quebec can choose to cross the province via Highway 17, the Trans-Canada Highway, or Highway 11, and what is now known as the **Northern Trans-Canada Route**. Truckers travelling from Toronto to western Canada can choose to take either 1) Highway 69 to Highway 17, then join the **Northern Route** of Highway 11 via Sturgeon Falls and King's Highway 64, or 2) Highway 11 to North Bay, then the **Northern Route**. Almost all sections of Highways 17 and 11 between the Manitoba border and Renfrew in eastern Ontario are two lanes, except for ongoing highway twinning projects near Nipigon and west of Thunder Bay, as well as a small, complete section east of Sault Ste. Marie. A small section of twinning has also been completed at Arnprior.

With Ontario being Canada's busiest province for truck traffic, these vital highways, which are linked to much of the country's economic activity, need to be considered for continued expansion beyond their existing two-lane profile. From their early days, they have formed part of Canada's **critical national corridor**, from playing a foundational role in connecting Canada's frontier communities enable economic development and assert national

sovereignty across the North. Unfortunately, road safety and infrastructure conditions in northern Ontario are deteriorating, according to the Ontario Trucking Association. Their primary concern is the danger of passing other vehicles. In turn, the Truckers for Safer Highways association recently stated: “People and truckers are dying on these highways!” That is why the Federation of Northern Municipalities, an organization representing 110 cities, towns and municipalities. Has been a consistent and vocal advocate for the adoption of the 2+1 highway model in Northern Ontario. This cost-effective, safety-enhancing design has proven successful in many countries, including Sweden, Finland, and Australia. A 2+1 highway expands on a 2-lane road by implementing continuously alternating passing lanes and separates opposing directions of traffic with a crash-rated median barrier, resulting in safety outcomes that are equal to fully twinned highways.

The Government of Ontario is responding and has announced two pivotal initiatives that mark a turning point for Highway 11, offering a clear opportunity for federal collaboration. First, a **pilot project** is scheduled to commence in 2026 on a 2+1 highway segment between **North Bay and Temagami**. Second, the province committed to extending the 2+1 configuration further north, from **Temiskaming Shores to Cochrane**. These two segments lay the groundwork for a scalable, long-term corridor strategy—a shared infrastructure vision well-suited to a federal-provincial nation-building partnership that would see a phased approach to northern Ontario’s highway development:

Data from Statistics Canada (see Appendix A) highlights that a five-year average from 2013 to 2017, over **925,000 truck shipments** were made between Western Canada and the Toronto/Montreal region via two-lane highways in Northern Ontario. By comparison, **960,005** between Toronto and Montréal, **206,574** between Toronto and Hamilton and 96,607 between Toronto and Windsor — routes served by four-lane highways. Put simply, **there is as much transport traffic on Highway 17 and 11 as on the Highway 401 corridor**—but it is forced to spread over narrower, less safe roads.

Priority should be given to Highway 11, as it offers a **preferred westward route** for commercial carriers. Compared to Highway 17, it is less hilly reducing fuel consumption and is not subject to frequent closures caused by Lake Superior’s weather systems. In short, Highway 11 is more reliable and increasingly indispensable to national logistics and supply chains. Highway 11 will also be critical to the rapidly expanding mining and agriculture sectors in the north that depend on a safe and efficient transportation corridor.

Ministry of Transportation **Annual Average Daily Traffic (AADT)** volumes from 2021 confirm this importance:

- **Near Temiskaming Shores:** 7,800
- **Near Englehart:** 6,100
- **Between Kirkland Lake and Cochrane:** 3,200 to 5,500

These figures **meet or exceed international thresholds** for 2+1 highway justification. In fact, Ontario’s Ministry of Transportation and Swedish transport authorities both find 2+1 highways are effective and safe at volumes of up to **18,000–20,000 AADT**, which is well

above the current corridor levels of 3,200–7,800. This places Highway 11 within the model’s ideal “sweet spot”—not only today, but for decades to come.

Moreover, these traffic counts were gathered during the COVID-19 pandemic, when private vehicle use was depressed. Actual normalized volumes are likely even higher.

Despite this high usage and strategic importance, Highway 11 faces challenges stemming from decades of underinvestment. These include:

- **Substandard Road Geometry**
- **Insufficient passing opportunities**
- **Above-average collision and fatality rates**
- **Regular closures due to weather and accidents**

These weaknesses not only endanger lives but also **disrupt freight movement, delay goods, and increase costs** for industries that depend on timely delivery.

The **2+1 model, featuring a crash-rated median barrier and alternating passing lanes every few kilometres, significantly improves safety and traffic flow at a substantially reduced cost compared to** traditional four-lane twinning. This makes it the ideal design for long rural corridors with steady but moderate traffic, such as Highway 11.

Alignment with Prime Minister Carney’s Five Nation-Building Criteria

1. Strengthen Canada’s Autonomy, Resilience, and Security

- **Strategic Defence Logistics:** Highways 17 and 11 support access to key military and NORAD infrastructure, including CFB North Bay. It also offers critical redundancy should either highway become compromised.
- **Nuclear Waste Transport:** The Nuclear Waste Management Organization has identified these highways for the secure transport of used nuclear reactor rods to a planned long-term storage site in Northwestern Ontario. Enhanced road safety is essential.
- **Emergency and Climate Resilience:** These roads play a vital role in wildfire evacuations and emergency response functions that will only grow more urgent with climate change.
- **Critical Minerals Access:** As Canada builds out its critical minerals sector, Highways 17 and 11 are essential for transporting the tools, supplies, and workforce needed to unlock Northern resource potential.

2. Deliver Economic Benefits and Support Growth

- **Economic Resilience and Supply Chain Reliability**
Highways 17 and 11 are a lifeline for national industries such as mining, forestry, agriculture, and manufacturing. Collisions and closures in this corridor disrupt supply chains, delay shipments, and raise costs—undermining productivity and competitiveness. A safer, more reliable route will protect against these losses and help

sustain Canada's industrial and export performance, particularly as interprovincial trade barriers ease and east-west commercial traffic increases.

- **Workforce Access and Regional Efficiency**
Improved traffic flow enhances access for workers, goods, and services, strengthening regional economies and making it easier for businesses to attract and retain talent.
- **Job Creation and Indigenous Participation**
Construction and long-term maintenance will create employment opportunities, with strong potential for Indigenous training, contracting, and equity partnerships.
- **Tourism and Local Business Vitality**
As the primary transportation artery for dozens of rural communities, Highways 17 and 11 support tourism, retail, and service sectors. Safer, faster routes help keep these towns economically viable and socially connected.
- **High Return on Investment**
According to the Northern Policy Institute, the proposed 2+1 pilot for Highway 11 delivers a benefit-cost ratio of **1.0 at 20 years**, rising to **3.6 at 60 years**—clear evidence of enduring value.

3. High Likelihood of Successful Execution

- **Shovel-Ready Projects:** Ontario's North Bay–Temagami pilot is fully designed and poised to go to tender
- **Provincial Commitment Already Secured:** The province has also announced plans to extend the 2+1 model northward between Temiskaming Shores and Cochrane.
- **Proven Design Model:** The 2+1 design has achieved fatality reductions of up to 76% in countries like Sweden, Finland, and Australia. It offers a practical model for safe, efficient travel across long rural corridors. Ontario's projects benefit from this body of international evidence.
- **Faster Cheaper Delivery:** By leveraging existing roadbeds, 2+1 roads require less land acquisition and construction time, avoid significant delays from environmental permitting, and can be implemented in phases. Ontario's own pilot designs incorporate global best practices from around the world.
- **Expandable by Design:** 2+1 highways can be converted to 2+2 highways in the future when traffic volumes warrant it, making 2+1 roads a flexible and cost-efficient steppingstone, ideal for future-proofing national transportation infrastructure.

4. Advance the Interests of Indigenous Peoples

- **Early and Ongoing Engagement:** Highways 17 and 11 intersect the traditional territories of several Indigenous Nations. Their early and ongoing involvement ensures meaningful participation and long-term benefits.
- **Pathways to Economic Reconciliation:** Indigenous-led training, employment, and

- equity stakes can be prioritized into project delivery, creating generational value. With designs that are modular, the Proposal also supports phased contracting and development models.
- **Improved Safety for Remote Access:** Both Highways are a lifeline for many Indigenous communities, enabling access to healthcare, food, education, and evacuation routes. Safer highways are a matter of equity.

5. Contribute to Clean Growth and Climate Objectives

- **Lower Emissions from Freight:** Improved traffic flow reduces idling, braking, and congestion, directly cutting greenhouse gas emissions. Infrastructure for electric vehicle (EV) charging can be integrated into the design.
- **Sustainable Construction Practices:** Ontario's design process is already integrating lower-emission materials and recycled aggregates to help Canada reach its climate goals.
- **Reduced Environmental Footprint:** Compared to full twinning, 2+1 highways use less land, preserve wildlife corridors, and prevent overbuilding—balancing transportation needs with environmental stewardship.

Conclusion

Transforming the Trans-Canada's Highway 17 and its Highway 11 Northern Route into 2+1 corridors is not simply a matter of regional equity—it is a strategic investment in Canada's future. It safeguards our autonomy, strengthens our supply chains, advances reconciliation, and supports economic growth—while reinforcing the vital national bond between northern and southern Canada.

The Federation of Northern Ontario Municipalities believes this project reflects the values and vision of a confident, resilient country—one that invites its northern regions to be equal partners in prosperity.

We now call on the provincial and federal government to build a Trans-Canada Highway worthy of our national ambitions—modern, safe, autonomous, and truly coast-to-coast.

Sincerely,



Danny Whalen
President

cc'd pauline.rochefort@parl.gc.ca
 minister.mto@ontario.ca
 Patty.Hajdu@parl.gc.ca

Marcus.Powlowski@parl.gc.ca
Eric.Melillo@parl.gc.ca
Dominic.LebLANc@parl.gc.ca
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clowry@mississippimills.ca
admin@noma.on.ca

Appendix A

Number of Truck Shipments by Routes ^{Note 1}						# of lanes in Ontario
	2013	2014	2015	2016	2017	
Truck shipments to and from major destinations in western Canada to Toronto and Montreal	1,019,899	927,405	986,136	924,682	767,998	2 lanes northern Ontario / 4 lanes southern and eastern segments
					NOTE: 5 year average 2013 to 2017= 925,224	
Truck shipments to and from Toronto and Montreal	867,321	894,068	1,237,732	916,433	884,474	4+ lanes
					Note: 5 year average = 960,005	
Truck shipments to and from Toronto and Windsor	67,119	100,507	97,640	80,267	142,502	4+ lanes
					Note: 5 year average= 97,607	
Truck shipments to and from Toronto and Hamilton	181,567	191,839	186,954	332,986	139,044	4+ lanes
					Note: 5 year average= 206,514	

Note 1: Statistics Canada. Table 23-10-0142-01. Origin and destination of transported commodities, Canadian Freight Analysis Framework (see Appendix A). Shipments represent the aggregate number of shipments transported.

[Your Municipalities Letterhead]

[Date]

The Right Honourable Mark Carney

Prime Minister of Canada

80 Wellington Street

Ottawa, ON K1A 0A2

Email: PM@pm.gc.ca

The Honourable Doug Ford

Premier of Ontario

Legislative Building, Queen's Park

Toronto, ON M7A 1A1

Email: Premier@ontario.ca

Cc: Federation of Northern Ontario Municipalities (FONOM) – fonom.info@gmail.com

Re: Support for Nation-Building 2+1 Highway Infrastructure in Northern Ontario

Dear Prime Minister Carney and Premier Ford,

On behalf of the Canadian Trucking Alliance, I am writing to express our strong support for the Federation of Northern Ontario Municipalities' proposal to expand Highways 11 and 17 in Northern Ontario using the **2+1 highway model**.

We believe this initiative aligns with national priorities related to economic resilience, transportation safety, Indigenous engagement, and climate-conscious infrastructure investment. A modern, safe, and efficient highway corridor through Northern Ontario is not only critical for regional development—it is essential for Canada's internal trade, supply chain continuity, and national cohesion.

The 2+1 highway approach offers a cost-effective, scalable, and environmentally responsible solution. We commend the Government of Ontario for launching a pilot segment between North Bay and Temagami, and we urge both levels of government to expand this model through a coordinated, nation-building strategy.

We respectfully encourage your governments to move forward with this project as a priority under the **Building Canada Act** framework.

Sincerely,

[Name]

[Title]

[Organization Name]

[Contact Information]

From: Ontario Community Environment Fund (MECP) <OCEF@ontario.ca>
Sent: Wednesday, July 30, 2025 4:07 PM
To: Ontario Community Environment Fund (MECP)
Subject: 2025 Ontario Community Environment Fund Call for Proposals – Application Deadline September 24 @ 5pm EDT

Good afternoon,

The Ministry of the Environment, Conservation and Parks (MECP) is currently accepting applications for the Ontario Community Environment Fund (OCEF). The Ontario Community Environment Fund directs money collected from environmental penalties, back into community-based environmental projects in the region where violations and environmental impacts happened.

More than \$2,900,000 is available for projects in three of the five regions identified by the Ministry of the Environment, Conservation and Parks' regions. Please visit the OCEF webpage to see if your project proposal would fall within one of the following eligible regions:

- Southwest Region: \$1,602,577.85
- West-Central Region: \$721,425.00
- Northern Region: \$585,875.32
- Central Region: \$0 – no funding available
- Eastern Region: \$0 – no funding available

Not-for-profit organizations, municipalities, schools, colleges, universities, as well as Indigenous organizations and communities, can apply to access this government funding. During the competitive evaluation process, applicants must demonstrate that their project proposal is well designed, will lead to community and environmental benefits, and will support one, or both of the following goals:

1. Increased environmental restoration and remediation activities which repair environmental harm. Project examples may include, but are not limited to:
 - a. Planting native trees, shrubs, or plants to restore natural habitats and help mitigate and adapt to climate change.
 - b. Rebuilding fish habitat and creating fish spawning beds.
 - c. Controlling invasive species that disrupt local ecosystems.
 - d. Stabilizing stream banks and creating buffer strips to reduce nutrient run-off.
 - e. Restoring streams to improve habitat and water quality.
2. Resilient communities and local solutions to environmental issues. Project examples may include, but are not limited to:
 - a. Improving the resilience of natural ecosystems by restoring and preserving areas of significant environmental and ecological importance.
 - b. Installing rain gardens to reduce the risk of flooding and help communities adapt to climate change.

- c. Environmental monitoring that provides data to understand and support the protection and conservation of the natural environment.

The application deadline through the [Transfer Payment Ontario portal](#) is **September 24, 2025, at 5:00 PM (EDT)**. Please review the program [application guide](#) for guidance on applying. Successful applicants will be notified via email; projects may begin by **Spring, 2026**.

Need more information? Please register via Eventbrite to attend a **webinar** to learn about the program and application process:

- a. [August 12, 2025 – 10:00AM – 11:30AM](#)
- b. [September 9, 2025 – 2:00PM – 3:30PM](#)

Meeting details, including a link to the Microsoft Teams meeting, will follow via email prior to the sessions.

If you have any additional questions, please email OCEF@ontario.ca.

Melissa Weber (she/her)

Manager | Compliance Policy and Evaluation Section | Modern Regulator Branch
Drinking Water and Environmental Compliance Division
Ministry of the Environment, Conservation and Parks