

## **REGULAR MEETING AGENDA**

**September 7, 2021 AT 6:00 P.M.**

THIS WILL BE AN ELECTRONIC MEETING via ZOOM

**Members of the Public must register** with the Ryerson Township Clerk's Office prior to the meeting for meeting access.

Members of the Public are not permitted in a Closed meeting.

To Members of the Public: If you have trouble with your connection during the meeting, you may notify the Host by e-mail at: [treasurer@ryersontownship.ca](mailto:treasurer@ryersontownship.ca)

**Meeting will be recorded.**

### **1. CALL TO ORDER**

- 1.1 Attendance, roll call: in person and electronic, late attendees
- 1.2 Announcement: This meeting is being recorded

### **2. ADOPTION OF MINUTES**

- 2.1 Adoption of the minutes from public meetings for two Zoning By-law Amendments and Special and Regular Meeting minutes August 10, 2021.

### **3. DECLARATION OF PECUNIARY INTEREST**

### **4. PRESENTATION**

- 4.1 Judy Kleinhuis from Grant Thornton, 2020 Audit Presentation (resolutions)

### **5. REQUESTS FOR PROPOSAL (RFP)**

- 5.1 Engineer of Record (resolution)

### **6. REPORTS**

- 6.1 FIRE DEPARTMENT: Chief Dave McNay's Report: Disposal of surplus vehicle (resolution), Sept. 11<sup>th</sup> – 911 Fund Raiser Event
- 6.2 TREASURER: ICIP Agreement by-law (resolution); Agreement Municipal Digital Modernization Program Intake 2 (resolution), Infrastructure Ontario Two Financing By-laws (2 resolutions), budget amendment (resolution), roadside mowing (resolution), Asset Management Plan update

6.3 CLERK: Staff report Magnetawan Ridge Runners MOU (resolution); Armour Township support for funding application (2 resolutions), Consent Application B-044/21 & B-045/21 196 James Camp Rd. (resolution), Consent Application B-046/21 2118 South Horn Lake Rd. (resolution)

6.4 COUNCIL MEMBERS:

7. **NOTICE OF MOTION** (if required)

8. **COMMUNICATION ITEMS**

- 8.1 AMO: Truth & Reconciliation (resolution)
- 8.2 Brian Dumas: report on Tiny Homes, July 31<sup>st</sup> Statistics
- 8.3 August Arena Report
- 8.4 Family Health Team Funding Request (resolution)
- 8.5 Paul Van Dam re: Noise By-law/discharge of firearms

9. **BY-LAWS**

- By-law to enter into the Investing in Canada Infrastructure Program (ICIP) COVID-19 Transfer Payment Agreement
- By-law to enter into the Municipal Modernization Program
- By-law to enter into agreement with Infrastructure Ontario, temporary borrowing
- By-law to enter into agreement with Infrastructure Ontario capital works long term financing
- By-law to Confirm the Meetings of Council

10. **CLOSED SESSION** (if required)

11. **IMPORTANT DATES**

- September 17<sup>th</sup>: Deadline to submit Council expense forms
- September 21<sup>st</sup>: Regular Meeting 6:00 p.m.
- October 5<sup>th</sup>: Regular Meeting 6:00 p.m.

12. **ADJOURNMENT**

**CORPORATION OF THE TOWNSHIP OF RYERSON**

**LIST OF PROPOSED RESOLUTIONS**

**FOR COUNCIL MEETING: September 7, 2021**

**Item # 2.1 on Agenda** Moved by Councillor Brandt    Seconded by Councillor Patterson

Be it resolved that the minutes from the public meetings for the zoning by-law amendment for 1705 D Peggs Mountain Rd. and 629 Sieber Rd. August 10, 2021, and special and regular meetings August 10 2021 be adopted as circulated.

**Item # 4.1 on Agenda** Moved by Councillor Marlow    Seconded by Councillor Finley

Be it resolved that Council of the Corporation of the Township of Ryerson accept the Township of Ryerson Consolidated Financial Statements for 2020 and the 2020 Burks Falls and District Fire Department Financial Statements.

**Item # 5.1 on Agenda** Moved by Councillor Patterson    Seconded by Councillor Marlow

Be it resolved that Ryerson Township Council accept the Request for Proposal from Tatham Engineering for provision of Engineer of Record Services for a two year period ending October 31, 2023

**Item # 6.1 on Agenda** Moved by Councillor Finley    Seconded by Councillor Brandt

Be it resolved that Ryerson Township Council authorize that the Fire Prevention Vehicle, a 2006 Ford Explorer be taken out of service and deemed as a surplus asset for disposal.

**Item # 6.2 on Agenda** Moved by Councillor Marlow    Seconded by Councillor Brandt

Be it resolved that leave be given to introduce a Bill # 39-21, being a By-law to enter into the Investing in Canada Infrastructure Program (ICIP) COVID-19 Transfer Payment Agreement and further; That By-Law # 39-21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 7<sup>th</sup> day of September 2021.

**Item # 6.2 on Agenda** Moved by Councillor Finley    Seconded by Councillor Patterson

Be it resolved that leave be given to introduce a Bill # 40 -21, being a By-law to enter into the Ontario Transfer Payment Agreement for the Municipal Digital Modernization Program Intake 2 and further; that By-Law # 40-21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 7<sup>th</sup> day of September, 2021.

**Item # 6.2 on Agenda** Moved by Councillor Brandt    Seconded by Councillor Patterson

Be it resolved that leave be given to introduce a Bill # 41-21, being a By-law to authorize the submission of an application to Infrastructure Ontario and Lands Corporation for financing capital works and authorize temporary borrowing; and further that By-Law # 41 - 21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 7<sup>th</sup> day of September 2021.

**Item # 6.2 on Agenda** Moved by Councillor Finley    Seconded by Councillor Marlow

Be it resolved that leave be given to introduce a Bill # 42 -21, being a By-law to approve the submission of an Application to Ontario Infrastructure and Lands Corporation for long term financing of certain capital works and entering into a rate offer agreement, and further that By-Law # 42-21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 7<sup>th</sup> day of September, 2021.

**Item # 6.2 on Agenda** Moved by Councillor Marlow    Seconded by Councillor Brandt

Be it resolved that Ryerson Township Council approve the amendment of the 2021 Budget as per the Treasurer's Staff Report dated September 1, 2021.

**Item # 6.2 on Agenda** Moved by Councillor Brandt    Seconded by Councillor Patterson

Be it resolved that Ryerson Township Council has considered the completion date for the roadside mowing tender. Council will charge the penalty clause against the invoice from Derrick Johnstone Construction for the three-day period from August 14, 2021 until the completion date of August 16, 2021 at the rate of \$100.00 per day for a total of \$300.00 (pre-tax)

**Item # 6.3 on Agenda** Moved by Councillor Patterson    Seconded by Councillor Marlow

Be it resolved that Ryerson Township Council enter into the MOU agreement with the Magnetawan Ridge Runners Snowmobile Club, in order for the Club to obtain insurance from the Ontario Federation of Snowmobile Clubs (OFSC). The MOU agreement from September 1, 2021 to August 31, 2022 between the Magnetawan Ridge Runners and the Township of Ryerson will only come into effect upon receipt of proof of insurance from the OFSC, including the indemnification and hold harmless clause wording, and a current insurance certificate naming the Township of Ryerson as additional insured.

**Item # 6.3 on Agenda** Moved by Councillor Finley    Seconded by Councillor Brandt

Whereas Ryerson Township Council supports the expansion of natural gas, electricity and broadband Internet to the industrial and business parks in the Township of Armour and Village of Burks Falls;

Now Therefore Be it Resolved that Ryerson Township Council support, the application from the Township of Armour and the Village of Burks Falls to the NOHFC Community Enhancement Program, in principle.



**Item # 6.3 on Agenda** Moved by Councillor Brandt    Seconded by Councillor Marlow

Whereas Ryerson Township Council supports the expansion of natural gas, electricity and broadband Internet to the industrial and business parks in the Township of Armour and Village of Burks Falls;

Now Therefore Be it Resolved that Ryerson Township Council support, the application from the Township of Armour and the Village of Burks Falls to FEDNOR for funding, in principle.

**Item # 6.3 on Agenda** Moved by Councillor Marlow    Seconded by Councillor Finley

Be it resolved that Ryerson Township Council supports Consent Applications: B-044/21, B-045/21 Lot 8, Concession 3, within the Township of Ryerson, 196 James Camp Road, subject to the following conditions:

- If the reference plan or other evidence discloses that either the severed property or the retained property owned by the Applicant contains a deviation road maintained by the Township as a public road, then the Applicant shall survey and transfer such deviation road to the Township as a condition of severance. The area to be surveyed and transferred shall generally be 66 feet in width and centered upon the center line of the present traveled road. In situations where this is impractical, the Applicant should discuss how this requirement will be fulfilled with the Municipality before the reference plan is finalized.
- The Township requires one copy of the draft reference plan for review prior to registration, two copies of the Final Reference Plan and one digital copy of the Final Reference Plan.
- As a condition of severance approval, the Applicant shall pay to the Municipality in which the land is located, or otherwise satisfy the requirement for donation of Parkland set out in Section 51.1 of the Planning Act.
- The Township requires that for any proposed entrance: The Public Works Supervisor will be contacted to inspect the location to determine that a safe location for an entrance can be found. The Planning Board will be advised in writing that this condition has been met before the finalization of the consent is given.
- That the Planning Board receive confirmation from the North Bay-Mattawa Conservation Authority that there is an area within the proposed retained lot and severed lot that is suitable for a conventional sewage disposal system (i.e., Class 4)
- That the Township's Consent Application Fee and Deposit Fee be paid to the Township of Ryerson, before the finalization of the consent is given.

**Item # 6.3 on Agenda** Moved by Councillor Patterson Seconded by Councillor Marlow

Be it resolved that Ryerson Township Council supports Consent Application: B-046/21, Lot 11, and Part Lot 12 Concession 14, within the Township of Ryerson, at 2118 South Horn Lake Rd, subject to the following conditions:

- If the reference plan or other evidence discloses that either the severed property or the retained property owned by the Applicant contains a deviation road maintained by the Township as a public road, then the Applicant shall survey and transfer such deviation road to the Township as a condition of severance. The area to be surveyed and transferred shall generally be 66 feet in width and centered upon the center line of the present traveled road. In situations where this is impractical, the Applicant should discuss how this requirement will be fulfilled with the Municipality before the reference plan is finalized.
- The Township requires one copy of the draft reference plan for review prior to registration, two copies of the Final Reference Plan and one digital copy of the Final Reference Plan.
- As a condition of severance approval, the Applicant shall pay to the Municipality in which the land is located, or otherwise satisfy the requirement for donation of Parkland set out in Section 51.1 of the Planning Act.
- The Township requires that for any proposed entrance: The Public Works Supervisor will be contacted to inspect the location to determine that a safe location for an entrance can be found. The Planning Board will be advised in writing that this condition has been met before the finalization of the consent is given.
- That the Planning Board receive confirmation from the North Bay-Mattawa Conservation Authority that there is an area within the proposed retained lot and severed lot that is suitable for a conventional sewage disposal system (i.e., Class 4)
- That the Township's Consent Application Fee and Deposit Fee be paid to the Township of Ryerson, before the finalization of the consent is given.

**Item # 8.1 on Agenda** Moved by Councillor Brandt Seconded by Councillor Patterson

WHEREAS the Truth and Reconciliation Commission released its final report on June 2, 2015, which included 94 Calls to Action to redress the legacy of residential schools and advance the process of Canadian reconciliation;  
AND WHEREAS the recent discoveries of remains and unmarked graves across Canada have led to increased calls for all levels of government to address the recommendations in the TRC's Calls to Action;  
AND WHEREAS all Canadians and all orders of government have a role to play in reconciliation;  
AND WHEREAS Recommendation #80 of the Truth and Reconciliation Commission called upon the federal government, in collaboration with Aboriginal peoples, to establish, as a statutory holiday, a National Day for Truth and Reconciliation to ensure

that public commemoration of the history and legacy of residential schools remains a vital component of the reconciliation process;  
AND WHEREAS the Federal Government has announced September 30th, 2021, as the first National Day for Truth and Reconciliation (National Orange Shirt Day) and a statutory holiday;  
THEREFORE, BE IT RESOLVED THAT the Council of the Township of Ryerson does hereby commit to recognizing September 30th, 2021, as the National Day for Truth and Reconciliation (National Orange Shirt Day) by sharing the stories of residential school survivors, their families, and communities.

**Item # 8.4 on Agenda** Moved by Councillor Marlow    Seconded by Councillor Patterson

WHEREAS Ryerson Township Council has considered the request from the Burks Falls Family Health Team for a contribution of \$11,123., one fifth of the estimated cost of repairs in the amount of \$55,615 for renovations required to accommodate an additional physician in the Almaguin Highlands Health Center;  
NOW THEREFORE BE IT RESOLVED that Ryerson Township Council will contribute \_\_\_\_\_ to the support the renovations and physician retention in our community.

**Item # 9 on Agenda** Moved by Councillor Finley    Seconded by Councillor Brandt

Be it resolved that leave be given to introduce a Bill # 43-21, being a By-law to confirm the meetings of Council and further; That By-Law # 43-21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 7<sup>th</sup> day of September 2021.

**Item # 12 on Agenda** Moved by Councillor Marlow    Seconded by Councillor Patterson

Be it resolved that we do now adjourn at \_\_\_\_\_. The next regular meeting is scheduled for September 21 2021 at 6:00 p.m.

**CORPORATION OF THE TOWNSHIP OF RYERSON  
MINUTES**

**PUBLIC MEETING  
Zoning By-law Amendment  
Bowerman 1705 D Pegg's Mountain Road, Pt. 10 42R-20424  
August 10, 2021**

A public meeting concerning a proposed amendment to Zoning By-law 56-14 was held Tuesday evening August 10, 2021 via Zoom at 5:34 p.m.

Council members present: Mayor George Sterling, Councillors Barbara Marlow, Delynne Patterson, Celia Finley and Penny Brandt.

Staff in attendance: Brayden Robinson, Nancy Field, Judy Kosowan.

The purpose of the meeting was to introduce a proposed By-law to provide site specific zoning requirements for the property noted above.

The application was made by property owner's agent Eric Ferrier on behalf of the owners Brian and Lori Bowerman.

There were no declarations of conflict of interest.

Notice of this public meeting was given by prepaid first-class mail on July 19<sup>th</sup>, 2021 to every owner of land within 120 meters of the above noted property, and other agencies as required by the Planning Act. Notice was also posted on the property.

**THE PURPOSE and EFFECT** of the proposed zoning by-law amendment is to rezone property located at 1705D Pegg's Mountain Road, being Part 10, Plan 42R-20424, in Part of Lot 5, Concession 3, Ryerson, to the Limited Services Residential Exception 21 (LR-21) Zone to require a minimum 30 metre setback from the shoreline of Doe Lake, 26.8 metres setback for an attached deck, and require that all buildings and structures with the exception of a dock, boathouse or boat port, shall have a minimum building opening elevation above the 296.91 metre contour elevation. The 296.91 metre elevation is to be confirmed by an Ontario Land Surveyor. The zoning amendment is requested by the owner to accommodate the proposed location for a dwelling on the property.

Deputy Clerk Nancy Field highlighted a power point presentation and provided an explanation of the proposal.

No submissions or objections to the rezoning proposal have been received.

Council received information about the application at this meeting, and no objections were heard. The matter will be considered further at the regular meeting of Council at 6:00 p.m. this evening and the by-law will be presented for Council's consideration.

Council will consider all matters placed before it prior to coming to a decision.

The public meeting regarding the proposed Peggs Mountain Road re-zoning concluded at 5:50 p.m.

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Mayor

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CLERK/DEPUTY CLERK

**CORPORATION OF THE TOWNSHIP OF RYERSON  
MINUTES**

**PUBLIC MEETING  
Zoning By-law Amendment  
Hoar, 629 Sieber Road, Pt. 2, 42R-5791  
August 10, 2021**

A public meeting concerning a proposed amendment to Zoning By-law 56-14 was held Tuesday evening August 10, 2021 via Zoom at 5:51 p.m.

Council members present: Mayor George Sterling, Councillors Barbara Marlow, Delynne Patterson, Celia Finley and Penny Brandt.

Staff in attendance: Brayden Robinson, Nancy Field, Judy Kosowan.

The purpose of the meeting was to introduce a proposed By-law to provide site specific zoning requirements for the property noted above.

The application was made by property owner John Hoar.

There were no declarations of conflict of interest.

Notice of this public meeting was given by prepaid first-class mail on July 20<sup>th</sup>, 2021 to every owner of land within 120 meters of the above noted property, and other agencies as required by the Planning Act. Notice was also posted on the property.

**THE PURPOSE and EFFECT** of the proposed zoning by-law amendment will be to rezone property located at 629 Sieber Road, being Part 2, Plan 42R-5791, in Part of Lot 17, Concession 11, Ryerson, to the Rural Exception 22 (RU-22) Zone to permit the construction of two dwelling units (apartments) above a garage, to establish a minimum front yard setback of 25 metres, and to limit the number of dwelling units on the property to a maximum of two units. The Rural zoning currently allows a semi-detached dwelling to be constructed, but the by-law does not presently permit the construction of apartments above a garage. The zoning amendment is requested by the owner to accommodate the construction of the apartments above a garage, rather than as a semi-detached structure.

Deputy Clerk Nancy Field highlighted a power point presentation and an explanation of the proposal.

No submissions or objections to the rezoning proposal have been received.

Council received information about the application for rezoning at this meeting, and no objections were heard. The matter will be considered further at the regular meeting of Council at 6:00 p.m. this evening and the by-law will be presented for Council's consideration.

Council will consider all matters placed before it prior to coming to a decision.

The public meeting regarding the proposed Peggs Mountain Road re-zoning concluded at 6:03 p.m.

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MAYOR

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CLERK /DEPUTY CLERK

**CORPORATION OF THE TOWNSHIP OF RYERSON  
SPECIAL COUNCIL MEETING  
MINUTES**

Electronic Meeting via Zoom, the meeting was recorded.

August 10, 2021

A special meeting of Council was held Tuesday August 10, 2021, at 5:00 p.m., for a Closed Meeting, pursuant to Section 239 (2)(c) as noted in the below resolution.

Members of Council were notified of this special meeting by e-mail on August 4, 2021. The public was notified of this meeting by posting of this special meeting agenda August 4, 2021.

This was an electronic meeting via Zoom.

Mayor Sterling and Councillor Marlow participated from the municipal office via Zoom.

Council members attending electronically: Delynne Patterson, Celia Finley and Penny Brandt.

Staff in attendance at the municipal office attending via Zoom: Brayden Robinson, Nancy Field, Judy Kosowan.

Mayor Sterling called the meeting to order at 5:00 p.m.

Attendance was announced and it was noted that the meeting is being recorded.

**DECLARATION OF PECUNIARY INTEREST:** None declared.

**CLOSED MEETING:**

Council moved to a closed meeting by resolution at 5:00 p.m.

Property matters regarding the library were reviewed and Council discussed the matters it was permitted to under the resolution authorizing the public exclusions and returned to the open meeting at 5:34 p.m.

**RESOLUTION:**

Moved by Councillor Brandt, seconded by Councillor Finley be it resolved that we move to a closed meeting at 5:00 p.m. pursuant to the Municipal Act 2001, c. 25, Section 239 (2) (c) as the subject matter being considered is regarding a proposed or pending acquisition or disposition of land by the municipality or local board. The general nature is to discuss matters relating to the municipality's property interests on two items.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling.  
(Carried)

**ADJOURNMENT:**

The special meeting adjourned at 5:34 p.m.

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MAYOR

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CLERK/DEPUTY CLERK

**CORPORATION OF THE TOWNSHIP OF RYERSON**

**REGULAR COUNCIL MEETING**

**MINUTES**

**August 10, 2021**

The regular meeting of Council of the Corporation of the Township of Ryerson was held Tuesday evening August 10, 2021, at 6:05 p.m. This was a fully electronic meeting via Zoom due to the COVID-19 Pandemic restrictions.

Mayor George Sterling called the meeting to order at 6:05 p.m. Attendance was announced, and it was noted that the meeting is being recorded.

Mayor Sterling and Councillor Marlow participated from the municipal office.

Council members attending electronically via Zoom: Delynne Patterson, Celia Finley, Penny Brandt.

Staff in attendance at the municipal office: Nancy Field, Brayden Robinson, Judy Kosowan.

Public attending electronically: Justin Martin, Peter Camani, Rocco Frangione (North Bay Nugget) Paul Van Dam, Judy Ransome.

Notice of this meeting was posted on the website.

The minutes from the special and regular meetings July 6, 2021, were adopted as circulated, on a motion moved by Councillor Patterson and seconded by Councillor Brandt. (Carried)

There were no declarations of pecuniary interest.

**DELEGATION:**

Justin Martin and Peter Camani attended via Zoom to request an exemption from the Noise By-law 34-10 for the Harvest Festival to be held September 17 to September 20, 2021. The Festival will be scaled down for this year reducing attendance to 600 attendees plus performers and staff. The Festival will be extended by one day this year and questions from Council were addressed by Mr. Martin. Council approved the exemption from the Noise By-law and the permit will reflect the hours of exemption as discussed with Council.

**REQUEST FOR PROPOSALS**

Council received information about the two proposals for a Tandem Axle Snowplow Truck and adopted a resolution as noted below.

Council received a summary of proposals for provision of a Digital Modernization Review and adopted a resolution as noted below.

**STAFF REPORTS:**

**FIRE CHIEF:** Dave McNay provided written report providing fire department updates.

**DEPUTY CLERK:** Nancy Field provided Council with a by-law for rezoning 1705 D Pegg's Mountain Road and a by-law to rezone 629 Sieber Road. Both By-laws were adopted by resolutions noted below.

Consent applications B-020-21 (Lot 12, Concession 5) and B-032/21 (Part Lot 25, Concession 9) approved by Council and resolutions are noted below.

CLERK: Judy Kosowan provided Council with the first draft copy of a noise by-law. Council provided comments regarding the use of generators and also fireworks. Further information will be provided to Council at a future meeting.

Council discussed future meeting formats and decided to continue the current hybrid style of meetings combining in person and electronic attendance.

COUNCILLOR REPORT: Councillor Patterson informed Council that the Burks Falls and District Historical Society has opened the Watt Farm to the public. An update from the Burks Falls, Armour, Ryerson Union Public Library Board was provided indicating that the library is having a very busy summer season. The Board is looking at its accommodation needs.

COMMUNICATION ITEMS:

- Dr. Chirico, North Bay Parry Sound District Health Unit: Public Health Funding for 2022, resolution adopted
  - Armour Township: Water levels in Doe Lake, resolution adopted
  - Machar Township/City of Vaughan: legal age for licensed driver, resolution adopted
- Information items:
- Joint Building Committee June Statistics
  - Tri-R July Waste Management Report
  - Minutes Muskoka Algonquin Health Care

BY-LAWS

- By-law 36-21 to amend Zoning by-law: 1705 D Peggs Mountain Rd.
- By-law 37-21 to amend zoning by-law 629 Sieber Rd.
- By-law 38-21 to confirm the meetings of Council.

RESOLUTIONS

Moved by Councillor Patterson, seconded by Councillor Brandt, be it resolved that the minutes from the special meeting and regular meeting July 6, 2021, be adopted as circulated. Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling. (Carried)

Moved by Councillor Marlow, seconded by Councillor Finley be it resolved that Ryerson Township Council approve a Special Permit Exemption from Noise By-law 34-10 for Harvest Festival as per the attached permit. Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling. (Carried)

Moved by Councillor Finley, seconded by Councillor Patterson be it resolved that Ryerson Township Council accept the proposal under RFP 2021-009 Tandem Plow from Freightliner North Bay in the amount of \$298,029.59 (including HST), subject to the following:

- The barn door-style tailgate be substituted for a traditional tailgate, for a savings of \$3,300.00 + HST to be deducted from the purchase price
- The delivery date of the unit shall be set at March 30, 2022
- The penalty clause as stipulated in Part 2.14 of the RFP shall not be enforced in the event the vendor incurs delays outside of their control
- Should the delivery date pass, and the dealer not have provided a unit fully compliant with the RFP specifications, the Township shall, in its sole discretion, choose whether to extend the deadline or cancel the order outright. The Township will not pay any amount if the order is cancelled due to non-delivery of the vehicle.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling. (Carried)

Moved by Councillor Brandt, seconded by Councillor Marlow, be it resolved that Ryerson Township Council accept the proposal under RFP 2021-010 Digital Modernization Review from 910090 Ontario Ltd o/a Shaping Organizational Solutions in the amount of \$38,900.00 (plus HST), to be funded by the Municipal Modernization Program.



Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling.  
(Carried)

Moved by Councillor Brandt, seconded by Councillor Finley, be it resolved that leave be given to introduce a Bill # 36 -21, being a by-law to amend Zoning by-law no. 56-14 (Bowerman, 1705D Pegg's Mountain Road – Doe Lake) and further; That By-Law # 36 -21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 10<sup>th</sup> day of August 2021.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling.  
(Carried)

Moved by Councillor Finley, seconded by Councillor Marlow, be it resolved that leave be given to introduce a Bill # 37-21, being a by-law to amend Zoning by-law no. 56-14 (John Hoar, 629 Sieber Rd.) and further; That By-Law # 37-21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 10<sup>th</sup> day of August 2021.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling.  
(Carried)

Moved by Councillor Patterson, seconded by Councillor Brandt, be it resolved that Ryerson Township Council approve Consent Application B-020/21, Lot 12, Concession 5. The following conditions will apply:

- If the reference plan or other evidence discloses that either the severed property or the retained property owned by the Applicant contains a deviation road maintained by the Township as a public road, then the Applicant shall survey and transfer such deviation road to the Township as a condition of severance. The area to be surveyed and transferred shall generally be 66 feet in width and centered upon the centre line of the present traveled road. In situations where this is impractical, the Applicant should discuss how this requirement will be fulfilled with the Municipality before the reference plan is finalized.
- The Township requires one copy of the draft reference plan for review prior to registration, two copies of the Final Reference Plan and a digital copy of the Final Reference Plan.
- As a condition of severance approval, the Applicant shall pay to the Municipality in which the land is located, or otherwise satisfy the requirement for donation of Parkland set out in Section 51.1 of the Planning Act.
- That the Townships Consent Administrative Fee and Deposit be paid by the Applicant before finalization of the Consent is given
- The Township requires that for any proposed entrance: the Public Works Supervisor will be contacted to inspect the location to determine that a safe location for an entrance can be found. The Planning Board will be advised in writing that this condition has been met before finalization of the consent is given.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Sterling. Councillor Patterson was absent from the vote due to internet technical difficulties. (Carried)

Councillor Marlow, seconded by Councillor Finley be it resolved that Ryerson Township Council approve Consent Application B-032/21, Lot 25, Concession 9. The following conditions will apply:

- If the reference plan or other evidence discloses that either the severed property or the retained property owned by the Applicant contains a deviation road maintained by the Township as a public road, then the Applicant shall survey and transfer such deviation road to the Township as a condition of severance. The area to be surveyed and transferred shall generally be 66 feet in width and centered upon the centre line of the present traveled road. In situations where this is impractical, the Applicant should discuss how this requirement will be fulfilled with the Municipality before the reference plan is finalized.
- The Township requires one copy of the draft reference plan for review prior to registration, two copies of the Final Reference Plan and a digital copy of the Final Reference Plan.
- As a condition of severance approval, the Applicant shall pay to the Municipality in which the land is located, or otherwise satisfy the requirement for donation of Parkland set out in Section 51.1 of the Planning Act.

- That the Townships Consent Administrative Fee and Deposit be paid by the Applicant before finalization of the Consent is given.
- The Township requires that for any proposed entrance: the Public Works Supervisor will be contacted to inspect the location to determine that a safe location for an entrance can be found. The Planning Board will be advised in writing that this condition has been met before finalization of the consent is given.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Sterling. Councillor Patterson was absent from the vote due to internet technical difficulties. (Carried)

Moved by Councillor Marlow, seconded by Councillor Brandt, Whereas the Government of Ontario in its budget of April 11, 2019, initiated a Public Health Modernization process which included a change in municipal cost-sharing from 25% of mandatory public health programs covered by municipalities to 30% of almost all public health programs based on 2018 third quarter spending levels; and Whereas, on August 21, 2020, the Ministry of Health (Ministry) announced that provincial mitigation funding would be provided to offset the increase to municipal cost-sharing for 2020 and 2021; and

Whereas the COVID-19 pandemic, which started in early 2020, has further affected municipalities' ability to pay levy increases, has stalled modernization processes, increased the cost-of-living, and affected the health and well-being of the public, and more specifically, public health clients and staff;

Therefore, be it Resolved, that the Township of Ryerson supports the North Bay Parry Sound District Health Units call per letter and resolution attached, to return to the 2018 cost-sharing formulas at 25% - 75%, with 100% provincially funded program; and Furthermore, be it Resolved that the Township of Ryerson supports mitigation funding continue for 2022 to eliminate the additional financial burden of a 42-50% levy increase to the 31 member municipalities of the North Bay Parry Sound District Health Unit, if it is not possible to return to the 2018 cost-sharing formula with 100% provincially funded programs; and

Furthermore, be it Resolved, that the Township of Ryerson requests the 2022 public health funding include increases to reflect cost-of-living increases, public health program changes related to ongoing COVID-19 response, and funding to assist with program and community recovery efforts; and

Furthermore, be it Resolved, that the Township of Ryerson requests a base funding increase to fund an Associate Medical Officer of Health to support the Medical Officer of Health with the continual demands of 24/7 on call coverage that have been highlighted throughout the COVID-19 pandemic; and

Furthermore, be it Resolved, that the Township of Ryerson sends a copy of this resolution to the Minister of Health, MPP Norm Miller, North Bay Parry Sound District Health Unit, and member municipalities within the said Health Unit.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling. (Carried)

Moved by Councillor Finley, seconded by Councillor Brandt, WHEREAS the high/low water levels of Doe Lake fluctuate more than other lakes in the area; AND WHEREAS the Council of the Township of Ryerson is concerned about the Ministry of Natural Resources and Forestry is managing the dams for Doe Lake the same as other lakes in the area;

AND WHEREAS the dams for Doe Lake should be managed differently because of the uniqueness of the lake;

NOW THEREFORE the Council of the Township of Ryerson supports the creation of a coalition between the Township of Perry, the Township of Armour, the Township of McMurrich/Monteith and the Township of Ryerson, which would study the uniqueness of Doe Lake and bring forward to the Ministry of Natural Resources and Forestry a proposal on how to manage the dams feeding Doe Lake.

Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling. (Carried)

Moved by Councillor Brandt, seconded by Councillor Patterson, be it resolved that Ryerson Township Council support the resolution received from the Township of Machar opposing the resolution from the City of Vaughan that the Provincial Government consider raising the current minimum driving age in Ontario from 16 to 18;

AND FURTHER that we request the current minimum driving age in Ontario stay at 16.  
Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling.  
(Carried)

Moved by Councillor Marlow, seconded by Councillor Finley, be it resolved that leave be given to introduce a Bill # 38-21, being a By-law to confirm the meetings of Council and further; That By-Law # 38-21 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 10<sup>th</sup> day of August 2021.  
Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling.  
(Carried)

Moved by Councillor Patterson, seconded by Councillor Brandt be it resolved that we do now adjourn at 7:58 p.m. The next regular meeting is scheduled for September 7, 2021, at 6:00 p.m.  
Recorded vote due to electronic meeting: Yes: Brandt, Finley, Marlow, Patterson, Sterling.  
(Carried)

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MAYOR

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CLERK/DEPUTY CLERK



# The Corporation of the Township of Ryerson

For the year ended December 31, 2020

Report to Council  
Audit strategy and results

**September 1, 2021**

**Judy Kleinhuis, CPA, CA**  
Principal  
T 705-475-6517  
E [Judy.Kleinhuis@ca.gt.com](mailto:Judy.Kleinhuis@ca.gt.com)



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Appendix B Audit plan and risk assessment
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# Executive summary

## Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the consolidated financial statements of The Corporation of the Township of Ryerson (the "Township") for the year ended December 31, 2020. This communication will assist Council in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of Council and management. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated November 21, 2018, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

### Deliverable

Report on the December 31, 2020 consolidated financial statements
Report on the December 31, 2020 Fire Department financial statements
Report on the December 31, 2020 Trust Funds financial statements
Communication of audit strategy and results

## Status of our audit

We have substantially completed our audit of the consolidated financial statements of the Township and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at September 1, 2021:

- Receipt of signed management representation letter (a draft has been attached in Appendix D)
- Approval of the consolidated financial statements by Council
- Procedures regarding subsequent events

## Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the consolidated financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the consolidated financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it requires special audit consideration, it is classified as a significant risk.

Our approach is discussed further in the body of the report and Appendices A and B.

# Audit risks and results

We have executed our audit in accordance with our approach summarized in Appendices A and B. We highlight our significant findings in respect of COVID-19 impacts on audit risks and responses, significant transactions, risks, accounting practices and other areas of focus.

## COVID-19 impact on audit risks and responses

Area of focus	Matter	Our response and findings
<b>Quantitative impact</b>	<p>The COVID-19 virus became widespread in January 2020 and the magnitude of its impact increased thereafter. Management determined the following impacts resulting from COVID-19 to be significant to the consolidated financial statements for the year ending December 31, 2020 and has included the appropriate disclosures in the consolidated financial statements.</p> <p>The COVID-19 pandemic has resulted in various changes to operations, including:</p> <ul style="list-style-type: none"> <li>• Receipt of Safe Restart funding in the amount of \$76,100</li> <li>• Purchase of COVID-19 supplies</li> </ul>	<p>Assist management with drafting of financial statement note disclosure.</p> <p>Inquire with management on any additional items, such as impairment of assets and potential new liabilities resulting from COVID-19.</p> <p>No exceptions noted.</p>

## Significant risks

Area of focus	Why there is a risk	Our response and findings
<b>Fraud risk from revenue recognition</b>	<p>There is a presumed risk of fraud in revenue.</p> <p>The risk primarily relates to revenue recognized under revenue from grants.</p> <p>There is a risk that surplus grant revenue received will not be repaid by recognizing fictitious or ineligible expenditures.</p> <p>There is also a risk that revenue from conditional grants will be recognized prior to stipulations under the grant agreement being met.</p>	<p>Traced a sample of transactions to verify that the grant expenditure was eligible and recognized in the correct period.</p> <p>Reviewed grant agreements to ensure grant stipulations were being met.</p> <p>No exceptions noted.</p>

Area of focus	Why there is a risk	Our response and findings
<b>Fraud risk from management override</b>	This is a presumed fraud risk. The risk primarily relates to the fact that management can use journal entries to override internal controls.	Procedures performed to test journal entries and accounting estimates. No exceptions noted.
<b>Fraud risk from lack of segregation of duties</b>	A lack of segregation of duties increases the risk of errors and fraud going undetected. The risk primarily relates to unauthorized changes to pay rates by those who have access to the payroll Masterfile.	For employees who have access to the payroll Masterfile, agree their pay rate from the payroll Masterfile to the approved pay rates (per Council Resolution and/or HR policies). No exceptions noted.

## Accounting practices

Area of focus	Matter	Our response and findings
<b>Accounting estimates</b>	Significant accounting estimates include estimated useful lives of tangible capital assets, employee benefits payable and solid waste landfill closure and post-closure liabilities.	<ul style="list-style-type: none"> <li>Tangible capital assets are amortized on a straight-line basis over their estimated useful lives. Estimated useful lives of tangible capital assets are determined by Council from historical information and results, and were approved through by-law #25-20. Amortization expense in 2020 appears reasonable based on estimated useful lives per by-law #25-20.</li> <li>Unused sick leave can accumulate to a prescribed maximum and employees may become entitled to a cash payment when they leave the Municipality's employment. The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement as well as any lump sum payments upon retirement. This estimate includes management's assumption regarding expected future 'usage' of accumulated sick leave credits. Based on our audit procedures, we have concluded that management's estimated sick leave accrual appears reasonable.</li> <li>Landfill closure and post-closure care requirements have been identified in accordance with industry standards. Estimated expenditures related to the closure and subsequent maintenance of this site is recognized in the financial statements over the operating life of the site, in proportion to its utilized capacity. This estimate (prepared by the Township of Armour) includes management's assumptions on inflation rate, discount rate, expected usage and remaining capacity. Based on our audit procedures, we have concluded that management's estimated landfill closure and post-closure liability appears reasonable.</li> </ul>



# Adjustments and uncorrected misstatements

## Adjustments

Our audit of the Fire Department and the Trust Funds did not identify any adjustments.

Our audit of the Township identified the adjustment noted below:

Description	Increase (Decrease)		Balance sheet		Income effect	
	Assets	Liabilities	Accumulated Surplus	Annual Surplus		
To record unspent unconditional grant funding as revenue and related transfer to reserve.	\$ -	\$ -	\$ (40,127)	\$ 40,127		
<b>Total adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (40,127)</b>	<b>\$ 40,127</b>		

## Uncorrected misstatements

Our audit of the Township, Trust Funds and Fire Department did not identify any unadjusted non-trivial misstatements.

## Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

# Other reportable matters

## Internal control

The audit is designed to express an opinion on the consolidated financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

We have no significant internal control deficiencies to report.

## Fees

The following is a schedule of our current year fees and prior year fees.

Service	Current year fees	Prior year fees
Township (consolidated, trust funds)*	\$ 12,200	\$ 12,200
COVID-19 additional procedures *	\$ 300	\$ -
Joint Fire Department*	\$ 2,200	\$ 2,200

\*before applicable taxes

## Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Township
- Confirming the independence of our engagement team members

We have identified no information regarding our independence that in our judgement should be brought to your attention.

## Cybersecurity

Cybersecurity is the practice of protecting computers, data and other electronic systems from malicious attacks. As organizations become increasingly dependent on digital technology, the opportunities for cyber-criminals continue to grow. The explosion of data generated by digital technology, combined with a new degree of connectedness among organizations, means there is ripe opportunity for the technologically savvy and criminally minded to take advantage. This can not only create a reputational risk to you, it can also create financial liabilities. In Appendix G, we examine the nature of the threat and how organizations can go about improving cybersecurity.

# Technical updates – highlights

## Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Township in future years include:

- Section PS 1000 Financial statement concepts, Section 1201 Financial Statement Presentation, and PSG-8 Purchased intangibles
- Section PS 3400 Revenues
- Section PS 3280 Asset retirement obligations
- Section PS 3450 Financial instruments, Section PS 2601 Foreign currency translation, Section PS 1201 Financial statement presentation, and PS 3041 Portfolio investments

Further details of the changes to accounting standards, including management's preliminary comments on their applicability to the Township, are included in Appendix F. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

## Assurance

Auditing standards issued by the AASB that may change the nature, timing and extent of our audit procedures on the Township and our communication with Council include:

- Revisions to CAS 540 Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures
- Amendments to CAS 701 Communicating Key Audit Matters in the Independent Auditor's Report
- Revisions to CAS 315 Identifying and Assessing Risks of Material Misstatement
- Proposed changes to CAS 600 Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)

Further details of the changes to assurance standards, including management's preliminary comments on their applicability to the Township, are included in Appendix E. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

# Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards. The following outlines key concepts that are applicable to the audit, including the responsibilities of parties involved, our general audit approach and other considerations.

## Roles and responsibilities

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### Role of Council

- Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention
- Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting
- Recommend the nomination and compensation of external auditors
- Directly oversee the work of the external auditors including reviewing and discussing the audit plan

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### Role of management

- Prepare consolidated financial statements in accordance with Canadian Public Sector Accounting Standards
- Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud
- Exercise sound judgment in selecting and applying accounting policies
- Prevent, detect and correct errors, including those caused by fraud
- Provide representations to external auditors
- Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements

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### Role of Grant Thornton LLP

- Provide an audit opinion that the financial statements are in accordance with Canadian Public Sector Accounting Standards
  - Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS)
  - Maintain independence and objectivity
  - Be a resource to management and to those charged with governance
  - Communicate matters of interest to those charged with governance
  - Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters
-

## Audit approach

Our understanding of the Township and its operations drives our audit approach, which is risk based and specifically tailored to The Corporation of the Township of Ryerson.

### The five key phases of our audit approach



Phase	Our approach
<b>1. Planning</b>	<ul style="list-style-type: none"> <li>• We obtain our understanding of your operations, internal controls and information systems</li> <li>• We plan the audit timetable together</li> </ul>
<b>2. Assessing risk</b>	<ul style="list-style-type: none"> <li>• We use our knowledge gained from the planning phase to assess financial reporting risks</li> <li>• We customize our audit approach to focus our efforts on key areas</li> </ul>
<b>3. Evaluating internal controls</b>	<ul style="list-style-type: none"> <li>• We evaluate the design of controls you have implemented over financial reporting risks</li> <li>• We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls</li> <li>• We provide you with information about the areas where you could potentially improve your controls</li> </ul>
<b>4. Testing accounts and transactions</b>	<ul style="list-style-type: none"> <li>• We perform tests of balances and transactions</li> <li>• We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency</li> </ul>
<b>5. Concluding and reporting</b>	<ul style="list-style-type: none"> <li>• We conclude on the sufficiency and appropriateness of our testing</li> <li>• We finalize our report and provide you with our observations and recommendations</li> </ul>

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we maintained our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the entity and our beliefs about management's honesty and integrity.

## Materiality

The purpose of our audit is to provide an opinion as to whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards as at December 31, 2020. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. During the completion stage, we consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the consolidated financial statements, our audit opinion and whether the matters should be brought to your attention.

Our materiality for the current audits was \$84,000 for the Township and \$12,000 for the Fire Department.

## Fraud risk factor considerations

We are responsible for planning and performing the audit to obtain reasonable assurance as to whether the consolidated financial statements are free of material misstatement caused by error or by fraud. Our responsibility includes:

- The identification and assessment of the risks of material misstatement of the consolidated financial statements due to fraud through procedures including discussions amongst the audit team and specific inquiries of management
- Obtaining sufficient appropriate audit evidence to respond to the fraud risks noted
- Responding appropriately to any fraud or suspected fraud identified during the audit

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management.

We are required to communicate with you on fraud-related matters, including:

- Obtaining an understanding of how you exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks
- Inquiring as to whether you have knowledge of any actual, suspected or alleged fraud affecting the entity

The following provides a summary of some of the fraud related procedures that are performed during the audit:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the consolidated financial statements
- Reviewing accounting estimates for biases
- Evaluating the business rationale (or the lack thereof) for significant transactions that are or appear to be outside the normal course of operations

## Quality control

We have a robust quality control program that forms a core part of our client service. We combine internationally developed audit methodology, data analytics technology that allows us to examine large amounts of data, rigorous review procedures, mandatory professional development requirements, and the use of specialists to deliver high quality audit services to our clients. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality control and would be pleased to discuss any aspect with you at your convenience.

## IDEA Data Analysis Software

We apply our audit methodology using advanced software tools. IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries. Grant Thornton continues to invest in developing industry-leading audit data analytical tools.

# Appendix B – Audit plan and risk assessment

We have executed our audit in accordance with our plan outlined below. We continually reassess the need for changes to our planned audit approach throughout the audit.

## Risk assessment

Our risk assessment process identified certain significant risks, which are included under “Audit risks and results” in our report. In addition, we identified certain other areas where we focused our attention as follows:

Risk area	Why it is a risk area	Audit procedures and findings
<b>Tax Revenue</b>	The revenue and receivables from taxes levied may not be valid due to taxpayer collections being misapplied by those recording the receipt.	Test accounts receivable using statistical sampling. Review of tax revenue recorded in relation to 2020 tax by-law. No exceptions noted.
<b>Operating Expenses</b>	There is a risk that payables related to core activities are understated or not recorded in the correct period. There is also a risk that the landfill closure and post-closure liability obligations are not properly calculated and disclosed.	Review supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals. Perform subsequent payments testing. For landfill accrual, review liability calculation, verify the completeness and accuracy of the underlying data, and examine the assumptions to determine their appropriateness. No exceptions noted.
<b>Tangible capital assets</b>	There is a risk that capital asset activity is not valid. There is also a risk that the allowance for amortization is not adequate.	Test significant additions for existence and to ensure adherence to procurement policies. Analytical assessment of amortization expense. No exceptions noted.



## Group audit

In forming our opinion on the financial statements, we performed work on the financial information of the components as follows:

Component	Component auditor	Audit response
<b>Burk's Falls and District Fire Department</b>	Grant Thornton LLP	<p>Performed a financial statement audit on the standalone financial statements of the Fire Department using a lower materiality level.</p> <p>Sufficient audit procedures were performed on the Fire Department to issue a separate opinion on the component's financial statements.</p>
<b>Burk's Falls, Armour and Ryerson TRI-R Committee</b>	Grant Thornton LLP	<p>Performed a financial statement audit on the standalone financial statements of the Tri-R Committee using a lower materiality level.</p> <p>Sufficient audit procedures were performed on the Tri-R Committee to issue a separate opinion on the component's financial statements.</p>
<b>Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre</b>	Grant Thornton LLP	<p>Grant Thornton performed a financial statement audit on the standalone financial statements of the Arena using a lower materiality level.</p> <p>Sufficient audit procedures were performed on the Arena to issue a separate opinion on the component's financial statements.</p>
<b>Burk's Falls, Armour and Ryerson Union Public Library</b>	Grant Thornton LLP	<p>Performed a financial statement audit on the standalone financial statements of the Library using a lower materiality level.</p> <p>Sufficient audit procedures were performed on the Library to issue a separate opinion on the component's financial statements.</p>
<b>Burk's Falls, Joly, Machar, Ryerson, South River, Strong and Sundridge Joint Building Committee</b>	Grant Thornton LLP	<p>Performed a financial statement audit on the standalone financial statements of the Joint Building Committee using a lower materiality level.</p> <p>Sufficient audit procedures were performed on the Joint Building Committee to issue a separate opinion on the component's financial statements.</p>
<b>Almaguin Community Economic Development</b>	Grant Thornton LLP	<p>Performed a financial statement audit on the standalone financial statements of the ACED using a lower materiality level.</p> <p>Sufficient audit procedures were performed on the ACED to issue a separate opinion on the component's financial statements.</p>

We coordinated our audit efforts between engagements and discussed relevant audit matters such as materiality, risk assessment, areas of audit focus, timing and required information for our audit of the consolidated financial statements.

# Appendix C – Draft independent auditor’s report

## Independent auditor’s report

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Township of Ryerson

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the Township of Ryerson (“the Township”), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the Township of Ryerson as at December 31, 2020, and its results of operations, its changes in its 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 Consolidated Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Township’s financial reporting process.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Township'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 Township'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 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 Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Township and the organizations it controls to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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, Canada

Chartered Professional Accountants  
Licensed Public Accountants

# Appendix D – Draft management representation letter

September 7, 2021

Grant Thornton LLP  
222 McIntyre Street West  
Suite 400  
North Bay, ON P1B 2Y8

Dear Sir/Madam:

We are providing this letter in connection with your audit of the consolidated financial statements of The Corporation of the Township of Ryerson ("the Township") and the Township's Trust Funds as of December 31, 2020, and for the year then ended, for the purpose of expressing an opinion as to whether the consolidated financial statements and Trust Funds financial statements ("financial statements") present fairly, in all material respects, the financial position, results of operations, change in net financial assets and cash flows of the Township and Trust Funds in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of September 7, 2021, the following representations made to you during your audit.

## **Financial statements**

- 1 The financial statements referred to above present fairly, in all material respects, the financial position of the Township and Trust Funds as at December 31, 2020 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

### **Completeness of information**

- 2 We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council resolutions are included in the summaries.
- 3 We have provided you with unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. The adjusting journal entry which has been proposed by you are approved by us and will be recorded on the books of the Township.
- 5 There were no restatements made to correct a material misstatement in the prior period financial statements that affect the comparative information.
- 6 We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
- 7 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
- 8 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 9 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

### **Fraud and error**

- 10 We have no knowledge of fraud or suspected fraud affecting the Township or Trust Funds involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
- 11 We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's and Trust Funds' financial statements communicated by employees, former employees, analysts, regulators or others.
- 12 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 13 We believe that there are no uncorrected financial statement misstatements relating to the Township's and Trust Funds' financial statements.

### **Recognition, measurement and disclosure**

- 14 We believe that the methods, significant assumptions and data used by us in making accounting estimates and related disclosures are appropriate to achieve recognition, measurement and disclosure that is in accordance with Canadian public sector accounting standards.
- 15 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.
- 16 All related party transactions have been appropriately measured and disclosed in the financial statements.

- 17 The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- 18 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
- 19 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
- 20 All “off-balance sheet” financial instruments have been properly recorded or disclosed in the financial statements.
- 21 The Township and Trust Funds did not purchase any derivative financial instruments during the year.
- 22 With respect to environmental matters:
  - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
  - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and
  - c) commitments have been measured and disclosed, as appropriate, in the financial statements.
- 23 The Township and Trust Funds have satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Township’s or Trust Fund’s assets nor has any been pledged as collateral. except as disclosed in Note 10 to the consolidated financial statements.
- 24 We have disclosed to you, and the Township and Trust Funds have complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 25 The Goods and Services Tax (GST) and Harmonized Sales Tax (HST) transactions recorded by the Township and Trust Funds are in accordance with the federal and provincial regulations. The GST and HST liability/receivable amounts recorded by the Township and Trust Funds are considered complete.
- 26 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3255 *Post Employment Benefits, Compensated Absences and Termination Benefits* of the Canadian public sector accounting standards issued by the Public Sector Accounting Board.
- 27 There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

**Other**

28 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Township's and Trust Funds' ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

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**Brayden Robinson, Treasurer**



# Appendix E – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<p><b>Revisions to CAS 540 Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures</b></p> <p>In June 2018, the IAASB approved a revised version of ISA 540 <i>Auditing Accounting Estimates and Related Disclosures</i>. In revising the standard, the IAASB focused on improving the scalability of the ISA to very simple accounting estimates, as well as the most complex accounting estimates. The AASB concluded that the changes to the ISA would be adopted as CASs, with no special amendments being necessary with respect to the Canadian auditing environment. The key changes to the revised standard include:</p> <ul style="list-style-type: none"> <li>• Explicit recognition of the spectrum of inherent risk and introduction of concept of inherent risk factors</li> <li>• Requirement for enhanced risk assessment procedures relating to understanding the entity, including internal control</li> <li>• Inclusion of objectives-based work effort requirements directed to methods, data and assumptions when responding to the risks of material misstatement</li> <li>• Enhanced “stand back” requirement for audit evidence obtained, including an increased emphasis on professional scepticism</li> <li>• Clarification of the relationship between CAS 540 (revised) and the other CASs and the requirements when using the work of management’s expert as audit evidence in testing how management made the accounting estimate</li> </ul>	<p>The revised standard is effective for audits of financial statements with periods beginning on or after December 15, 2019.</p>	<p>Applied to 2020 audit but no significant impact.</p>
<p><b>Amendments to CAS 701 Communicating Key Audit Matters in the Independent Auditor’s Report</b></p> <p>New reporting standards were required to be applied for audits of entities with periods ending on or after December 15, 2018. One of the updated standards, CAS 701, dealt with the requirements when the auditor would be communicating matters judged to be most significant to the audit in the audit report, either because the auditor had chosen to do so or because law or regulation required key audit matters to be described in the auditor’s report.</p> <p>In late 2019, the AASB finalized further amendments to the auditor reporting standards such that auditors would be required to communicate key audit matters in the auditor’s report for complete sets of general purpose financial statements of entities listed on the Toronto Stock Exchange (TSX) and other listed entities, excluding entities required to comply with National Instrument 81-106 <i>Investment Fund Continuous Disclosure</i> (“NI 81-106”).</p>	<p>The communication of key audit matters in the auditor’s report is required for audits of entities listed on the TSX, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2020 and for other listed entities, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2022.</p>	<p>No impact on the 2020 audit.</p>

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<p data-bbox="197 181 1016 209"><b>Revisions to CAS 315 <i>Identifying and Assessing Risks of Material Misstatement</i></b></p> <p data-bbox="197 220 1377 320">In July 2018, the IAASB issued an Exposure Draft proposing changes to ISA 315 that could drive more consistent and effective identification and assessment of the risks of material misstatement by auditors. The AASB published an Exposure Draft of the equivalent Canadian standard, which included the same proposed revisions as the ISA with no Canada-specific amendments. The revised CAS 315 has been issued and key amendments to the standard include the following:</p> <ul data-bbox="197 331 1377 560" style="list-style-type: none"> <li data-bbox="197 331 1377 359">• Focusing on the applicable financial reporting framework in identifying and assessing risks of material misstatement</li> <li data-bbox="197 370 1377 438">• Updating the understanding of the system of internal control, including clarifying the work effort for understanding each of the components of internal control and "controls relevant to the audit", as well as the relationship between this understanding and the assessment of control risk</li> <li data-bbox="197 450 1377 502">• Updating aspects relating to IT, in particular to the IT environment, the applications relevant to the audit and general IT controls relevant to the audit</li> <li data-bbox="197 513 1377 560">• Introducing the new concepts of inherent risk factors, relevant assertions, significant classes of transactions, account balances and disclosures, and the spectrum of inherent risk</li> </ul> <p data-bbox="197 571 1377 624">Separating the inherent risk and control risk assessments for assertion level risks, enhancing the requirements relating to financial statement level risks, and updating the definition of "significant risks"</p>	<p data-bbox="1384 213 1720 261">Periods beginning on or after December 15, 2021.</p>	<p data-bbox="1727 181 2027 209">No impact on the 2020 audit.</p>
<p data-bbox="197 740 680 767"><b>Canadian Exposure Drafts issued by the AASB</b></p> <p data-bbox="197 794 1308 842"><b>Proposed changes to CAS 600 <i>Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)</i></b></p> <p data-bbox="197 853 1377 1002">Many audits today are of group financial statements, also known as group audits, and these types of engagements can be very challenging. In April 2020, the IAASB issued an Exposure Draft proposing changes to ISA 600 and related ISAs with the goals of strengthening the auditor's approach to planning and performing group audits and clarifying the interaction of ISA 600 with other ISAs. The AASB has published an Exposure Draft of the equivalent Canadian standard, which includes the same proposed revisions as the ISA with no Canada-specific amendments. The Exposure Draft proposes changes that:</p> <ul data-bbox="197 1013 1377 1262" style="list-style-type: none"> <li data-bbox="197 1013 1377 1040">• Clarify the scope and applicability of the standard</li> <li data-bbox="197 1051 1377 1078">• Emphasise the importance of exercising professional skepticism throughout the group audit</li> <li data-bbox="197 1090 1377 1117">• Clarify and reinforce that all CASs need to be applied in a group audit situation</li> <li data-bbox="197 1128 1377 1181">• Focus the group engagement team's attention on identifying and assessing the risks of material misstatement of the group financial statements and emphasise the importance of designing procedures to respond to those risks</li> <li data-bbox="197 1192 1377 1219">• Reinforce the need for robust communication between the group engagement team and component auditors</li> <li data-bbox="197 1230 1377 1262">• Include new guidance and considerations relating to testing common controls, addressing access restrictions, establishing materiality and documenting group audits</li> </ul>	<p data-bbox="1384 831 1720 954">The comment period for the Exposure Draft has ended. An effective date for the revised standard has not yet been established.</p>	<p data-bbox="1727 831 2027 858">No impact on the 2020 audit.</p>

# Appendix F – PSAS Accounting developments

Public Sector Accounting Standards [updated December 31, 2020]	Effective date	Management assessment of applicability
<p><b>Section PS 1000 <i>Financial statement concepts</i>, Section 1201 <i>Financial Statement Presentation</i>, and PSG-8 <i>Purchased intangibles</i></b></p> <p>Section PS 1000 has been amended to remove the prohibition of recognition of purchased intangibles in public sector financial statements. Consequentially, Section PS 1201 has also been amended to remove disclosure requirements for unrecognized purchased intangibles since entities can now recognize purchased intangibles in their financial statements. Entities still reporting in accordance with Section PS 1200 <i>Financial Statement Presentation</i> can also adopt the amendments and recognize purchased intangible assets. New Public Sector Guideline, PSG-8 <i>Purchased intangibles</i>, has been issued to explain the scope of the intangibles that are allowed to be recognized in the financial statements given this amendment to Section PS 1000. However, it is important to note that no further recognition, measurement, disclosure and presentation guidance has been provided.</p> <p>The main features of PSG-8 include:</p> <ul style="list-style-type: none"> <li>• A definition of purchased intangibles</li> <li>• Examples of items that are not purchased intangibles</li> <li>• References to other guidance in the PSA Handbook on intangibles</li> <li>• Reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles</li> <li>• Retrospective or prospective application is permitted.</li> </ul>	<p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p>	<p>No impact on the 2020 consolidated financial statements</p>
<p><b>2019-2020 Annual Improvements</b></p> <p>The following significant amendment has been made to PSAS as a result of the annual improvements process:</p> <ul style="list-style-type: none"> <li>• A clarification has been added to the <i>Introduction to Public Sector Accounting Standards</i> to require public sector entities to adopt all related consequential amendments when they early adopt a new or amended standard. Consequential amendments are not available for early adoption if the related amended standard has not been early adopted</li> </ul>	<p>Effective immediately</p>	<p>No impact on the 2020 consolidated financial statements</p>

Public Sector Accounting Standards [updated December 31, 2020]	Effective date	Management assessment of applicability
<p><b>Section PS 3400 Revenues</b></p> <p>New Section PS 3400 <i>Revenue</i> establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are:</p> <ul style="list-style-type: none"> <li>• Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer</li> <li>• Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer</li> <li>• Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset</li> </ul>	<p>***NEW***</p> <p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: The effective date was previously April 1, 2022, but as a result of the COVID-19 pandemic, the Public Sector Accounting Board (PSAB) has deferred the effective date by one year.)</p>	<p>No impact on the 2020 consolidated financial statements</p>
<p><b>Section PS 3280 Asset retirement obligations</b></p> <p>New Section PS 3280 <i>Asset Retirement Obligations</i> establishes standards on how to account for and report a liability for asset retirement obligations. An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.</p> <p>Asset retirement costs associated with a tangible capital asset increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner, while asset retirement costs associated with an asset no longer in productive use are expensed. Measurement of the liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date. A present value technique is often the best method to estimate the liability. Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset, or an expense, depending on the nature of the remeasurement or whether the asset remains in productive use.</p> <p>As a result of the issuance of Section PS 3280, the Public Sector Accounting Board (PSAB) approved the withdrawal of Section PS 3270 <i>Solid waste landfill closure and post-closure liability</i> as asset retirement obligations associated with landfills will be within the scope of PS 3280. PS 3280 does not address costs related to remediation of contaminated sites, which will continue to be addressed in Section PS 3260 <i>Liability for contaminated sites</i>. Some consequential amendments have been made to PS 3260 to conform with PS 3280 and further clarify the scope of each standard.</p>	<p>***NEW***</p> <p>Fiscal years beginning on or after April 1, 2022.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: The effective date was previously April 1, 2021, but as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)</p>	<p>No impact on the 2020 consolidated financial statements</p>
<p><b>Section PS 3450 Financial instruments, Section PS 2601 Foreign currency translation, Section PS 1201 Financial statement presentation, and PS 3041 Portfolio investments</b></p> <p>PS 3450 <i>Financial instruments</i> is a new Section that establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. Some highlights of the requirements include:</p> <ul style="list-style-type: none"> <li>• a public sector entity should recognize a financial asset or a financial liability on its statement of financial position when it becomes a party to the contractual provisions of the instrument</li> <li>• financial instruments within the scope of the Section are assigned to one of two measurement categories: fair value, or cost / amortized cost</li> <li>• almost all derivatives are measured at fair value</li> <li>• fair value measurement is required for portfolio investments in equity instruments that are quoted in an active market</li> <li>• other financial assets and financial liabilities are generally measured at cost or amortized cost</li> <li>• until an item is derecognized, gains and losses arising due to fair value remeasurement are reported in the statement of remeasurement gains and losses when the public sector entity defines and implements a risk management or</li> </ul>	<p>***NEW***</p> <p>The new requirements are all required to be applied at the same time.</p> <p>For governments - Fiscal years beginning on or after April 1, 2022.</p> <p>For government organizations that applied the CPA Canada Handbook – Accounting prior to their adoption of the CPA Canada Public Sector Accounting Handbook - Fiscal years</p>	<p>No impact on the 2020 consolidated financial statements</p>

Public Sector Accounting Standards [updated December 31, 2020]	Effective date	Management assessment of applicability
<p>investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category</p> <ul style="list-style-type: none"> <li>• additional disclosures with respect to financial instruments will be required, including the nature and extent of risks arising from a public sector entity's financial instruments</li> </ul> <p>PS 2601 <i>Foreign currency translation</i> revises and replaces Section PS 2600 <i>Foreign currency translation</i>. Some highlights of the requirements include:</p> <ul style="list-style-type: none"> <li>• the deferral and amortization of foreign exchange gains and losses relating to long-term foreign currency denominated monetary items is discontinued</li> <li>• until the period of settlement, foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses rather than the statement of operations</li> </ul> <p>PS 1201 <i>Financial statement presentation</i> revises and replaces Section PS 1200 <i>Financial statement presentation</i>. The main amendment to this Section is the addition of the statement of remeasurement gains and losses.</p> <p>PS 3041 <i>Portfolio investments</i> revises and replaces Section PS 3040 <i>Portfolio investments</i>.</p> <p>The issuance of these new sections also includes consequential amendments to:</p> <ul style="list-style-type: none"> <li>• <i>Introduction to accounting standards that apply only to government not-for-profit organizations</i></li> <li>• PS 1000 <i>Financial statement concepts</i></li> <li>• PS 1100 <i>Financial statement objectives</i></li> <li>• PS 2125 <i>First-time adoption by government organizations</i></li> <li>• PS 2500 <i>Basic principles of consolidation</i></li> <li>• PS 2510 <i>Additional areas of consolidation</i></li> <li>• PS 3050 <i>Loans receivable</i></li> <li>• PS 3060 <i>Government partnerships</i></li> <li>• PS 3070 <i>Investments in government business enterprises</i></li> <li>• PS 3230 <i>Long-term debt</i></li> <li>• PS 3310 <i>Loan guarantees</i></li> <li>• PS 4200 <i>Financial statement presentation by not-for-profit organizations</i></li> </ul> <p>PSG-6 <i>Including results of organizations and partnerships applying fair value measurement</i> was withdrawn as a result of the issuance of these sections.</p> <p>In April 2020, the PSAB issued amendments to clarify aspects of Section PS 3450's application and add new guidance to its transitional provisions.</p> <p>The amendments introduce changes to the accounting treatment for bond repurchase transactions. Specifically, the amendments no longer require bond repurchase transactions to be treated as extinguishments, unless they are discharged or legally released from the obligation or the transactions meet certain criteria to be considered an exchange of debt.</p> <p>The amendments also provide clarification on the application of certain areas of Section PS 3450, these include:</p> <ul style="list-style-type: none"> <li>• Section PS 3450 does not apply unless a contractual right or a contractual obligation underlies a receivable or payable</li> <li>• how a transfer of collateral pursuant to a credit risk management mechanism in a derivative contract is accounted for, and</li> <li>• derecognition of a financial asset does not occur if the transferor retains substantially all the risks and benefits of ownership</li> </ul>	<p>beginning on or after April 1, 2012.</p> <p>For all other government organizations - Fiscal years beginning on or after April 1, 2022.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: For public sector entities other than government organizations that applied the CPA Canada Handbook – Accounting prior to adopting the CPA Canada Public Sector Accounting Handbook, the effective date was previously April 1, 2021, but as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)</p>	

Public Sector Accounting Standards [updated December 31, 2020]	Effective date	Management assessment of applicability
Finally, the amendments have added new guidance to the transitional provisions as follows:		
<ul style="list-style-type: none"> <li>• controlling governments should use the carrying values of the financial assets and liabilities in the records of its government organizations when consolidating a government organization</li> <li>• any unamortized discounts, premiums, or transaction costs associated with a financial asset or financial liability in the cost/amortized cost category should be included in the item's opening carrying value, and</li> <li>• in cases where derivatives were not recognized or were not measured at fair value prior to adopting PS 3450, any difference between the previous carrying value and fair value should be recognized in the opening balance of accumulated remeasurement gains and losses</li> </ul>		

## Strategic plan for not-for-profit organizations in the public sector

Since 2012, government not-for-profit organizations (GNPOs) have been required to adopt PSAS but were given the option of applying the specific GNPO accounting standards in PSAS. Some GNPOs have utilized those standards, while others have not. The PSAB recognized that a “one-size-fits-all” approach may not be appropriate for all stakeholders. As a result, in PSAB’s 2017-2022 Strategic Plan, the Board signaled intent to understand the needs and concerns of GNPOs and consider if some standards should be applied differently by them. In 2018, PSAB consulted with over 100 GNPO stakeholders to understand their fiscal and regulatory environment, their financial reporting needs, and their financial reporting perspectives in its first Consultation Paper. Diversity in the financial reporting framework, presentation of net debt and fund accounting, the impact of balanced budget requirements and endowments were some of the items stakeholders raised. In January 2021, PSAB released a second Consultation Paper. The purpose of the paper is to:

- summarize the feedback to Consultation Paper I;
- describe the options considered for a GNPO Strategy;
- describe the decision-making criteria used to evaluate the options; and
- propose a GNPO Strategy.

The deadline to respond to the Consultation paper is May 12, 2021.

## International strategy

The PSAB has reviewed its current approach towards International Public Sector Accounting Standards (IPSAS) with the intent of developing options for its International Strategy. At its May 2020 meeting, PSAB decided that it will adapt IPSAS principles when developing future Canadian Public Sector Accounting Standards for the Public Sector Accounting Handbook. PSAB has issued a brief document summarizing its decision and what it means, entitled [In Brief – A plain and simple overview of PSAB’s 2020 decision to adapt IPSAS principles when developing future standards](#), as well as the [Basis for Conclusions](#) on how it reached its decision. This decision will apply to all projects beginning on or after April 1, 2021.

## Concepts underlying financial performance

In response to feedback from stakeholders, the PSAB is proposing changes to its conceptual framework and its reporting model with a focus on measuring the financial performance of public sector entities. A conceptual framework is a clear set of related concepts that act as the foundation for the development of standards and the application of professional judgment. In January 2021, PSAB issued four important exposure drafts:

- *The Conceptual Framework for Financial Reporting in the Public Sector* - PSAB has proposed to issue a revised Conceptual Framework that would include 10 chapters:
  - Chapter 1: Introduction to the Conceptual Framework
  - Chapter 2: Characteristics of public sector entities
  - Chapter 3: Financial reporting objective
  - Chapter 4: Role of financial statements
  - Chapter 5: Financial statement foundations
  - Chapter 6: Financial statement objectives
  - Chapter 7: Financial statement information
  - Chapter 8: Elements of financial statements
  - Chapter 9: Recognition and measurement in financial statements
  - Chapter 10: Presentation concepts for financial statements

The proposed Conceptual Framework would replace the existing conceptual framework in Section PS 1000 *Financial Statement Concepts* and Section PS 1100 *Financial Statement Objectives*

- *Financial Statement Presentation, Proposed Section PS 1202* – PSAB has proposed replacing the existing reporting model standard in Section PS 1201 *Financial Statement Presentation*. The proposed changes would make some significant changes to financial presentation for public sector entities
- *Consequential Amendments Arising from the Proposed Conceptual Framework* – This Exposure Draft will summarize the implications for the rest of the CPA Canada Public Sector Accounting (PSA) Handbook; and
- *Consequential Amendments Arising from the Financial Statement Presentation Standard, Proposed Section PS 1202* – This Exposure Draft will summarize the implications for the rest of the PSA Handbook as a result of new proposed Section PS 1202.

The deadline for responses to the exposure drafts was May 12, 2021.

# Appendix G – Cybersecurity

Cybersecurity is the practice of protecting computers, data, networks and other electronic systems from malicious attacks. Below, we summarize the cybersecurity threat and how we can help you manage that threat.

Cybersecurity risk	How Grant Thornton can help
<p>As organizations become increasingly dependent on digital technology, storing valuable information in multiple places, the opportunities for cyber criminals continue to grow. Cyber-attacks today are more focused, skilful and ambitious, and geographical borders are meaningless. Regulators and stakeholders, including customers, are increasing the pressure on organizations to manage these risks. In order to properly protect themselves, organizations must understand what weaknesses attackers could exploit, how to respond to security incidents and how areas such as access to confidential data should be managed.</p> <p>Management should continue to respond to these risks by:</p> <ul style="list-style-type: none"> <li>• Assessing the people, processes and technology associated with their cybersecurity program, including management of the program, data security, cybersecurity awareness and training, and assessment of external risks</li> <li>• Improving the cybersecurity function by remediating identified vulnerabilities, developing new strategies, enhancing existing facilities, and establishing policies, controls and processes</li> <li>• Developing a cybersecurity breach or attack response plan, which involves providing training for the people who will execute the response, determining the procedures that will be followed, and securing external resources to support the process as needed</li> </ul>	<p>Our cybersecurity solutions address a variety of complex security requirements, helping you build a resilient business that is prepared for cyber-attacks.</p> <p>We can help you:</p> <ul style="list-style-type: none"> <li>• Prepare           <p>We help you understand your current exposure to cybersecurity risk and support you to develop an effective security capability. Our services include cybersecurity risk and threat assessments; security policy development; security process or technical assessments; and third-party cybersecurity assurance.</p> </li> <li>• Protect           <p>We develop and implement the technical framework and broader processes required to protect. We can help you with security architecture; security technology implementations; security process design and implementation; identity and access management; privacy and data protection; data classification; enterprise application integrity; business continuity and disaster recovery; and penetration testing.</p> </li> <li>• React           <p>We work with you to support and monitor your cybersecurity operations, and help you to respond rapidly and forensically in the event of a security or data breach.</p> </li> <li>• Change           <p>We can help you improve and better manage your cybersecurity capability. Our services include security program strategy and planning, security governance; and security awareness.</p> </li> </ul> <p>If you would like to discuss cybersecurity risks in more detail or learn more about how Grant Thornton can help your organization respond to cybersecurity risks, we would be happy to arrange a meeting to discuss this topic with you in detail or, alternatively, you may contact our cybersecurity team directly at +1-844-40-CYBER (+1-844-402-9237).</p>



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**THE CORPORATION OF  
THE TOWNSHIP OF RYERSON  
CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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**DRAFT - FOR DISCUSSION PURPOSES ONLY**

# THE CORPORATION OF THE TOWNSHIP OF RYERSON

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**DRAFT - FOR DISCUSSION PURPOSES ONLY**

# Independent auditor's report

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Township of Ryerson

## Opinion

We have audited the consolidated financial statements of The Corporation of the Township of Ryerson ("the Township"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the Township of Ryerson as at December 31, 2020, and its results of operations, its changes in its 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 Consolidated Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Township'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 Township'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 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 Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Township and the organizations it controls to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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, Canada

Chartered Professional Accountants  
Licensed Public Accountants

**THE CORPORATION OF THE TOWNSHIP OF RYERSON**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2020**

	2020	2019
<b>FINANCIAL ASSETS</b>		
Cash (Note 4)	\$ 2,203,757	\$ 1,589,567
Investments (Note 5)	8,464	7,217
Taxes receivable (Note 6)	187,920	232,206
Accounts receivable	178,190	64,128
Inventories held for resale	833	1,200
	<b>2,579,164</b>	<b>1,894,318</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	530,567	282,692
Accrued interest on long-term debt	710	787
Deferred revenue-general (Note 7)	15,345	15,000
Deferred revenue-obligatory reserve funds (Note 8)	341,049	307,260
Municipal debt (Note 9)	313,606	376,413
Tangible capital lease (Note 10)	76	523
Employee benefits payable (Note 11)	18,285	20,574
Landfill closure and post-closure liability (Note 12)	154,908	110,293
	<b>1,374,546</b>	<b>1,113,542</b>
<b>NET FINANCIAL ASSETS</b>	<b>1,204,618</b>	<b>780,776</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net (Note 15)	4,920,796	4,917,999
Inventories of supplies	87,178	97,053
Prepaid expenses	10,802	19,804
	<b>5,018,776</b>	<b>5,034,856</b>
<b>ACCUMULATED SURPLUS (Note 16)</b>	<b>\$ 6,223,394</b>	<b>\$ 5,815,632</b>

Contingencies (Notes 2, 14)  
Contractual Obligations (Note 13)

APPROVED ON BEHALF OF COUNCIL:

\_\_\_\_\_ Mayor

**THE CORPORATION OF THE TOWNSHIP OF RYERSON**  
**CONSOLIDATED STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget 2020 <i>(see Note 19)</i>	Actual 2020	Actual 2019
<b>REVENUE</b>			
Property taxes	\$ 2,053,368	\$ 2,051,874	\$ 2,003,896
User charges	45,392	34,096	53,644
Government transfers	550,854	542,480	746,783
Other	134,635	257,512	121,189
<b>TOTAL REVENUE</b>	<b>2,784,249</b>	<b>2,885,962</b>	<b>2,925,512</b>
<b>EXPENSES</b>			
General government	665,255	557,419	535,139
Protection to persons and property	357,484	327,858	341,257
Transportation services	1,203,218	1,013,785	969,866
Environmental services	134,793	174,088	140,416
Health services	95,633	99,956	78,426
Social and family services	136,375	136,375	133,977
Recreation and cultural services	183,936	137,599	186,256
Planning and development <i>(Note 18)</i>	43,974	31,120	30,783
<b>TOTAL EXPENSES</b>	<b>2,820,668</b>	<b>2,478,200</b>	<b>2,416,120</b>
<b>ANNUAL SURPLUS (DEFICIT) <i>(Note 16)</i></b>	<b>(36,419)</b>	<b>407,762</b>	<b>509,392</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>5,815,632</b>	<b>5,815,632</b>	<b>5,306,240</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 5,779,213</b>	<b>\$ 6,223,394</b>	<b>\$ 5,815,632</b>

The accompanying notes are an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF RYERSON**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget 2020 (see Note 19)	Actual 2020	Actual 2019
Annual surplus (deficit)	\$ (36,419)	\$ 407,762	\$ 509,392
Acquisition of tangible capital assets	(510,032)	(462,337)	(407,375)
Contributed tangible capital assets	-	-	(2,878)
Shared services tangible capital assets transfer - net	-	962	6,925
Amortization of tangible capital assets	328,172	327,691	317,662
Loss on disposal of tangible capital assets	-	12,354	35,065
Proceeds from disposal of tangible capital assets	-	118,533	17,759
Change in supplies inventories	-	9,875	14,038
Change in prepaid expenses	-	9,002	11,869
<b>Increase (decrease) in net financial assets</b>	<b>(218,279)</b>	<b>423,842</b>	<b>502,457</b>
<b>Net financial assets, beginning of year</b>	<b>780,776</b>	<b>780,776</b>	<b>278,319</b>
<b>Net financial assets, end of year</b>	<b>\$ 562,497</b>	<b>\$ 1,204,618</b>	<b>\$ 780,776</b>

The accompanying notes are an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF RYERSON**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
<b>Operating transactions</b>		
Annual surplus	\$ 407,762	\$ 509,392
Non-cash charges to operations:		
Amortization	327,691	317,662
Loss on disposal of tangible capital assets	12,354	35,065
Contributed tangible capital assets	-	(2,878)
Change in employee benefits payable	(2,289)	1,743
Change in landfill closure and post-closure liability	44,615	27,329
	790,133	888,313
Changes in non-cash items:		
Taxes receivable	44,286	(35,397)
Accounts receivable	(114,062)	59,128
Inventories held for resale	367	(36)
Accounts payable and accrued liabilities	247,875	89,063
Deferred revenue-general	345	14,856
Deferred revenue-obligatory reserve funds	33,789	82,034
Inventories of supplies	9,875	14,038
Prepaid expenses	9,002	11,869
	231,477	235,555
Cash provided by operating transactions	1,021,610	1,123,868
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(462,337)	(407,375)
Shared services tangible capital assets transfer - net	962	6,925
Proceeds from disposal of tangible capital assets	118,533	17,759
Cash applied to capital transactions	(342,842)	(382,691)
<b>Investing transactions</b>		
Change in investments	(1,247)	7,923
Cash provided by (applied to) investing transactions	(1,247)	7,923
<b>Financing transactions</b>		
Decrease in accrued interest on long-term debt	(77)	(75)
Debt principal repayments	(62,807)	(62,641)
Tangible capital lease repayments	(447)	(436)
Cash applied to financing transactions	(63,331)	(63,152)
<b>Net change in cash</b>	<b>614,190</b>	<b>685,948</b>
<b>Cash, beginning of year</b>	<b>1,589,567</b>	<b>903,619</b>
<b>Cash, end of year</b>	<b>\$ 2,203,757</b>	<b>\$ 1,589,567</b>
<b>Cash flow supplementary information:</b>		
Cash paid for interest	\$ 7,883	\$ 9,224

The accompanying notes are an integral part of these financial statements



# THE CORPORATION OF THE TOWNSHIP OF RYERSON

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

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### MANAGEMENT RESPONSIBILITY

The consolidated financial statements of the Corporation of the Township of Ryerson (the "Municipality") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. 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.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

### 1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Municipality are as follows:

#### (a) Reporting Entity

These consolidated statements reflect the assets, liabilities, revenue, expenses and accumulated surplus of the reporting entity. The reporting entity is comprised of all committees of Council and the boards, joint boards and municipal enterprises for which Council is politically accountable as follows:

#### (i) Proportionally consolidated entities

The following joint boards and committees are proportionally consolidated:

- Fire
- Waste Management
- Arena and Community Centre
- Library
- Building Committee
- Economic Development

Inter-organizational transactions and balances between these organizations are eliminated.

#### (ii) Non-consolidated entities

The following joint boards are not consolidated:

- North Bay Parry Sound District Health Unit
- Parry Sound District Social Services Administration Board
- District of Parry Sound (East) Home for the Aged

#### (iii) Accounting for school board transactions

The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in these consolidated financial statements.

#### (iv) Trust funds

Trust funds administered by the Municipality are not included in these consolidated financial statements, but are reported separately on the trust funds financial statements.

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

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(b) Basis of Accounting

(i) Accrual basis of accounting

Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned 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.

(ii) Cash

Cash includes cash on hand and balances held at financial institutions.

(iii) Investments

Investments are recorded at cost plus accrued interest.

(iv) Non-financial assets

Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of municipal services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(a) 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. Tangible capital assets received as donations are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements - 20 years  
 Buildings - 10 to 40 years  
 Leasehold improvements - 20 years  
 Machinery, equipment and furniture - 5 to 20 years  
 Vehicles - 5 to 20 years  
 Roads - 8 to 75 years  
 Bridges - 60 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Estimated closure and post-closure expenses for active landfill sites as well as the land occupied by the sites and related land improvements are amortized annually on the basis of capacity used during the year as a percentage of the estimated total capacity of the landfill site.

Works of art and historical treasures owned by the Municipality are not included in the tangible capital assets of the Municipality. The Municipality owns a number of historical artifacts housed in the Municipality's museum.

Interest related to the acquisition of capital assets is not capitalized, but is expensed in the year incurred.

(b) Inventories of supplies

Inventories held for consumption are recorded at the lower of cost and replacement cost.

**THE CORPORATION OF THE TOWNSHIP OF RYERSON**

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

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- (v) Reserves and reserve funds  
Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Balances related to these funds are included in the accumulated surplus of the Consolidated Statement of Financial Position.
- (vi) Government transfers  
Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any 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 Consolidated Statement of Operations as the stipulation liabilities are settled.
- (vii) Deferred revenue  
Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the Consolidated Statement of Financial Position. The revenue is reported on the Consolidated Statement of Operations in the year in which it is used for the specified purpose.
- (viii) Taxation and related revenue  
Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. Property tax billings are prepared by the Municipality based on assessment rolls, supplementary assessment rolls and other assessment adjustments issued by the Municipal Property Assessment Corporation ("MPAC"). Taxation revenue is initially recorded at the time assessment information is received from MPAC and is subsequently adjusted based on management's best estimate of the amount of tax revenue resulting from assessment adjustments that have not yet been received from MPAC. The Municipality is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.
- (ix) Pensions and employee benefits  
The Municipality accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. Obligations for sick leave benefits and retirement gratuities under employee benefits payable are accrued as the employees render the services necessary to earn the benefits.
- (x) 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 period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Municipality may undertake in the future. Significant accounting estimates include valuation allowances for taxes and accounts receivable, estimated useful lives of tangible capital assets, employee benefits payable, solid waste landfill closure and post-closure liabilities and supplementary taxes. Actual results could differ from these estimates.

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2020

#### 2. CONTRIBUTIONS TO UNCONSOLIDATED JOINT BOARDS

Further to Note 1(a)(ii), the following contributions were made by the Municipality to these boards:

	2020	2019
District of Parry Sound Social Services Administration Board	\$ 81,407	\$ 80,504
North Bay Parry Sound District Health Unit	19,756	20,463
District of Parry Sound (East) Home for the Aged	54,968	53,473
	<b>\$ 156,131</b>	<b>\$ 154,440</b>

The Municipality is contingently liable for its share, if any, of the accumulated deficits as at the end of the year for these boards. The Municipality's share of the accumulated surpluses (or deficits) of these boards has not been determined at this time.

The Municipality is also contingently liable for its share, if any, of the long-term liabilities issued by other municipalities for these boards. The Municipality's share of these long-term liabilities has not been determined at this time.

#### 3. TRANSACTIONS ON BEHALF OF OTHERS

(a) During the year, \$286,471 of taxation was collected on behalf of school boards (2019 \$291,018).

(b) The Municipality administers care and maintenance trust funds totalling \$15,745 (2019 \$15,245) which are funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom are used to perform maintenance at the Municipality's cemetery. The trust funds are not included in these consolidated financial statements, as they are being held in trust for the benefit of others.

#### 4. CASH

Cash is comprised of:

	2020	2019
Unrestricted cash	\$ 1,862,708	\$ 1,282,307
Restricted cash	341,049	307,260
	<b>\$ 2,203,757</b>	<b>\$ 1,589,567</b>

Federal and Provincial legislation restricts how restricted cash related to obligatory reserve funds, reported in Note 8, may be used.

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

5. INVESTMENTS

Investments are comprised of redeemable investment certificates bearing interest at 0.9% and maturing October 15, 2021.

6. TAXES RECEIVABLE

Taxes receivable are comprised of the following:

	2020	2019
Taxes receivable	\$ 190,420	\$ 234,206
Valuation allowance	(2,500)	(2,000)
	<b>\$ 187,920</b>	<b>\$ 232,206</b>

7. DEFERRED REVENUE-GENERAL

Details of the deferred revenue reported on the Consolidated Statement of Financial Position are as follows:

	2020	2019
Balance, beginning of year:		
Ontario Cannabis Legalization Implementation Fund	\$ 15,000	\$ -
Other deferred revenue	-	144
	15,000	144
Received during the year:		
Ontario Cannabis Legalization Implementation Fund	-	15,000
Other funding	826	-
Recognized in revenue during the year	(481)	(144)
<b>Balance, end of year</b>	<b>\$ 15,345</b>	<b>\$ 15,000</b>
Ontario Cannabis Legalization Implementation Fund	\$ 15,000	\$ 15,000
Other deferred revenue	345	-
<b>Balance, end of year</b>	<b>\$ 15,345</b>	<b>\$ 15,000</b>

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

#### 8. DEFERRED REVENUE-OBLIGATORY RESERVE FUNDS

The Municipality receives payments in lieu of parkland under the Planning Act, building permit revenue under the Building Code Act, federal gas tax funding and provincial Main Street revitalization funding under agreements with the Association of Municipalities of Ontario, and Ontario Community Infrastructure Fund funding under an agreement with the Ministry of Infrastructure. Legislation restricts how these funds may be used, and under certain circumstances, how these funds may be refunded.

In the case of payments in lieu of parkland, revenue recognition occurs when the Municipality has approved eligible expenditures for park and other public recreation purposes. Building permit revenue is recognized when applicable building expenditures are incurred. Gas tax, Main Street revitalization and Ontario Community Infrastructure Fund revenue recognition occurs when the Municipality has approved the expenditures for eligible operating expenditures and capital works.

Details of the deferred revenue-obligatory reserve funds reported on the Consolidated Statement of Financial Position are as follows:

	2020	2019
Balance, beginning of year:		
Recreational land (the Planning Act)	\$ 115,513	\$ 114,249
Building Code Act	51,043	11,615
Federal Gas Tax	-	4,105
Ontario Community Infrastructure Fund	109,188	56,992
Main Street Revitalization	31,516	38,265
	<b>307,260</b>	<b>225,226</b>
Received during the year:		
Recreational land (the Planning Act)	23,202	6,323
Building Code Act	-	39,428
Federal Gas Tax	39,316	80,455
Ontario Community Infrastructure Fund	50,000	50,000
Interest earned	5,900	6,292
	<b>118,418</b>	<b>182,498</b>
Recognized in revenue during the year	<b>(84,629)</b>	<b>(100,464)</b>
<b>Balance, end of year</b>	<b>\$ 341,049</b>	<b>\$ 307,260</b>
Recreational land (the Planning Act)	\$ 135,988	\$ 115,513
Building Code Act	43,055	51,043
Federal Gas Tax	47	-
Ontario Community Infrastructure Fund	161,959	109,188
Main Street Revitalization	-	31,516
<b>Balance, end of year</b>	<b>\$ 341,049</b>	<b>\$ 307,260</b>

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

#### 9. MUNICIPAL DEBT

(a) The balance of the municipal debt reported on the Consolidated Statement of Financial Position is made up of the following:

	2020	2019
Ontario Infrastructure and Lands Corporation serial debenture, due February 2025, repayable in monthly payments of \$3,296 plus interest calculated at 1.98%. As security the Municipality has pledged future Provincial funding	\$ 164,792	\$ 204,341
Ontario Infrastructure and Lands Corporation serial debenture, due June 2026, repayable in monthly payments of \$8,770 plus interest calculated at 2.27%. As security the Municipality has pledged future Provincial funding	96,470	114,010
Proportionate share of Fire Department Ontario Infrastructure and Lands Corporation amortizing debenture, due July 2028, repayable in monthly payments of \$15,703 including interest calculated at 2.97%. Secured by future Provincial funding	52,344	58,062
	<b>\$ 313,606</b>	<b>\$ 376,413</b>

(b) Future estimated principal and interest payments on the municipal debt are as follows:

	Principal	Interest
2021	\$ 62,978	\$ 6,505
2022	63,154	5,147
2023	63,336	3,785
2024	63,523	2,422
2025	30,757	1,288
2026 onwards	29,858	1,209
	<b>\$ 313,606</b>	<b>\$ 20,356</b>

(c) Total charges for the year for municipal debt which are reported in the financial statements are as follows:

	2020	2019
Principal payments	\$ 62,807	\$ 62,641
Interest	7,798	9,129
	<b>\$ 70,605</b>	<b>\$ 71,770</b>

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

#### 10. TANGIBLE CAPITAL LEASE

The Municipality leases equipment in conjunction with the other contributing municipalities of the Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre. This liability is accounted for on the Consolidated Statement of Financial Position at the present value of future minimum lease payments, using a discount rate of 2.66%. Future minimum lease payments are as follows:

	2020	2019
2020	\$ -	\$ 456
2021	77	76
Total minimum lease payments	77	532
Less amount representing interest	(1)	(9)
<b>Present value of future minimum capital lease payments</b>	<b>\$ 76</b>	<b>\$ 523</b>

Interest of \$8 (2019 \$20) relating to capital lease obligations has been reported on the Consolidated Statement of Operations.

#### 11. EMPLOYEE BENEFITS PAYABLE

- (a) Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and qualifying employees may become entitled to a cash payment when they leave the Municipality's employment. The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement, as well as any lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$17,051 (2019 \$19,435) at the end of the year.
- (b) Under the retirement gratuity policy of the Joint Building Committee, qualifying employees are entitled to a payout, upon retirement, based on length of service and rate of pay. The retirement gratuity liability estimates the lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for the retirement gratuity is estimated at \$1,234 (2019 \$1,139) at the end of the year.



**THE CORPORATION OF THE TOWNSHIP OF RYERSON**

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

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**12. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final cover and landscaping of the landfill site, management of groundwater and leachates, and ongoing environmental monitoring and site inspection. Estimated expenditures related to the closure and subsequent maintenance of this site are recognized in the financial statements over the operating life of the site, in proportion to its utilized capacity.

The Township of Armour, the Village of Burk's Falls and the Township of Ryerson jointly operate a landfill site through the TRI R Committee. In 2017 an application to expand the site capacity from 58,800 cubic metres by an additional 27,700 cubic metres was approved.

The liability for the landfill site is recorded at \$489,916 (2019 \$345,708) and represents the present value of closure and post-closure costs for 100% of the original approved site area and 39% of the 27,700 cubic metre area, using an estimated long-term borrowing rate of 1.32% (2019 2.69%) and inflation rate of 1.6% (2019 1.7%). The total estimated future expenditures - representing the sum of the discounted future cash flows for closure and post-closure care - are \$619,904 (2019 \$532,141), leaving an amount to be recognized of \$129,988 (2019 \$185,433). The estimated remaining capacity of the approved site is 16,954 cubic metres (2019 22,436), estimated to be filled in 12 years. Post-closure care is estimated to be required for a period of 25 years.

The Municipality has recognized \$154,908 (2019 \$110,293) in the financial statements related to its proportionate share of this liability.

The Municipality has reserves of \$116,712 (2019 \$114,345) related to the TRI R operations that could be used to fund this liability.

**13. CONTRACTUAL OBLIGATIONS**

In October of 2020, the Municipality tendered for renovations to the office interior. The winning tender quoted a price of \$129,957, inclusive of 13% HST, for the completion of this work. As of December 31, 2020, this project has not commenced. The work is expected to be completed in 2021.

**14. CONTINGENCIES**

The Municipality is involved from time to time in litigation, which arises in the normal course of business. With respect to outstanding claims, the Municipality believes that insurance coverage is adequate and that no material exposure exists on the eventual settlement of such litigation. Therefore, no provision has been made in the accompanying financial statements.

**THE CORPORATION OF THE TOWNSHIP OF RYERSON**

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

15. TANGIBLE CAPITAL ASSETS

The tangible capital assets of the Municipality by major asset class are outlined below.

<b>2020</b>							
	Land and Land Improvements	Buildings and Leasehold Improvements	Machinery and Equipment	Vehicles	Roads and Bridges	Construction in Progress	TOTAL
<b>COST</b>							
Balance, beginning of year	\$ 520,373	\$ 1,308,666	\$ 446,420	\$ 1,543,680	\$ 8,273,985	\$ 52,844	\$ 12,145,968
Additions and betterments	51,427	213,055	10,923	7,284	150,899	28,749	462,337
Shared services assets - redistribution	(1,107)	(112)	(1,165)	-	-	-	(2,384)
Disposals and writedowns	(2,378)	(260,270)	(8,313)	(3,254)	(234,768)	-	(508,983)
Transfer between classes	-	7,059	-	-	-	(7,059)	-
<b>BALANCE, END OF YEAR</b>	<b>568,315</b>	<b>1,268,398</b>	<b>447,865</b>	<b>1,547,710</b>	<b>8,190,116</b>	<b>74,534</b>	<b>12,096,938</b>
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	148,707	729,773	236,740	615,152	5,497,597	-	7,227,969
Annual amortization	18,234	32,916	25,081	87,752	163,708	-	327,691
Shared services accumulated amortization - redistribution	(982)	(15)	(425)	-	-	-	(1,422)
Amortization disposals	(2,379)	(194,926)	(7,346)	(2,441)	(171,004)	-	(378,096)
<b>BALANCE, END OF YEAR</b>	<b>163,580</b>	<b>567,748</b>	<b>254,050</b>	<b>700,463</b>	<b>5,490,301</b>	<b>-</b>	<b>7,176,142</b>
<b>TANGIBLE CAPITAL ASSETS-NET</b>	<b>\$ 404,735</b>	<b>\$ 700,650</b>	<b>\$ 193,815</b>	<b>\$ 847,247</b>	<b>\$ 2,699,815</b>	<b>\$ 74,534</b>	<b>\$ 4,920,796</b>
<b>2019</b>							
	Land and Land Improvements	Buildings and Leasehold Improvements	Machinery and Equipment	Vehicles	Roads and Bridges	Construction in Progress	TOTAL
<b>COST</b>							
Balance, beginning of year	\$ 485,782	\$ 1,302,928	\$ 466,942	\$ 1,585,210	\$ 8,430,127	\$ 49,403	\$ 12,320,392
Additions and betterments	37,329	6,837	30,293	159,789	166,067	7,060	407,375
Contributed assets	-	-	-	-	2,878	-	2,878
Shared services assets - redistribution	(2,738)	549	(2,324)	-	-	-	(4,513)
Disposals and writedowns	-	(1,648)	(48,491)	(201,319)	(325,087)	(3,619)	(580,164)
<b>BALANCE, END OF YEAR</b>	<b>520,373</b>	<b>1,308,666</b>	<b>446,420</b>	<b>1,543,680</b>	<b>8,273,985</b>	<b>52,844</b>	<b>12,145,968</b>
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	133,920	698,062	247,569	732,295	5,623,389	-	7,435,235
Annual amortization	10,603	33,294	27,184	84,176	162,405	-	317,662
Shared services accumulated amortization - redistribution	4,184	65	(1,837)	-	-	-	2,412
Amortization disposals	-	(1,648)	(36,176)	(201,319)	(288,197)	-	(527,340)
<b>BALANCE, END OF YEAR</b>	<b>148,707</b>	<b>729,773</b>	<b>236,740</b>	<b>615,152</b>	<b>5,497,597</b>	<b>-</b>	<b>7,227,969</b>
<b>TANGIBLE CAPITAL ASSETS-NET</b>	<b>\$ 371,666</b>	<b>\$ 578,893</b>	<b>\$ 209,680</b>	<b>\$ 928,528</b>	<b>\$ 2,776,388</b>	<b>\$ 52,844</b>	<b>\$ 4,917,999</b>

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

15. TANGIBLE CAPITAL ASSETS (continued)

Included in tangible capital assets are leased tangible capital assets with a cost of \$2,083 (2019 \$2,083) and accumulated amortization of \$1,146 (2019 \$937).

16. ACCUMULATED SURPLUS

The 2020 continuity of accumulated surplus reported on the Consolidated Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Surplus (Deficit)	Balance End of Year
<b>RESERVES AND RESERVE FUNDS</b>			
Working funds	\$ 245,566	\$ -	\$ 245,566
Capital funds	184,348	163,693	348,041
Election	2,601	2,400	5,001
Fire	105,259	6,680	111,939
Roads	217,646	37,032	254,678
Waste disposal and recycling	114,345	2,367	116,712
COVID-19	-	40,127	40,127
Cemetery	6,676	(500)	6,176
Arena	26,219	771	26,990
Library	8,293	2,200	10,493
Fire Department	2,491	(1,768)	723
	<b>913,444</b>	<b>253,002</b>	<b>1,166,446</b>
<b>OTHER</b>			
Consolidated tangible capital assets	4,917,999	2,797	4,920,796
General operating surplus -			
Municipality	490,931	128,961	619,892
Library	1,061	877	1,938
ACED	-	1,197	1,197
Unfunded amounts -			
Municipal debt	(376,413)	62,807	(313,606)
Tangible capital leases	(523)	447	(76)
Employee benefits payable	(20,574)	2,289	(18,285)
Landfill closure and post-closure liability	(110,293)	(44,615)	(154,908)
	<b>\$ 5,815,632</b>	<b>\$ 407,762</b>	<b>\$ 6,223,394</b>

**THE CORPORATION OF THE TOWNSHIP OF RYERSON**

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2020

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17. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT

The Municipality and its Boards and Committees provide a wide range of services to its citizens. The schedule of segment disclosure provides a breakdown of the annual surplus (deficit) reported on the Consolidated Statement of Operations by major reporting segment. The segments correspond to the major functional categories used in the Municipality's Financial Information Return, which include the following activities:

**General Government**

This segment includes Council, Clerk's Department, and Treasury. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues relating to governance, strategic planning and service delivery.

**Protection to Persons and Property**

This segment includes fire, police, building inspection, and bylaw enforcement. Police services are provided by the Ontario Provincial Police under contract.

**Transportation Services**

Transportation services include roadway systems and winter control.

**Environmental Services**

This segment includes solid waste management.

**Health Services**

This segment includes cemeteries, ambulance services as well as payments to the district health unit.

**Social and Family Services**

This segment consists primarily of payments made to the district social services administration board and home for the aged for the provision of social services such as childcare, social housing, general assistance and assistance to the elderly.

**Recreation and Culture**

This segment includes parks, recreation programs, recreation facilities, library services and cultural services such as museums.

**Planning and Development**

This segment includes activities related to planning, zoning and economic development.

**Unallocated Amounts**

Items are recorded as unallocated amounts when there is no reasonable basis for allocating them to a segment. Major items included in this category are property taxation and related penalty and interest charges, and unconditional grants such as the Municipality's annual Ontario Municipal Partnership Fund grant.

In the preparation of segmented financial information, some allocation of expenses is made. This generally includes charges of administrative time to specific segments.

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2020

#### 17. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (continued)

#### FOR THE YEAR ENDED DECEMBER 31, 2020

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Consolidated
<b>REVENUE</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,051,874	\$ 2,051,874
User charges	8,411	48	-	16,381	-	-	7,656	1,600	-	34,096
Government transfers -										
Canada	-	-	45,923	-	-	-	1,178	12,349	-	59,450
Ontario	3,187	2,127	28,683	15,753	-	-	2,839	8,689	420,300	481,578
Other municipalities	-	614	-	-	-	-	838	-	-	1,452
Shared services opening surplus redistribution	-	-	-	22	-	-	-	-	-	22
Gain (loss) on disposal of capital assets	48,499	(566)	(60,287)	-	-	-	-	-	-	(12,354)
Other	70,463	50,828	49,398	3,428	510	-	9,189	-	86,028	269,844
<b>TOTAL REVENUE</b>	<b>130,560</b>	<b>53,051</b>	<b>63,717</b>	<b>35,584</b>	<b>510</b>	<b>-</b>	<b>21,700</b>	<b>22,638</b>	<b>2,558,202</b>	<b>2,885,962</b>
<b>EXPENSES</b>										
Salaries, wages and benefits	346,444	89,097	356,774	70,552	3,008	-	59,973	19,402	-	945,250
Long-term debt charges (interest)	-	1,605	6,193	-	-	-	8	-	-	7,806
Materials	56,832	32,757	322,612	20,565	2,995	-	38,453	3,033	-	477,247
Contracted services	145,584	187,331	59,668	61,287	67,350	-	11,520	6,004	-	538,744
Rents and financial expenses	4,118	2,098	1,968	1,808	-	-	3,111	-	-	13,103
External transfers	3,036	23	-	-	26,401	136,375	-	2,524	-	168,359
Interfunctional adjustments	(2,000)	2,000	-	-	-	-	-	-	-	-
Amortization	3,405	12,947	266,570	19,876	202	-	24,534	157	-	327,691
<b>TOTAL EXPENSES</b>	<b>557,419</b>	<b>327,858</b>	<b>1,013,785</b>	<b>174,088</b>	<b>99,956</b>	<b>136,375</b>	<b>137,599</b>	<b>31,120</b>	<b>-</b>	<b>2,478,200</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (426,859)</b>	<b>\$ (274,807)</b>	<b>\$ (950,068)</b>	<b>\$ (138,504)</b>	<b>\$ (99,446)</b>	<b>\$ (136,375)</b>	<b>\$ (115,899)</b>	<b>\$ (8,482)</b>	<b>\$ 2,558,202</b>	<b>\$ 407,762</b>

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2020

#### 17. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (continued)

##### FOR THE YEAR ENDED DECEMBER 31, 2019

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Consolidated
<b>REVENUE</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,003,896	\$ 2,003,896
User charges	1,410	131	-	16,649	-	-	33,854	1,600	-	53,644
Government transfers -										
Canada	-	-	85,334	-	-	-	932	2,404	-	88,670
Ontario	6,937	4,261	-	25,588	-	-	2,757	2,900	608,200	650,643
Other municipalities	-	2,140	-	-	-	-	786	4,544	-	7,470
Shared services opening surplus redistribution	-	-	-	733	-	-	-	-	-	733
Loss on disposal of capital assets	-	(3,619)	(23,197)	(8,249)	-	-	-	-	-	(35,065)
Other	365	44,108	15,295	2,889	512	-	14,871	69	77,412	155,521
<b>TOTAL REVENUE</b>	<b>8,712</b>	<b>47,021</b>	<b>77,432</b>	<b>37,610</b>	<b>512</b>	<b>-</b>	<b>53,200</b>	<b>11,517</b>	<b>2,689,508</b>	<b>2,925,512</b>
<b>EXPENSES</b>										
Salaries, wages and benefits	365,231	101,628	352,171	65,737	-	-	82,069	16,465	-	983,301
Long-term debt charges (interest)	-	1,773	7,356	-	-	-	20	-	-	9,149
Materials	66,311	34,490	322,709	20,374	-	-	60,101	4,254	-	508,239
Contracted services	93,827	185,405	27,587	38,377	57,261	-	17,360	2,123	-	421,940
Rents and financial expenses	1,357	2,327	-	2,589	-	-	1,922	157	-	8,352
External transfers	4,769	24	-	-	20,963	133,977	231	-	-	159,964
Interfunctional adjustments	(2,000)	2,000	-	-	-	-	-	-	-	-
Restructuring net expense	-	-	-	-	-	-	-	7,513	-	7,513
Amortization	5,644	13,610	260,043	13,339	202	-	24,553	271	-	317,662
<b>TOTAL EXPENSES</b>	<b>535,139</b>	<b>341,257</b>	<b>969,866</b>	<b>140,416</b>	<b>78,426</b>	<b>133,977</b>	<b>186,256</b>	<b>30,783</b>	<b>-</b>	<b>2,416,120</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (526,427)</b>	<b>\$ (294,236)</b>	<b>\$ (892,434)</b>	<b>\$ (102,806)</b>	<b>\$ (77,914)</b>	<b>\$ (133,977)</b>	<b>\$ (133,056)</b>	<b>\$ (19,266)</b>	<b>\$ 2,689,508</b>	<b>\$ 509,392</b>

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2020

#### 18. RESTRUCTURING NET EXPENSE

In 2019 the Municipality entered into a joint services agreement for Almaguin Community Economic Development ("ACED"). Effective October 2019, ACED assumed the operating responsibilities of the Central Almaguin Economic Development Association and of the Burk's Falls and Area Community Economic Development. In addition, the tangible capital assets of the Burk's Falls and Area Community Economic Development were transferred to ACED at no cost.

In 2019 The Municipality recorded net expense of \$7,513 as a result of this restructuring. This net expense is included in planning and development on the Consolidated Statement of Operations. The related 2019 reduction of the Municipality's tangible assets is included in the shared services asset and accumulated amortization redistribution in Note 15.

#### 19. BUDGET FIGURES

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. A reconciliation of the adopted and reported budgets is presented below.

	Budget
<b>ADOPTED BUDGET:</b>	
Decrease in general municipal operating surplus	\$ (490,930)
Increase in reserves and reserve funds	210,457
Decrease in joint board general operating surplus	(1,061)
<b>ADJUSTMENTS:</b>	
Acquisition of tangible capital assets	510,032
Amortization of tangible capital assets	(328,172)
Decrease in long-term debt	62,807
Tangible capital lease repayment	448
<b>ANNUAL DEFICIT</b>	<b>\$ (36,419)</b>

## THE CORPORATION OF THE TOWNSHIP OF RYERSON

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS Year Ended December 31, 2020

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#### 20. PENSION AGREEMENTS

The Municipality makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. 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, 2020. The results of this valuation disclosed total actuarial liabilities of \$113,055 million with respect to benefits accrued for service with actuarial assets at that date of \$109,844 million indicating an actuarial deficit of \$3,211 million. Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2020 was \$66,556 (2019 \$60,928) for current service and is included as an expense on the Consolidated Statement of Operations.

#### 21. IMPACTS OF COVID-19

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of nonessential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The Municipality has received Safe Restart funding in the amount of \$76,100 to address pandemic-related operating pressures and has identified \$35,973 in related costs in 2020. These costs include \$12,400 in wages and benefits for COVID-19 related work, \$5,781 related to landfill bags from an influx of seasonal residents, and \$17,792 in additional expenses relating to the purchase of COVID-19 supplies and supplemental levies. Unspent Safe Restart funding in the amount of \$40,127 has been transferred to reserves to be used to cover related costs in future years.

While governments and central banks have reacted with monetary and fiscal interventions designed to stabilize economic conditions, the duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Municipality for future periods.

#### 22. COMPARATIVE FIGURES

Certain prior year figures presented for comparative purposes have been reclassified to conform to the presentation adopted for the current year.



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**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020**

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**DRAFT - FOR DISCUSSION PURPOSES ONLY**

## **BURK'S FALLS AND DISTRICT FIRE DEPARTMENT CONTENTS**

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**DRAFT - FOR DISCUSSION PURPOSES ONLY**

# Independent auditor's report

To the Members of Council, Inhabitants and Ratepayers of the Contributing Municipalities of the Burk's Falls and District Fire Department

## Opinion

We have audited the financial statements of the Burk's Falls and District Fire Department ("the Fire Department"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations and accumulated surplus, change in 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 Burk's Falls and District Fire Department as at December 31, 2020, and its results of operations, its changes in its 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 Fire Department 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 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 Fire Department's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Fire Department or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Fire Department'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 Fire Department'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 Fire Department'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 Fire Department 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, Canada

Chartered Professional Accountants  
Licensed Public Accountants

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2020**

	2020	2019
<b>FINANCIAL ASSETS</b>		
Accounts receivable	13,689	25,060
	<b>13,689</b>	<b>25,060</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	7,605	11,147
Accrued interest on long-term debt	3,012	3,341
Long-term debt (Note 2)	222,173	246,439
Employee benefits payable (Note 3)	1,235	893
	<b>234,025</b>	<b>261,820</b>
<b>NET DEBT</b>	<b>(220,336)</b>	<b>(236,760)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets - net (Note 4)	428,218	468,687
<b>ACCUMULATED SURPLUS (Note 5)</b>	<b>\$ 207,882</b>	<b>\$ 231,927</b>

APPROVED ON BEHALF OF COUNCIL:

\_\_\_\_\_  
 Mayor

The accompanying notes are an integral part of these financial statements

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**  
**STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget 2020 (see Note 6)	Actual 2020	Actual 2019
<b>REVENUE</b>			
Municipal contributions - Township of Armour	\$ 209,240	\$ 165,023	\$ 190,602
Municipal contributions - Village of Burk's Falls	125,089	98,655	113,947
Municipal contributions - Township of Ryerson	103,045	81,270	93,867
Other government transfers	8,000	3,440	18,462
Other	600	3,679	5,962
Loss on disposal of capital assets	-	(2,544)	(15,359)
<b>TOTAL REVENUE</b>	<b>445,974</b>	<b>349,523</b>	<b>407,481</b>
<b>EXPENSES</b>			
Salaries, wages and benefits	257,540	198,642	248,372
Interest on long-term debt	6,811	6,811	7,526
Materials and supplies	138,065	105,930	122,732
Contracted services	8,500	7,355	7,325
Rent	3,242	3,242	3,242
External transfers	50	50	100
Amortization	51,500	51,538	55,419
<b>TOTAL EXPENSES</b>	<b>465,708</b>	<b>373,568</b>	<b>444,716</b>
<b>ANNUAL DEFICIT (Note 5)</b>	<b>(19,734)</b>	<b>(24,045)</b>	<b>(37,235)</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>231,927</b>	<b>231,927</b>	<b>269,162</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 212,193</b>	<b>\$ 207,882</b>	<b>\$ 231,927</b>

The accompanying notes are an integral part of these financial statements

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**  
**STATEMENT OF CHANGE IN NET DEBT**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budget 2020 (see Note 6)	Actual 2020	Actual 2019
Annual deficit	\$ (19,734)	\$ (24,045)	\$ (37,235)
Acquisition of tangible capital assets	(15,000)	(15,173)	(24,470)
Amortization of tangible capital assets	51,500	51,538	55,419
Loss on disposal of tangible capital assets	-	2,544	15,359
Proceeds from disposal of tangible capital assets	-	1,560	-
<b>Decrease in net debt</b>	<b>16,766</b>	<b>16,424</b>	<b>9,073</b>
<b>Net debt, beginning of year</b>	<b>(236,760)</b>	<b>(236,760)</b>	<b>(245,833)</b>
<b>Net debt, end of year</b>	<b>\$ (219,994)</b>	<b>\$ (220,336)</b>	<b>\$ (236,760)</b>

The accompanying notes are an integral part of these financial statements

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
<b>Operating transactions</b>		
Annual deficit	\$ (24,045)	\$ (37,235)
Non-cash charges to operations:		
Amortization	51,538	55,419
Loss on disposal of tangible capital assets	2,544	15,359
Change in employee benefits payable	342	(7,034)
	30,379	26,509
Changes in non-cash items:		
Accounts receivable	11,371	1,064
Inventories held for resale		271
Accounts payable and accrued liabilities	(3,542)	(4,442)
Accrued interest on long-term debt	(329)	(320)
	7,500	(3,427)
Cash provided by operating transactions	37,879	23,082
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(15,173)	(24,470)
Proceeds from disposal of tangible capital assets	1,560	-
Cash applied to capital transactions	(13,613)	(24,470)
<b>Investing transactions</b>		
Change in investments	-	24,949
Cash provided by investing transactions	-	24,949
<b>Financing transactions</b>		
Debt principal repayments	(24,266)	(23,561)
Cash applied to financing transactions	(24,266)	(23,561)
<b>Net change in cash and cash equivalents</b>	-	-
<b>Cash and cash equivalents, beginning of year</b>	-	-
<b>Cash and cash equivalents, end of year</b>	\$ -	\$ -
<b>Cash flow supplementary information:</b>		
Interest paid	\$ 7,140	\$ 7,846

The accompanying notes are an integral part of these financial statements



**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2020

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The Burk's Falls and District Fire Department (the "organization") is a joint committee of the Corporation of the Municipality of the Village of Burk's Falls, the Municipal Corporation of the Township of Armour and the Corporation of the Township of Ryerson, who contribute towards the organization in the following proportions: Burk's Falls - 28.60%; Armour - 47.84%; Ryerson - 23.56%

MANAGEMENT RESPONSIBILITY

The financial statements of the organization are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. 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.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted by the organization are as follows:

## Basis of Accounting

- (i) Accrual basis of accounting  
Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned 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.
- (ii) Investments  
Investments are recorded at cost plus accrued interest.
- (iii) Non-financial assets  
Non-financial assets are not available to discharge existing liabilities but 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.

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2020

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(a) 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. Borrowing costs related to the acquisition of tangible capital assets are expensed in the year incurred. 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 - 40 years  
Machinery and equipment - 10 to 20 years  
Vehicles - 5 to 15 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets received as donations are recorded at their fair value at the date of receipt.

(iv) Reserves and reserve funds

Certain amounts, as approved by the organization, are set aside in reserves and reserve funds for future operating and capital purposes. Balances related to these funds are included in the accumulated surplus of the Consolidated Statement of Financial Position.

(v) Government transfers

Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any 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.

(vi) Pensions and employee benefits

The organization accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. Obligations for sick leave under employee benefits payable are accrued as the employees render the services necessary to earn the benefits.

(vii) 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 period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the organization may undertake in the future. Significant accounting estimates include estimated useful lives of tangible capital assets and employee benefits payable. Actual results could differ from these estimates.

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 20202. LONG-TERM DEBT

(a) The balance of the long-term debt reported on the Statement of Financial Position is made up of the following:

	2020	2019
Ontario Infrastructure and Lands Corporation amortizing debenture, due July 2028, repayable in monthly payments of \$15,703 including interest calculated at 2.97%, secured by future Provincial funding	<b>\$ 222,173</b>	<b>\$ 246,439</b>

(b) Future estimated principal and interest payments on the long-term debt are as follows:

	Principal	Interest
2021	\$ 24,992	\$ 6,414
2022	25,740	5,667
2023	26,510	4,896
2024	27,303	4,103
2025	28,120	3,286
2026 onwards	89,508	4,710
	<b>\$ 222,173</b>	<b>\$ 29,076</b>

(c) Total charges for the year for long-term debt which are reported in the financial statements are as follows:

	2020	2019
Principal payments	\$ 24,266	\$ 23,561
Interest	6,811	7,526
	<b>\$ 31,077</b>	<b>\$ 31,087</b>

3. EMPLOYEE BENEFITS PAYABLE

Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and employees may become entitled to a cash payment when they leave the organization's employment. The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement as well as any lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$1,235 (2019 \$893) at the end of the year.

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 20204. TANGIBLE CAPITAL ASSETS

The tangible capital assets of the organization by major asset class are outlined below.

<b>2020</b>							
	Land	Buildings	Machinery and Equipment	Vehicles	Construction in Progress	TOTAL	
<b>COST</b>							
Balance, beginning of year	\$ 9,035	\$ 77,531	\$ 227,721	\$ 769,323	\$ -	\$ 1,083,610	
Additions and betterments	-	-	15,173	-	-	15,173	
Disposals and writedowns	-	-	(26,078)	-	-	(26,078)	
<b>BALANCE, END OF YEAR</b>	<b>9,035</b>	<b>77,531</b>	<b>216,816</b>	<b>769,323</b>	<b>-</b>	<b>1,072,705</b>	
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	-	38,391	149,686	426,846	-	614,923	
Annual amortization	-	1,061	13,667	36,810	-	51,538	
Amortization disposals	-	-	(21,974)	-	-	(21,974)	
<b>BALANCE, END OF YEAR</b>	<b>-</b>	<b>39,452</b>	<b>141,379</b>	<b>463,656</b>	<b>-</b>	<b>644,487</b>	
<b>TANGIBLE CAPITAL ASSETS-NET</b>	<b>\$ 9,035</b>	<b>\$ 38,079</b>	<b>\$ 75,437</b>	<b>\$ 305,667</b>	<b>\$ -</b>	<b>\$ 428,218</b>	
<b>2019</b>							
	Land	Buildings	Machinery and Equipment	Vehicles	Construction in Progress	TOTAL	
<b>COST</b>							
Balance, beginning of year	\$ 9,035	\$ 77,531	\$ 208,251	\$ 769,323	\$ 15,359	\$ 1,079,499	
Additions and betterments	-	-	24,470	-	-	24,470	
Disposals and writedowns	-	-	(5,000)	-	(15,359)	(20,359)	
<b>BALANCE, END OF YEAR</b>	<b>\$ 9,035</b>	<b>\$ 77,531</b>	<b>\$ 227,721</b>	<b>\$ 769,323</b>	<b>\$ -</b>	<b>\$ 1,083,610</b>	
<b>ACCUMULATED AMORTIZATION</b>							
Balance, beginning of year	-	37,330	139,983	387,191	-	564,504	
Annual amortization	-	1,061	14,703	39,655	-	55,419	
Amortization disposals	-	-	(5,000)	-	-	(5,000)	
<b>BALANCE, END OF YEAR</b>	<b>-</b>	<b>38,391</b>	<b>149,686</b>	<b>426,846</b>	<b>-</b>	<b>614,923</b>	
<b>TANGIBLE CAPITAL ASSETS-NET</b>	<b>\$ 9,035</b>	<b>\$ 39,140</b>	<b>\$ 78,035</b>	<b>\$ 342,477</b>	<b>\$ -</b>	<b>\$ 468,687</b>	

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 20205. ACCUMULATED SURPLUS

The 2020 continuity of accumulated surplus reported on the Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Surplus ( Deficit)	Balance End of Year
Tangible capital assets	\$ 468,687	\$ (40,469)	\$ 428,218
Reserves	10,572	(7,500)	3,072
Unfunded employee benefits payable	(893)	(342)	(1,235)
Unfunded long-term debt	(246,439)	24,266	(222,173)
	<b>\$ 231,927</b>	<b>\$ (24,045)</b>	<b>\$ 207,882</b>

6. BUDGET FIGURES

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. A reconciliation of the adopted and reported budgets is presented below.

	Budget
<b>ADOPTED BUDGET:</b>	
Change in general operating surplus	\$ -
Decrease in reserves and reserves funds	(7,500)
<b>ADJUSTMENTS:</b>	
Acquisition of tangible capital assets	15,000
Amortization of tangible capital assets	(51,500)
Decrease in long-term debt	24,266
<b>ANNUAL DEFICIT</b>	<b>\$ (19,734)</b>

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 20207. RELATED PARTY TRANSACTIONS

The related party transactions below are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

The following table summarizes the organization's related party transactions with its contributing municipalities during the year:

	2020	2019
Municipal contributions		
Township of Armour	\$ 165,023	\$ 190,602
Village of Burk's Falls	98,655	113,947
Township of Ryerson	81,270	93,867
Expenses		
Village of Burk's Falls		
Rent	3,242	3,242
At the end of the year, amounts due from contributing municipalities are as follows:		
Township of Ryerson	13,689	25,060

The amounts due from contributing municipalities are reported in accounts receivable on the Statement of Financial Position. These amounts are non-interest bearing, with no specific terms of repayment.

8. SEGMENT DISCLOSURE AND EXPENSES BY OBJECT

Since the organization's operations are not considered diverse and operations are managed as one department, no segment disclosure has been provided. In addition, supplementary expenses by object information has been omitted as it would not provide additional meaningful information not readily determinable from the Statement of Operations.

9. PENSION AGREEMENTS

The organization makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. 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, 2020. The results of this valuation disclosed total actuarial liabilities of \$113,055 million with respect to benefits accrued for service with actuarial assets at that date of \$109,844 million indicating an actuarial deficit of \$3,211 million. Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the organization does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2020 was \$10,045 (2019 \$12,816) for current service and is included as an expense on the Statement of Operations.

**BURK'S FALLS AND DISTRICT FIRE DEPARTMENT**NOTES TO THE FINANCIAL STATEMENTS  
Year Ended December 31, 2020

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10. IMPACTS OF COVID-19

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of nonessential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The organization experienced an increase in personal protective equipment costs as a direct result of the pandemic. In the 2020 fiscal year, approximately \$3,380 was spent on additional supplies that were required to safely operate throughout the year.

While governments and central banks have reacted with monetary and fiscal interventions designed to stabilize economic conditions, the duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Municipality for future periods.

**DRAFT - FOR DISCUSSION PURPOSES ONLY**

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**THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST  
FUNDS**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

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**DRAFT - FOR DISCUSSION PURPOSES ONLY**



**THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST FUNDS**  
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**DRAFT - FOR DISCUSSION PURPOSES ONLY**

# Independent auditor's report

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Township of Ryerson

## Opinion

We have audited the financial statements of The Corporation of the Township of Ryerson Trust Funds ("the Trust Funds"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations and accumulated surplus, change in net financial 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 Corporation of the Township of Ryerson Trust Funds as at December 31, 2020, and its results of operations, its changes in its 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 Trust Funds 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 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 Trust Fund's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust Funds or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust Fund'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 Trust Fund'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 Trust Fund'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 Trust Funds 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, Canada

Chartered Professional Accountants  
Licensed Public Accountants

**THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST FUNDS**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2020**

	2020	2019
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 15,790	\$ 15,283
<b>Liabilities</b>		
Accounts payable and accrued liabilities	45	38
<b>Net Financial Assets and Accumulated Surplus</b>	<b>\$ 15,745</b>	<b>\$ 15,245</b>

APPROVED ON BEHALF OF COUNCIL:

\_\_\_\_\_ Mayor

**DRAFT - FOR DISCUSSION PURPOSES ONLY**

The accompanying notes are an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST FUNDS**  
**STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
<b>Revenue</b>		
Capital receipts	\$ 500	\$ 450
<b>Annual Surplus</b>	<b>500</b>	<b>450</b>
<b>Accumulated Surplus, beginning of year</b>	<b>15,245</b>	<b>14,795</b>
<b>Accumulated Surplus, end of year</b>	<b>\$ 15,745</b>	<b>\$ 15,245</b>

**DRAFT - FOR DISCUSSION PURPOSES ONLY**

The accompanying notes are an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST FUNDS**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
<b>Annual surplus and increase in net financial assets</b>	\$ 500	\$ 450
<b>Net financial assets, beginning of year</b>	15,245	14,795
<b>Net financial assets, end of year</b>	<b>\$ 15,745</b>	<b>\$ 15,245</b>

**DRAFT - FOR DISCUSSION PURPOSES ONLY**

**THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST FUNDS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020	2019
<b>Operating transactions</b>		
Annual surplus	\$ 500	\$ 450
Changes in non-cash items:		
Accounts payable and accrued liabilities	7	5
Cash provided by operating transactions	507	455
<b>Net change in cash and cash equivalents</b>	<b>507</b>	<b>455</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>15,283</b>	<b>14,828</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 15,790</b>	<b>\$ 15,283</b>

The accompanying notes are an integral part of these financial statements

## THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST FUNDS

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

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#### MANAGEMENT RESPONSIBILITY

The financial statements of the trust funds of the Corporation of the Township of Ryerson (the "Township") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. 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.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

#### 1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Township are as follows:

- (i) Reporting Entity  
The financial statements reflect the assets, liabilities, revenue and expenses of the Township's trust funds. The Township's assets, liabilities, revenue and expenses are reported separately in the Township's consolidated financial statements.
- (ii) Basis of accounting  
Sources of revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned 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.
- (iii) Cash and cash equivalents  
Cash and cash equivalents include balances held at financial institutions and short-term deposits with original maturities of three months or less.
- (iv) Use of Estimates  
The preparation of financial statements in accordance 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. Actual results could differ from these estimates.
- (v) Revenue Recognition  
Capital receipts are recognized when received.



**THE CORPORATION OF THE TOWNSHIP OF RYERSON TRUST FUNDS**

NOTES TO THE FINANCIAL STATEMENTS


YEAR ENDED DECEMBER 31, 2020

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2. CARE AND MAINTENANCE FUND

The care and maintenance fund administered by the Township is funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom can be used to perform maintenance at the Township's cemetery. The operations and investments of the fund are undertaken by the Township in accordance with the regulations of the Funeral, Burial and Cremation Services Act, 2002.

**DRAFT - FOR DISCUSSION PURPOSES ONLY**

	<h2>Staff Report</h2>
To:	Ryerson Township Council
From:	Brayden Robinson, Treasurer
Date of Meeting:	September 7, 2021
Report Title:	RFP for Engineer of Record
Report Date:	September 1, 2021

### Engineer of Record

Recommendation: Be it resolved that Ryerson Township Council accept the proposal under RFP 2021-011 Engineer of Record from Tatham Engineering, for a two-year period ending October 31, 2023.

#### Background:

The Township's current agreement for an Engineer of Record expires on November 5, 2021. As per Council's direction, we issued an RFP and received three responses from the following companies:

- Tulloch Engineering
- Tatham Engineering
- EXP Services Inc.

Staff have reviewed and evaluated the proposals, and are recommending Tatham Engineering for this contract. We have worked closely with Tatham on a few projects in recent years, namely the 2021 OSIM inspections and 2020 Road Needs Study, and have found them to be capable, responsive, and open to municipal suggestions and amendments. Staff feel that they are the best choice to fill this role for us over the next two years.



## Fire Chief's Report

To:	Council
From:	Dave McNay, Fire Chief
Date of Meeting:	September 7, 2021
Report Title:	Department Up-dates
Report Date:	August 31, 2021

**We are taking Prevention 1 out of service. It is a 2006 Ford Explorer with over 200k on it. We took it to have service done on it and it came back with just under \$ 6000.00 for a quote to bring it back to safely use. Copy of quote is attached. With the age of the vehicle and cost of repairs, this is not worth spending the money on. Cam will now use 210 our Ford Pick up truck for his duties until we can budget for another vehicle.**

**At last weeks training session, Mold was found on our PPE mainly in our helmets. We spoke with Nicky Kunkle and she arranged with Darwin Neault from TCR (Total Cleaning and Restoration) to come and investigate. His assessment was reassuring as he stated that it is likely caused by all the humid weather and lack of ventilation in the fire hall. He suggested a total cleaning of all our PPE which is underway and as our helmets where due for replacement and the new ones here we just swapped them out. We have an exhauster already in place that we reprogrammed to run all night and we will open the bay doors during the day time. Back to the cause. We currently wash our trucks and hose down our gear after calls, then we close up shop and head home. With the Hot humid weather it caused mold. TCR is having an air specialist come in and measure air quality and make suggestion on how to prevent it from happening again. More info to follow once air tests have been completed. Just an FYI Patty at Inservus that cleans our PPE said that we are the 3<sup>rd</sup> fire department this month that has brought moldy gear in for cleaning**

**Just a reminder of the Open House on September 11, 2021 at the Fire Hall to recognize the 20<sup>th</sup> anniversary of 9 11. We plan on a BBQ, Station tours, a simulated World Trade Center Stair Climb by the firefighters and raffle prizes. All proceeds will be donated to the Canadian Fallen**

**Firefighters Foundation. Time 10:00am to 3pm, would like to see you there.**

**Dave**





# 20th Anniversary of 9/11 Open House

**ALL PROCEEDS WILL BE DONATED TO THE  
CANADIAN FALLEN FIREFIGHTERS FOUNDATION**

**Saturday September 11<sup>th</sup>**

**from 10AM to 3PM**

**Burk's Falls Fire Department**

**168 Ontario Street**

- BBQ
- Station tours and demonstrations
- Simulated World Trade Centre stair climb by firefighters
- Raffle prizes and much more

**WORKING SMOKE & CARBON MONOXIDE  
ALARMS SAVES LIVES**

estd.



1960

**GRIFFITH BROS. SERVICE CENTRE LTD.**

10454 HIGHWAY 124 PO BOX 629

SUNDRIDGE, ON. P0A 1Z0

Phone: 705-384-2272 Fax: 705-386-1216

WHEEL RETORQUE REQUIRED AFTER 50KM OF

Sub Estimate For Or

206500

**Estimate for Services**

Estimate Date : 2021-08-05

**BURKS FALLS & DISTRICT FIRE DEPT**

162 ONTARIO ST. PO BOX 70  
BURKS FALLS, ONT P0A 1C0

Office: 705-382-4010 Fax: 705-382-2273

2006 Ford - Explorer - 4L V6 (244CI) VIN(E)

Lic #: BVXD 677 - ONT

Odom. In: 1

VIN #: 1FMEU73E8 6UB34407

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Extended
Suspension Ball Joint K80771	2.00	70.47	140.94	TECHNICIAN NOTED VEHICLE REQUIRED LEFT FRONT AND RIGHT FRONT LOWER BALL JOINTS		
Steering Tie Rod End ES80786	1.00	56.54	56.54	LEFT FRONT AND RIGHT FRONT AXLE SEALS OIL PAN IS SLIGHTLY LEAKING		
SEAL 13757	2.00	17.65	35.30	TRANSMISSION PAN IS ROTTEN - NOT LEAKING YET EXHAUST FROM THE Y PIPE TO THE TAIL PIPE- TAIL PIPE IS		
SEAL 17521	2.00	17.57	35.14	GOOD, NEEDS HANGER WELDED BACK ON RIGHT FRONT CV AXLE - LOSING GREASE		
OIL PAN EXPLORER, MOUNTAINEER 9 FP42A	1.00	71.55	71.55	LEFT REAR CV AXLE - LOSING GREASE FRONT DIFFERENTIAL COVER IS LEAKING		
OIL PAN SET OS 30687 R	1.00	34.60	34.60	FRONT AND REAR PADS AND ROTORS AND POSSIBLY CALIPERS		
5W30 PREMIUM SYNTHETIC BLEND ENGINE OIL 03041	5.00	4.10	20.50	REAR BRAKE LINES ARE ROTTEN AT FITTINGS- NOT LEAKING YET		
AC DELCO OIL FILTER PF1250A	1.00	8.00	8.00	FRONT TIRES ARE CHOPPY - RECOMMEND REPLACING ALL 4 SINCE VEHICLE IS 4WD		
ENVIRO FEE - OIL FILTER ENVF	1.00	0.50	0.50	RIGHT REAR INNER WHEEL WELL HAS HOLES		
EZ1481-001S SPRING BOLT KIT 36129	1.00	9.60	9.60	PERFORM FOUR WHEEL ALIGNMENT	1.50	89.95
HG675-001S HEAT GASKET 31391	1.00	4.17	4.17	PERFORMED FOUR WHEEL ALIGNMENT - ADJUST AS REQUIRED TO SPEC., ROAD TEST AND CONFIRM REPAIR		
EB1400-001S INSULATOR 35460	2.00	9.81	19.62	AXLE SHAFT SEAL - Remove & Replace - Both	3.00	294.00
CHD200N-001S HARDWARE-CLAMP 35335	2.00	2.86	5.72	ENGINE OIL PAN &/OR GASKET - Remove & Replace - V6 Lower	1.00	98.00
EXHAUST TAIL PIPE 53708	1.00	35.91	35.91	SERVICE SPECIAL - WARRANTY APPROVED	0.50	19.95
PIPE - DOMESTIC TK 52447	1.00	40.90	40.90	CHANGE ENGINE OIL AND FILTER, GREASE WHERE APPLICABLE, CHECK AND ADJUST FLUID LEVELS AND TIRE		
MUFFLER-QUIET-FLOW DOMESTIC T 21563	1.00	161.90	161.90	PRESSURE - PERFORM MULTI-POINT INSPECTION AND REPORT WITH ANY CONCERNS		
2-1/8H DUTY CLAMP / EACH 35364	1.00	3.70	3.70	EXHAUST PIPE - Remove & Replace	1.50	147.00
NEW CV AXLE ASSEMBLY/CV Axle Assembly NCV11149	1.00	167.39	167.39	CONSTANT VELOCITY JOINT - Remove & Replace - One	2.00	196.00
NEW CV AXLE ASSEMBLY/CV Axle Assembly NCV11120	1.00	211.47	211.47	(Combination) - CONSTANT VELOCITY JOINT - Remove & Replace	0.70	68.60
CALIPER 11-24037-1	1.00	141.46	141.46	REPAIR FRONT BRAKES AS DISCUSSED	1.50	119.95
CALIPER	1.00	99.02	99.02	REMOVE AND REPLACE WORN FRONT BRAKE PADS AND ROTORS-SERVICE BRAKE CALIPERS-REASSEMBLE- TORQUE		
				ALL FASTENERS TO MANUFACTURE SPEC-ROAD TEST- CONFIRM REPAIR WITH NO FAULTS FOUND		
				REPAIR REAR BRAKES AS DISCUSSED	1.50	119.95
				REMOVE AND REPLACE WORN REAR BRAKE PADS AND ROTORS.		
				SERVICE REAR CALIPERS. REASSEMBLE-TORQUE ALL FASTENERS TO MANUFACTURERS SPECIFICATION.		

estd.



1960

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10454 HIGHWAY 124 PO BOX 629

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Phone: 705-384-2272 Fax: 705-386-1216

WHEEL RETORQUE REQUIRED AFTER 50KM OF

Sub Estimate For Or

**206500**

**Estimate for Services**

Estimate Date : 2021-08-05

**BURKS FALLS & DISTRICT FIRE DEPT**

162 ONTARIO ST. PO BOX 70

BURKS FALLS, ONT P0A 1C0

Office: 705-382-4010 Fax: 705-382-2273

2006 Ford - Explorer - 4L, V6 (244CI) VIN(E)

Lic #: BVXD 677 - ONT

Odom. In: 1

VIN #: 1FMEU73E8 6UB34407

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Extended
11-24038-1				ROAD TEST TO VERIFY REPAIR, WITH NO FAULTS FOUND.		
BRAKE PAD PREMIUM	1.00	57.96	57.96	INSTALL AND BALANCE FOUR NEW TIRES	1.00	0.00
PMD1158				AS PER QUOTE		
Disc Brake Rotor	2.00	76.01	152.02	INSTALLED AND BALANCED FOUR NEW TIRES AS PER QUOTE - TORQUE TO SPEC., PROGRAM TPM SYSTEM WHERE APPLICABLE		
PS126346HC						
PREVENTATIVE MAINTENANCE	1.00	8.50	8.50	REPLACE REAR BRAKE LINES	5.00	490.00
BRAKE SERVICE KIT				TRANSMISSION OIL PAN &/OR GASKET - Remove & Replace	2.30	225.40
BSK						
CALIPER	1.00	58.47	58.47			
11-12509-1						
CALIPER	1.00	58.47	58.47			
11-12510-1						
BRAKE PAD PREMIUM	1.00	50.78	50.78			
PMD981						
Disc Brake Rotor	2.00	46.25	92.50			
PS125759HC						
COOPER DISCOVERER AT3 4S Size: 245/65R17	4.00	211.00	844.00			
9000003276						
ENVIROMENTAL TIRE DISPOSAL FEE	4.00	4.00	16.00			
DIS						
BRAKE LINE MATERIAL AS REQUIRED	1.00	100.00	100.00			
NPN						
CASTROL TRANSMAX FULL SYNTHETIC FLUID Size: 1 LITRE	6.00	11.25	67.50			
03032						
TRANSMISSION PAN	1.00	97.08	97.08			
NPN						
TRANSMISSION FILTER	1.00	18.91	18.91			
20002						
TRANSMISSION PAN GASKET	1.00	12.08	12.08			
NPN						

Parts/Supplies: 2,938.20 Labor: 2,270.60 HazMat/Fees: 0.00 Tax: 677.14 Total: \$ 5,885.94

**HST - 102202272**

TEARDOWN ESTIMATE: I understand that my vehicle will be reassembled within \_\_\_ days of the date shown above if I choose not to authorize the service recommended. All Parts removed will be discarded unless instructed otherwise. Save all Parts \_\_\_, NOT RESPONSIBLE FOR LOSS OR DAMAGE TO CARS OR ARTICLES LEFT IN CARS IN CASE OF FIRE, THEFT OR ANY OTHER CAUSE.

Signature \_\_\_\_\_ Date \_\_\_\_\_ Time \_\_\_\_\_



	<h2>Staff Report</h2>
To:	Ryerson Township Council
From:	Brayden Robinson, Treasurer
Date of Meeting:	September 7, 2021
Report Title:	Budget Amendment and Penalty Decision
Report Date:	September 1, 2021

### 2021 Budget Amendment

Recommendation: Be it resolved that Ryerson Township Council approve the amendment of the 2021 Budget as per the Treasurer's Staff Report dated September 1, 2021.

Background:

At the meeting on July 6, Council was informed that there was a budget amendment required to adjust the 2021 opening surplus as our final 2020 costs for the landfill and arena were changed in the course of their audits. With all relevant audits finally completed, a resolution has been drafted to make the requisite changes. The 2020 balances were amended as follows:

- Arena: 2020 surplus reduced from \$12,481 to \$9,961
- Landfill: 2020 surplus reduced from \$2,028 to \$1,936

In the annual budget, the prior year's surplus for each shared service is transferred to reserves in the subsequent year's budget. Therefore, our 2021 budget needs to be amended as follows:

Account	Description	Prior Amount	New Amount
15-792	Prior Year Surplus	\$622,504	\$619,892
16-465	Transfer to Landfill Reserve	\$4,386	\$4,294
16-737	Transfer to Arena Reserve	\$14,414	\$11,894



## **Roadside Mowing Tender**

Recommendation: Be it resolved that Ryerson Township Council has considered the completion date for the roadside mowing tender. Council will charge the penalty clause against the invoice from Derrick Johnstone Construction for the three-day period from August 14, 2021 until the completion date of August 16, 2021 at the rate of \$100.00 per day for a total of \$300.00 (pre-tax)

### Background:


The 2021 contract for roadside mowing was awarded to Derrick Johnstone Construction in the amount of \$4,118.00 + HST. In the tender document, the following wording with respect to a completion date and penalty clause was included:

Work to be completed between July 5, 2021 and August 13, 2021.

If the work is not complete by the above date, or by an amended date allowed by an approved extension of time, then the Contractor agrees to pay the municipality a sum of \$100.00 per calendar day for each day's delay in finishing the work, as liquidated damages. Delays due to weather will be taken into consideration by the municipality.

The contractor began work on August 9 and experienced equipment breakdowns late in the week which caused him to miss the August 13 deadline. He attempted to complete work on August 14, but another equipment breakdown caused further delays. Mowing was completed on the following Monday, August 16. An extension was not requested, and the Township was not notified of the issues in advance.

Council direction is required as to whether or not they wish to enforce the penalty clause included in the tender document.

	<h2>Staff Report</h2>
To:	Ryerson Township Council
From:	CAO/Clerk/Deputy Treasurer Judy Kosowan
Date of Meeting:	September 7, 2021
Report Title:	MOU Magnetawan Ridge Runners Snowmobile Club
Report Date:	August 16, 2020

### **Recommendation:**

Be it resolved that Ryerson Township Council enter into the MOU agreement with the Magnetawan Ridge Runners Snowmobile Club, in order for the Club to obtain insurance from the Ontario Federation of Snowmobile Clubs (OFSC). The MOU agreement from September 1 2021 to August 31, 2022 between the Magnetawan Ridge Runners and the Township of Ryerson will only come into effect upon receipt of proof of insurance from the OFSC, including the indemnification and hold harmless clause wording, and a current insurance certificate naming the Township of Ryerson as additional insured.

### **Purpose/Background:**

The Magnetawan Ridge Runners Snowmobile Club is asking Council for the annual land use permission, attached is a copy of the Memorandum of Understanding (MOU). The process followed last year was that the MOU was conditionally signed by the Township so that the Club could send it to the Ontario Federation of Snowmobile Clubs (OFSC) in order that the indemnification and hold harmless clause could be provided along with the certificate of insurance.

The process is the same for this year and once the insurance documents have been received the Township will notify the Club and the MOU will be in effect.

The Township's insurer was contacted in 2020 and the following is the response:

**From:** Chris Bevan <chris@kennedyinsurance.ca>  
**Sent:** August 31, 2020 12:20 PM  
**To:** 'Judy Kosowan' <clerk@ryersontownship.ca>  
**Subject:** FW: Snowmobile club annual land use permission - Insurer Comments

Afternoon Judy,

Thank you for speaking with me today. The position from the Insurer would be unchanged with no base change in the agreement with the Snowmobile Club.

Here are the Insurers comments reviewed in 2019:

*At the end of the day, from what we can tell, the Township has done everything right. They have an agreement with the OFSC (Magnetawan Ridge Runners being a member club that is insured through the federation). The MOU outlines responsibilities etc. There is also an indemnification. There is also a certificate of insurance with the Township as AI.*

From this view of the insurer, there is no concern to be communicated.

Regards,

Chris

Attachment: MOU

Page 104 of 145  
**MEMORANDUM OF UNDERSTANDING (MOU)**

**PRESCRIBED SNOWMOBILE TRAIL LAND USE PERMISSION**

(PLEASE PRINT OR TYPE)

On this 7 day of September, year 2021 I, the undersigned, owner/occupier of the premises that is lot # \_\_\_\_\_ concession # \_\_\_\_\_ or other road allowances in the Township of Ryerson County/District/Region of Parry Sound do hereby give the Magnetawan Ridge Runners Snowmob

(snowmobile club), hereinafter referred to as the "local snowmobile club" (a member in good standing of the Ontario Federation of Snowmobile Clubs – OFSC), permission to legally enter, establish, groom, maintain, sign and use that portion of the premises herein designated by me for the exclusive purpose of allowing legally permitted snowmobiles and their riders to use said designated premises for snowmobiling under the following terms and conditions:


1. This MOU is valid for the period commencing 07 September 2021 and ending September 2022.
2. The local snowmobile club shall at all times remain a member in good standing of the OFSC and be able to verify this to the owner/occupier with a current OFSC certificate or this agreement shall be immediately null and void.
3. The local snowmobile club will provide liability insurance in the amount of \$15,000,000 for liability arising from the grooming, maintenance and use of the snowmobile trail but only with respect to the negligence of the local snowmobile club name for those operations usual to a snowmobile trail. This coverage is confirmed to the undersigned owner/occupier by signing this memorandum of understanding on the condition no fee has been charged by the owner/occupier for the use of designated premises.
4. The insurers will add the landowner as an additional insured but only with respect to liability arising from the operations of the named local snowmobile club name. Coverage will be extended to the location listed in the landowner agreement through an insurance policy held by the OFSC and its member organization snowmobile club.
5. The above referenced insurance liability policy will not provide any coverage for the willful misconduct and or negligence on the part of the landowner.
6. The designated premises shall be sketched on a separate sheet of paper or shown on an attached map and a copy of each/both shall be initialed by both parties hereto and attached to each copy of this agreement.
7. It is understood that the local snowmobile club, with the owner/occupier's verbal consent on each occasion, shall have access to the designated premises prior to and after the winter months for the purpose of opening and closing, upgrading and maintaining the trail when there is no snow cover.
8. The local snowmobile club shall maintain that portion of the designated premises to be used as a trail in reasonably good condition for snowmobiling purposes only; and undertake to post appropriate signage; remove on an annual basis any litter and repair or replace property damaged by valid permitted and exempted snowmobiles and their riders on that portion of the designated property used for snowmobiling.
9. Each party hereto shall give the other sixty (60) days prior written notice to the address below of any changes to, or cancellation of this agreement.
10. Representative of the local snowmobile club or district are hereby authorized to be the owner/occupier's agent(s) to cooperate with local law enforcement agencies in their efforts to supervise and enforce the uses defined hereunder with respect to the designated premises in accordance with the Trespass to Property Act R.S.O. 1990, c.T21; the Motorized Snow Vehicles Act R.S.O. 1990, c.M44; and the Occupiers Liability Act R.S.O. 1990, c.O-2 as amended.
11. The landowner/occupier and the local snowmobile club mutually confirm that the landowner/occupier, by signing this MOU is not requesting nor granting permission for a registered easement over the designated premises.
12. Additional Conditions: \_\_\_\_\_

**LANDOWNER/OCCUPIER**

Name	<u>Township of Ryerson P0A 1C0</u>	Phone:	<u>705-382-3232</u>
Address	<u>28 Midlothian Rd Burk's Falls</u>	Email:	<u>clerk@ryersontownship.ca</u>
Landowner Signature			

**LOCAL SNOWMOBILE CLUB**

Club Name	<u>Magnetawan Ridge Runners SC</u>	Phone:	<u>705-380-3598 Carol Koebel secretary</u>
Address	<u>Box 741, Burk's Falls, On P0A 1C0</u>	Email:	<u>mrrsclub@gmail.com</u>
Alternate Contact (District)	<u>Kim Hayes, Administrator, District 10</u>	Alternate Phone/Email	<u>705-746-7663, admin@pssd.ca</u>
Club Signature			

	<h2>Staff Report</h2>
To:	Ryerson Township Council
From:	Judy Kosowan CAO/Clerk/Deputy Treasurer
Date of Meeting:	September 7, 2021
Report Title:	Resolutions of Support – Armour & Burks Falls
Report Date:	August 16, 2021

### **Recommendation:**

Whereas Ryerson Township Council supports the expansion of natural gas, electricity, and broadband Internet to the industrial and business parks in the Township of Armour and Village of Burks Falls;

Now Therefore Be It Resolved that Ryerson Township Council support, the application from the Township of Armour and the Village of Burks Falls to the NOHFC Community Enhancement Program, in principle.

### **AND**

Whereas Ryerson Township Council supports the expansion of natural gas, electricity, and broadband Internet to the industrial and business parks in the Township of Armour and Village of Burks Falls;

Now Therefore Be It Resolved that Ryerson Township Council support, the application from the Township of Armour and the Village of Burks Falls to FEDNOR for funding, in principle.

### **Purpose/Background:**

The Township of Armour and the Village of Burks Falls have been working collaboratively to ensure that the Highway 11 and Highway 520 Industrial/Business parks are fully serviced and ready for development.

Specifically, the projects will extend the natural gas, electricity, and fibre optic communications services to the properties. Additionally, they are exploring the opportunity of extending existing water and sewer lines from Burks Falls where capacity allows.

These projects are of regional significance and supports the recommendations from the 2018 Almaguin Regional Economic Development Strategic Plan.



Armour Township is the lead on this project and is submitting applications to FEDNOR and NOHFC. As part of this process, they are requesting resolutions of support from regional partners:

From: John Theriault (Clerk-Treasurer Administrator) <clerk@armourtownship.ca>

Sent: August 13, 2021 12:02 PM

To: Nicky Kunkel; Judy Kosowan

Cc: Dave Gray (Director@InvestAlmaguin.ca)

Subject: RE: Draft Applications

Attachments: 21 Jul 27 - Res. of support - ind. park services.pdf; 21 Jul 27 - Res. of support - ind. park services.pdf

Good morning,

It would help our application if both of your Councils would pass a resolution of support for bringing services to our industrial parks.

I have attached the resolutions my Council passed for this project. What we would need is just a resolution from each of your Councils supporting the applications because the development will help our communities grow.

If you have any questions or require more information, please contact me.

Regards,

John Theriault, AMCT

Clerk-Treasurer/Administrator



# CORPORATION OF THE TOWNSHIP OF ARMOUR

## RESOLUTION

**Date:** July 27, 2021

**Motion #** 11.

**WHEREAS** the Council of the Township of Armour has approved, in their 2021 budget, a project for the installation of natural gas, hydro and broadband internet to the Township's industrial parks;

**AND WHEREAS** to help finance this project the Township of Armour has applied for funding to the NOHFC Community Enhancement Program;

**NOW THEREFORE** the Council of the Township of Armour approves the application submitted to NOHFC Community Enhancement Program and confirms that the Township of Armour will fund their share of the project and any shortfall which may occur with this project.

**Moved by:**

Blakelock, Rod	<input type="checkbox"/>
Brandt, Jerry	<input type="checkbox"/>
MacPhail, Bob	<input type="checkbox"/>
Ward, Rod	<input checked="" type="checkbox"/>
Whitwell, Wendy	<input type="checkbox"/>

**Seconded by:**

Blakelock, Rod	<input type="checkbox"/>
Brandt, Jerry	<input checked="" type="checkbox"/>
MacPhail, Bob	<input type="checkbox"/>
Ward, Rod	<input type="checkbox"/>
Whitwell, Wendy	<input type="checkbox"/>

Carried  
Defeated

  
\_\_\_\_\_

**Declaration of Pecuniary Interest by:** \_\_\_\_\_

**Recorded vote requested by:** \_\_\_\_\_

Recorded Vote:

Blakelock, Rod  
 Brandt, Jerry  
 MacPhail, Bob  
 Ward, Rod  
 Whitwell, Wendy

For	Opposed
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>



# CORPORATION OF THE TOWNSHIP OF ARMOUR

## RESOLUTION

Date: July 27, 2021

Motion # 12.

**WHEREAS** the Council of the Township of Armour has approved, in their 2021 budget, a project for the installation of natural gas, hydro and broadband internet to the Township's industrial parks;

**AND WHEREAS** to help finance this project the Township of Armour has applied for funding to FedNor;

**NOW THEREFORE** the Council of the Township of Armour approves the application submitted to FedNor and confirms that the Township of Armour will fund their share of the project and any shortfall which may occur with this project.

**Moved by:**

Blakelock, Rod	<input type="checkbox"/>
Brandt, Jerry	<input type="checkbox"/>
MacPhail, Bob	<input type="checkbox"/>
Ward, Rod	<input type="checkbox"/>
Whitwell, Wendy	<input checked="" type="checkbox"/>

**Seconded by:**

Blakelock, Rod	<input checked="" type="checkbox"/>
Brandt, Jerry	<input type="checkbox"/>
MacPhail, Bob	<input type="checkbox"/>
Ward, Rod	<input type="checkbox"/>
Whitwell, Wendy	<input type="checkbox"/>

Carried /  
Defeated

Declaration of Pecuniary Interest by: \_\_\_\_\_

Recorded vote requested by: \_\_\_\_\_

Recorded Vote:

Blakelock, Rod
Brandt, Jerry
MacPhail, Bob
Ward, Rod
Whitwell, Wendy


For

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Opposed

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>



	<h2>Staff Report</h2>
To:	Council
From:	Deputy Clerk, Nancy Field
Date of Meeting:	September 7, 2021
Report Title:	Consent B-044/21 & B-045/21 Fuchs
Report Date:	August 20, 2021

**Recommendation:** I recommend that Council support the consent applications B-044/21 and B-045/21 for this property located on Lot 8, Con 3 of Ryerson Township at 196 James Camp Road on the north side of James Camp Road.

**Purpose/Background:** The land is within the Rural (RU) designation of our zoning by-law. The subject lands are vacant forest covered and rise gradually from the south to the north. The consent will create two new parcels of land keeping a retained piece, all of which will have adequate size and frontage. The rural designation permits a single detached dwelling on each lot.

**Analysis:** I am satisfied that the consent is in keeping with our Zoning By-law and Official Plan (OP). All three of the lots will meet the permitted use and setbacks for the RU zone, in consideration of a future planto build a dwelling on each of these lots, while still maintaining the rural character of our Township. There is no variance from the rules set out in our OP for lot development. The lots meet the separation distance from a quarry. In this area we have an abundance of potential mineral aggregates in our OP designation. This development is consistent with the planning standards of the Provincial Policy Statement (PPS). and I do not foresee any adverse impact to the Township by supporting this application.

**Inclusions:** Planning report File:P-3093, Consent Applications B-044/21 and B-045/21.

B-044/21 & B-045/21

## Application for Consent Under Section 53 of the Planning Act

**Note to Applicants:** This application form is to be used if the **SOUTHEAST PARRY SOUND DISTRICT PLANNING BOARD** is the consent granting authority. In this form the term "subject" land means the land to be severed and the land to be retained.

### Completeness of the Application

The information in this form that **MUST** be provided by the applicant is indicated by **black arrows** on the left side of the section numbers. This information is prescribed in the Schedule to Ontario Regulation 197/96 made under the *Planning Act*. The mandatory information must be provided with the appropriate fee. If the mandatory information and fee are not provided, the Planning Board will return the application or refuse to further consider the application until the information and fee have been provided.

The application form also sets out other information that will assist the Planning Board and others in their planning evaluation of the consent application. To ensure the quickest and most complete review, this information should be submitted at the time of application. In the absence of this information, it may not be possible to do a complete review within the legislated time frame for making a decision. As a result, the application may be refused.

### Submission of the Application

- One application form is required for each parcel to be severed.
- The application fee.
- 1 original copy of the completed application form and sketch. Measurements are to be in metric units.

### For Help

For more information on the *Planning Act*, the consent process, Provincial and local policies, please contact the Secretary/Treasurer of the Southeast Parry Sound District Planning Board at (705) 636-7009 787-5070

## 1. Applicant Information

▶ 1.1 Name of Owner(s). An Owner's authorization is required in Section 11.1, if the applicant is not the owner.

Name of Owner(s) <u>REINALD W. FUCHS</u>	Home Telephone No. <u>289-656-0298</u>	Business Telephone No.
Address <u>261 HELENA AVENUE, STONEYCREEK ON</u>	Postal Code <u>L8E 4Y3</u>	Fax No. Cell No. <u>416-428-1440</u>

▶ 1.2 Name of the person who is to be contacted about the application. If different than the owner, (this may be a person or firm acting on behalf of the owner.)

Name of Contact Person/Agent <u>JOHN P. GALLAGHER</u>	Home Telephone No.	Business Telephone No. <u>705-789-5900</u>
Address <u>24 HIBBERD ROAD, HUNTSVILLE, ON</u>	Postal Code <u>P1H 1C9</u>	Fax No. Cell No. <u>705-380-5900</u>

## 2. Location of the Subject Land (Complete applicable boxes in 2.1)

*jpgplan@surenet.net*

▶ 2.1 District <u>EAST PARRY SOUND</u>		Municipality/Unorganized Township <u>RYERSON</u>	Former Township <u>RYERSON</u>
Concession Number(s) <u>3</u>	Lot Number(s) <u>8</u>	Registered Plan No. (Subd.)	Lot(s)/Block(s)
Reference Plan No.	Part Number(s)	Parcel No.	Name of Street/Road <u>JAMES CAMP RD.</u>
Street No. <u>196</u>	Section or Mining Location No.		

▶ 2.2 Are there any easements or restrictive covenants affecting the subject land?

No  Yes If Yes, describe the easement or covenant and its effect.

### 3. Purpose of this Application

▶ 3.1 Type and purpose of proposed transaction (check appropriate box)

Creation of a new lot       Addition to a lot       A Right-of-way       An easement   
 A charge       A lease       A correction of title       Other purpose

▶ 3.2 Name of person(s), if known, to whom land or interest in land is to be transferred, leased or charged.

▶ 3.3 If a lot addition, identify the lands to which the parcel will be added.

### 4. Description of Subject Land and Servicing Information (Complete each subsection.)

▶ 4.1 Description	A	Severed	B	Retained
Frontage (m.)	100 m		100 m	201 m
Depth (m.)	405 m		405 m	1005.84 m
Area (ha. or m <sup>2</sup> )	4.05 ha		4.05 ha	32.3 ha
▶ 4.2 Use of property (e.g. vacant, industrial, commercial, residential, etc.)	Existing Use(s)	VACANT	VACANT	VACANT
	Proposed Use(s)	RESIDENTIAL	RESIDENTIAL	RESIDENTIAL
▶ 4.3 Buildings or Structures (include date of construction, type and size of building)	Existing	—	—	—
	Proposed	DWELLING	DWELLING	DWELLING
▶ 4.4 Access (check appropriate space)	Provincial Highway			
	Public Road	✓	✓	✓
	Name of Authority maintaining road	RYERSON	RYERSON	RYERSON
	Common name of road	JAMES CAMP RD.		JAMES CAMP RD.
	Private Road (describe in Section 4.8)			
	Right of way (describe in Section 4.6)			
	Period of Maintenance: Seasonal			
	:Year Round	✓	✓	✓
	Water Access (Describe in Section 4.9)			
▶ 4.5 Water Supply (check appropriate space)	Publicly owned and operated piped water system			
	Name of Authority operating and maintaining services			
	Privately owned and operated communal well (Describe in Section 9.1)			
	Privately owned and operated individual well	✓	✓	✓
	Lake or other water body			
	Other means (Describe in Section 9.1)			
▶ 4.6 Sewage Disposal (check appropriate space)	Publicly owned and operated sanitary sewage system			
	Name of Authority operating and maintaining service			
	Privately owned and operated communal septic system (Describe in Section 9.1)			
	Privately owned and operated individual septic tank	✓	✓	✓
	Privy			
	Other means (Describe in section 9.1)			

4.7 Other Services (check if the service is available)	Electricity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	School Bussing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Garbage Collection			

4.8 If access to the subject land is by private road, or "right of way" as indicated in section 4.4, indicate who owns the land or road, who is responsible for its maintenance and whether it is maintained seasonally or year round.

4.9 If access to the subject land is by water, as indicated in section 4.4, describe the parking and docking facilities to be used and the approximate distance of these facilities from the subject land and the nearest public road.

**5. Land Use** (Maps are available at Municipal Offices for verification)

5.1 What is the existing official plan designation(s), if any, of the subject land? RURAL

5.2 What is the zoning, if any, of the subject land? If the subject land is covered by a Minister's zoning order, what is the Ontario Regulation Number? RU

5.3 Are any of the following uses or features on the subject land or within 500 metres of the subject land, unless otherwise specified. Please check the appropriate boxes, if any apply.

Use or feature	On the Subject Land	Within 500 metres of subject land, unless otherwise specified (Indicate approximate distance)
An agricultural operation, including livestock facility or stockyard		
A landfill		
A sewage treatment plant or waste stabilization plant		
A provincially significant wetland (Class 1, 2 or 3 wetland)		
A provincially significant wetland within 120 metres of the subject land	N/A	
Flood plain		
A rehabilitated mine site		
A non-operating mine site within 1 kilometre of the subject land		
An active mine site		
An industrial or commercial use, and specify the use(s)		
An active railway line		
A municipal or federal airport		

**6. History of the Subject Land**

6.1 Has the subject land ever been the subject of an application for approval of a plan of subdivision or consent under the Planning Act?  
 Yes  No  Unknown If Yes and if known, provide the Minister's application file number and the decision made on the application.

6.2 If this application is a re-submission of a previous consent application, describe how it has been changed from the original application.

6.3 Has any land been severed from the parcel originally acquired by the owner of the subject land?  
 Yes  No If Yes, provide for each parcel severed, the date of transfer, the name of the transferee and the land use.

6.4 How was the parcel originally acquired by the owner created?  original township lot  by consent  by plan of subdivision  other

### 7. Concurrent Applications

- ▶ 7.1 Is the subject land currently the subject of a proposed official plan or official plan amendment?  
 Yes  No  Unknown If Yes and if known, provide details and status of the application.
  
- ▶ 7.2 Is the subject land the subject of an application for a zoning by-law amendment, Minister's zoning order amendment, minor variance, consent or approval of a plan of subdivision?  
 Yes  No  Unknown If Yes and if known, specify the appropriate file number and status of the application.

### 8. Sketch (Use the attached Sketch Sheet) To help you prepare the sketch, refer to the attached Sample Sketch in The 'Application Guide Q & A'.

- ▶ 8.1 The application must be accompanied by a sketch showing the following:
  - the boundaries and dimensions of the subject land, the part that is to be severed and the part that is to be retained
  - the boundaries and dimensions of any land owned by the owner of the subject land and that abuts the subject land
  - the distance between the subject land and the nearest township lot line or landmark, such as a railway crossing, bridge, highway, etc.
  - the location of all land previously severed from the parcel originally acquired by the current owner of the subject land
  - the approximate location of all natural and artificial features on the subject land and adjacent lands that in the opinion of the applicant may affect the application, such as buildings, railways, roads, watercourses, drainage ditches, river or stream banks, wetlands, wooded areas, wells and septic tanks
  - the existing use(s) on adjacent lands
  - the location, width and name of any roads within or abutting the subject land, indicating whether it is an unopened road allowance, a public travelled road, a private road or a right of way
  - if access to the subject land is by water only, the location of the parking and boat docking facilities to be used
  - the location and nature of any easement affecting the subject land

### 9. Other Information

9.1 Is there any other information that you think may be useful to the Planning Board, or other agencies in reviewing this application? If so, explain below or attach on a separate page.

PRECONSULTATION HAS BEEN HELD WITH RYERSON AND PLANNING BOARD.

### 10. Affidavit or Sworn Declaration of Applicant(s)

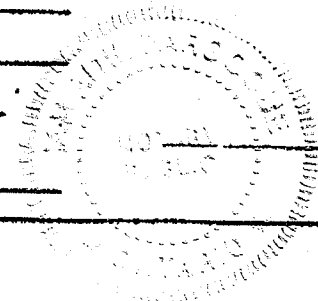
#### ▶ Affidavit or Sworn Declaration for the Information set out in this Application

I/we, REINALD W. FUCHS of the TOWN OF STONEY CREEK  
 in the PROVINCE OF ONTARIO make oath and say (or solemnly declare) that the information contained in this application is true and that the information contained in the documents that accompany this application is true.

Sworn (or declared) before me  
 at the CITY OF MISSISSAUGA  
 in the PROVINCE OF ONTARIO  
 this 10<sup>th</sup> day of June 2021

Reinald Fuchs  
 Applicant

[Signature]  
 Commissioner of Oaths



\_\_\_\_\_  
 Applicant

### 11. Authorizations of Owner(s)

11.1 If the applicant is not the owner of the land that is the subject of this application, the written authorization of the owner(s) that the applicant is authorized to make the application must be attached to this application or the authorization set out below must be completed.

#### Authorization of Owner(s) for Agent to Make the Application

I/we REINALD W. FUCHS, am/are the owner(s) of the land that is the subject of this application for a consent and I/we authorize JOHN P. GALLAGHER to make this application on my/our behalf.

JUNE 10 2021  
Date

Reinald W. Fuchs  
Signature of Owner

\_\_\_\_\_  
Signature of Owner

11.2 If the applicant is not the owner of the land that is the subject of this application, complete the authorization of the owner(s) concerning personal information set out below.

#### Authorization of Owner(s) for Agent to Provide Personal Information

I/we REINALD W. FUCHS, am/are the owner(s) of the land that is the subject of this application for a consent and for the purposes of the Freedom of Information and Protection of Privacy Act, I/we authorize JOHN P. GALLAGHER as my/our agent for this application, to provide any of my/our personal information that will be included in this application or will be collected during the processing of the application.

JUNE 10 2021  
Date

Reinald W. Fuchs  
Signature of Owner

\_\_\_\_\_  
Signature of Owner

### 12. Consent of Owner(s)

Complete the consent of the owner(s) concerning personal information set out below.

#### Consent of the Owner(s) to the Use and Disclosure of Personal Information

I/we REINALD W. FUCHS, am/are the owner(s) of the land that is the subject of this consent application and for the purposes of the Freedom of Information and Protection of Privacy Act, I/we authorize and consent to the use by or the disclosure to any person or public body of any personal information that is collected under the authority of the Planning Act for the purposes of processing this application.

JUNE 10 2021  
Date

Reinald W. Fuchs  
Signature of Owner

\_\_\_\_\_  
Signature of Owner

Applicants must complete the following check list to ensure that all necessary information is provided (check appropriate box):

- 1 Completed application form including sketch
  - Current parcel abstract (land title)
  - Current reference plan of survey or registered plan (if available)
  - Prescribed application fee, either as a certified cheque or money order, payable to the Southeast Parry Sound District Planning Board.
- The Planning Board will assign a File Number for complete applications and this should be used in all communications.

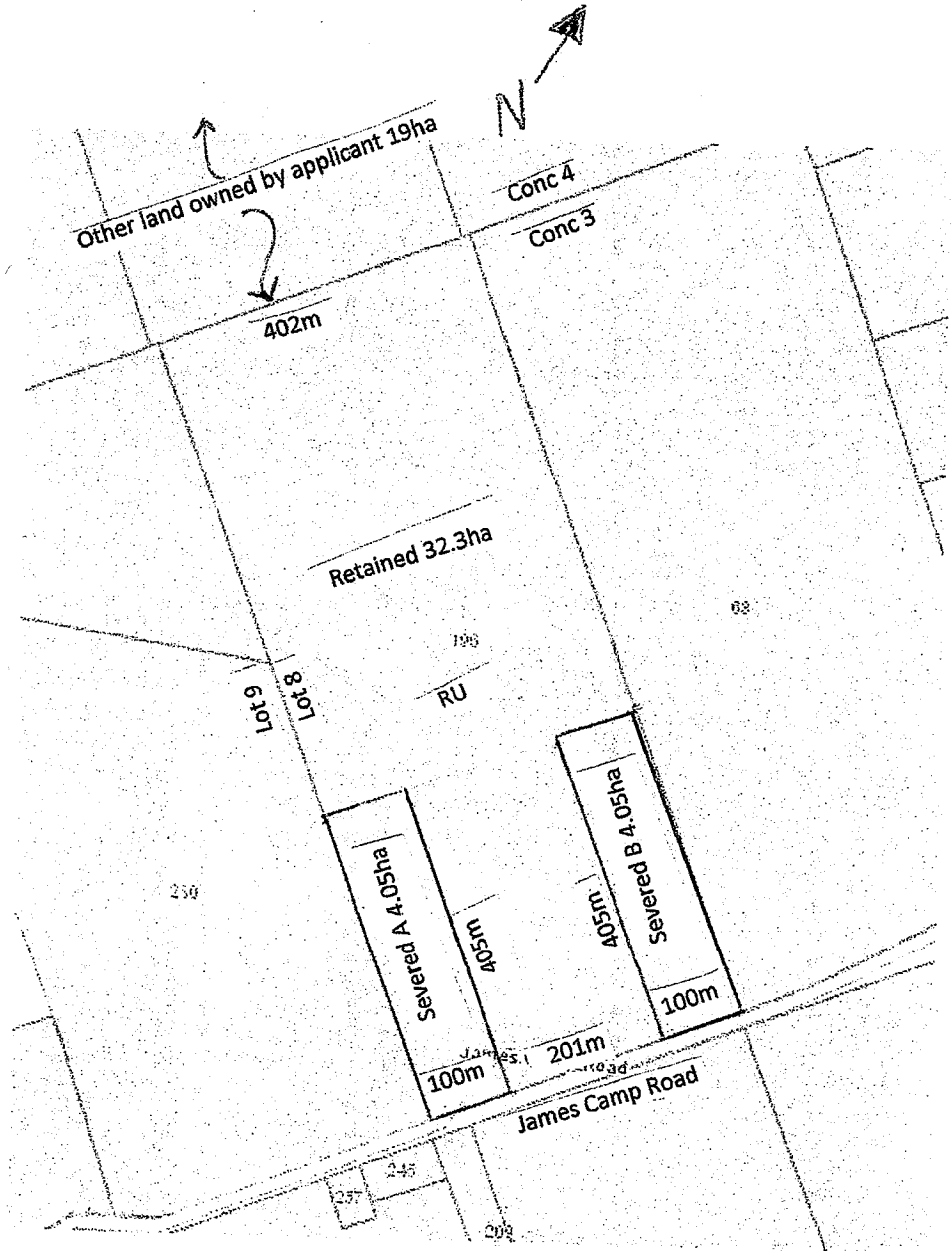
Submit completed application and fee to:

**SOUTHEAST PARRY SOUND DISTRICT PLANNING BOARD**  
-8 Main Street, P.O. Box 310  
Kearney, ON P0A 1M0

# Proposed Severance

## Lot 8, Concession 3, Ryerson

(Fuchs)



# Key Plan for Fuchs

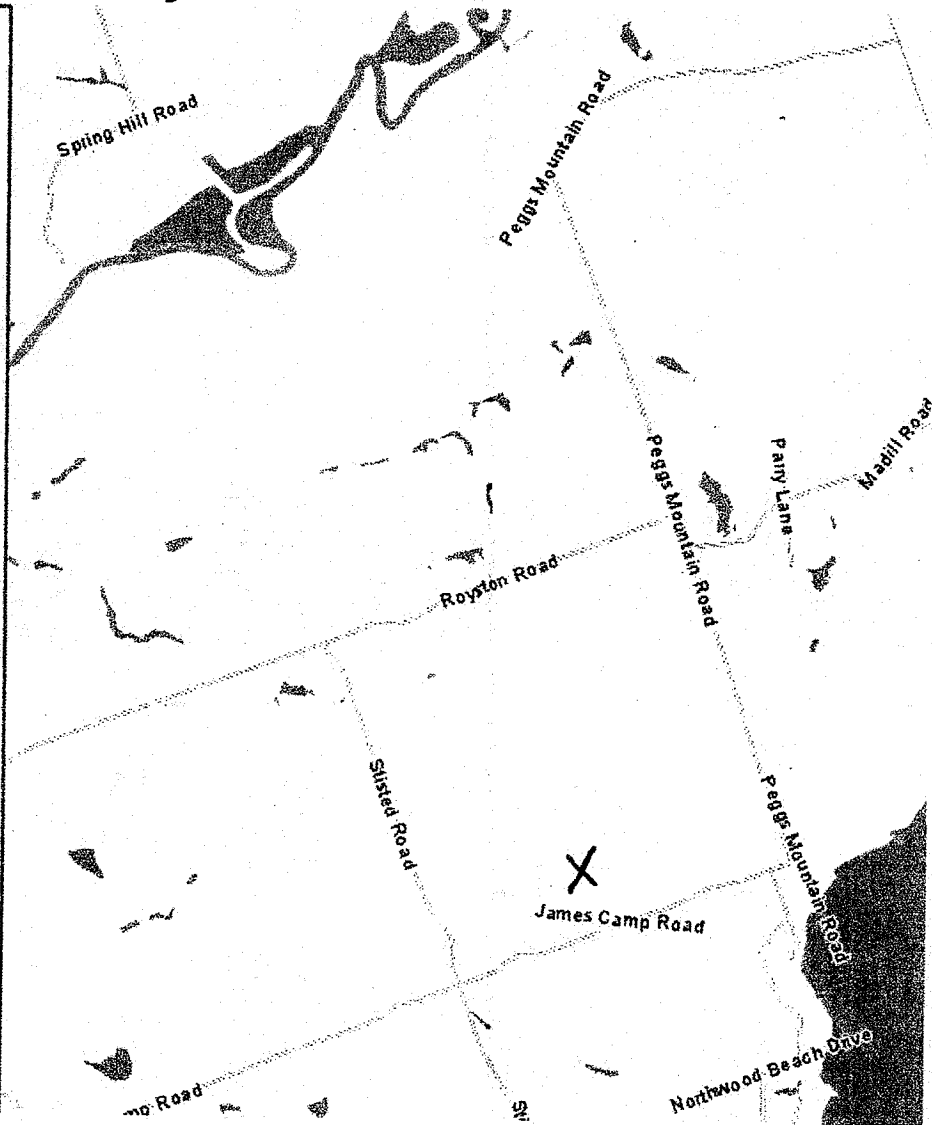
**Roads**  
background

**Base Layers**

- Railways
- Airports
- Highways
- Place Names

**Water Bodies**

- Provincial Parks
- Ontario National Parks
- Township Boundaries
- Provinces
- WaterBody





287 Three Bay Road  
PERTH ON K7H 3C7

File P-3093

May 14, 2021

**Pre-Consultation Report – Fuchs (Ryerson)**

**Development Proposal**

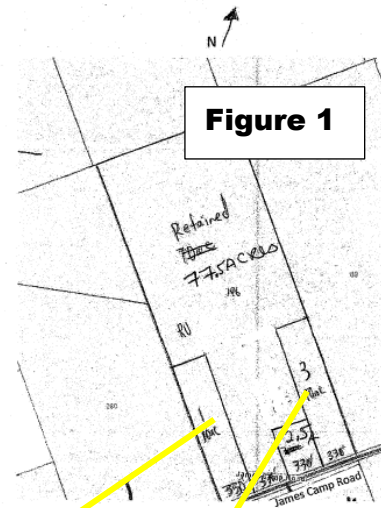
The applicant proposes severances to create two (2) 4.04 ha (10 ac.) rural lots each with 100 m frontage (330 ft.) for residential development on Lot 8, Concession 3, Ryerson Township. (see **Figure 1**).

**Planning Context**

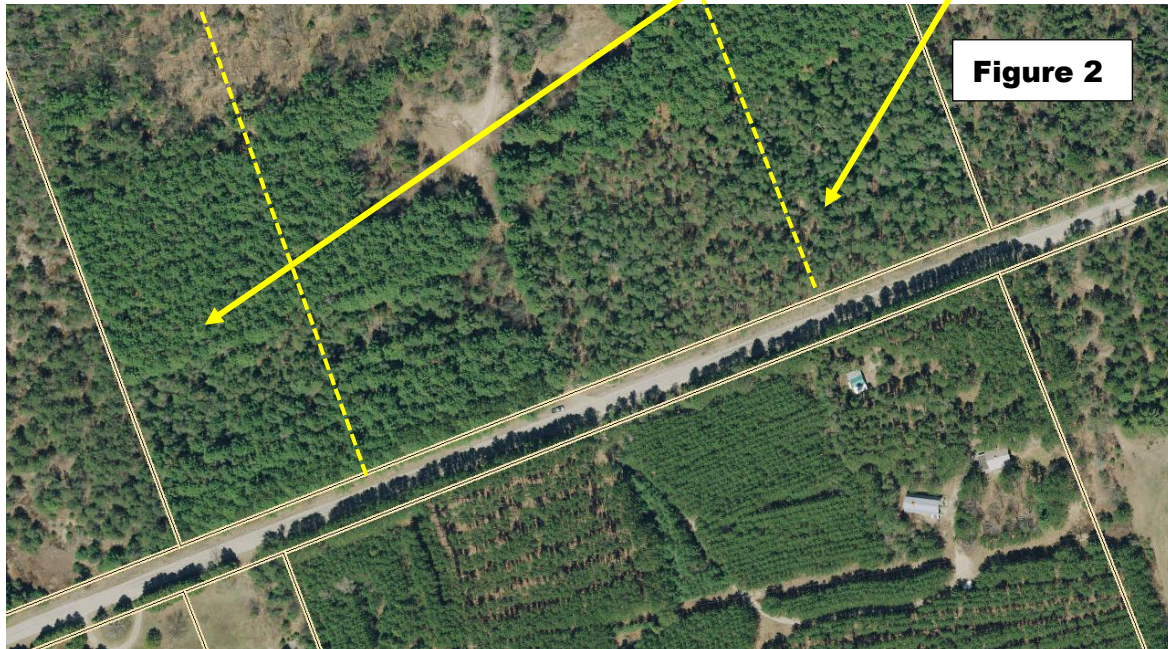
The subject lands are vacant forest covered and topographically undulating rising gradually in relief from south to north. The property fronts on James Camp Road, a year-round maintained municipal road (see **Figure 2**).

Lot 8 is 40.47 ha [100 ac]. Surrounding land uses are low density large lot residential uses. The subject lands lie approximately 800 m west of Doe Lake, the shoreline and back land areas of which are extensively developed.

The Watson Wineck Class B licensed pit/quarry lies some 600 m southwest of the subject lands. The aggregate extraction coincides with the identification of the general area including the subject lands as having



**Figure 1**



**Figure 2**

mineral aggregate potential.

### **Official Plan**

The subject lands are designated Rural per Schedule 'A' of the Township's Land Use Plan, a land use designation that permits single detached dwellings among other rural uses (Section 4.1.3). The development criteria of Section 4.1.4 can be summarized as follows:

- 4 lots may be created per holding including the retained lot where the parent property is 40 ha (100 ac.) provided the average lot area is 4 ha (10. ac.) and the lot frontage is a minimum of 100 m (330 ft.);
- Lots must maintain character of the area;
- Physical features of the property are to be maintained;
- Lots to be of adequate size for private services (sewage and water);
- Entrances not to create a traffic hazard;
- Appearance of continuous residential development to be discouraged;
- Mineral aggregate resources to be conserved and D-6 Guidelines apply where new development is within the influence area of a pit or quarry.

**Comment: the proposed severances comply with applicable official plan policies since the lots are of adequate size and frontage, maintain the rural character of the area, can be serviced with sewage, water and a road entrance, do not give the sense of continuous residential development given their separation and are beyond the applicable separation distances from the pit and quarry operation southwest of the subject lands. The applicant should be encouraged to retain as much of the natural vegetative coverage as a means to maintaining the physical attributes of the site.**

### **Zoning By-law**

The subject lands are zoned Rural (RU) Zone as illustrated on Schedule "G5" of By-law # 56-14. Permitted uses in the zone per **Table 4** include a variety of residential and other rural uses including a single-detached dwelling. The zone regulations set out in **Table 5** require a minimum 100 m (328 ft.) lot frontage and a minimum lot area of 1 ha (2.47 ac.). The configuration of the proposed lots will facilitate compliance with all of the applicable yard setbacks and lot coverage. The lots also meet the required road frontage on a public road (4.2.2); as vacant lots, can comply with the maximum of one (1) dwelling per lot (3.17); have adequate land for onsite parking (3.19); and will meet the separation distance for a pit or quarry (3.26.3).

**Comment: the proposed development will comply with the applicable zone regulations for development in the Rural (RU) Zone without any variances to the zoning by-law.**

### **Provincial Policy Statement (2019) (PPS)**

Lot creation must comply with the applicable policies of the PPS. A review of the applicable policies was undertaken. Rural residential development is permitted on rural lands (1.1.5.2 (c)); can be sustained by existing service levels and is compatible with land use in the surrounding landscape (1.1.5.4); can be adequately serviced with onsite individual water and sewage services (1.6.6.4), however, the availability of off-site capacity for hauled sewage should be verified; does not conflict with the conservation of natural heritage features (2.1.1) or access to mineral aggregate resources (2.5.1).

**Comment: the proposed development will comply with the applicable PPS policies; however, off-site sewage haulage capacity should be verified.**


**Pre-Consultation Summary**

**Lot creation of two 4 ha lots is proposed on lands designated and zoned for rural development including low density residential development. The lands have access to municipal services and can be adequately serviced with on-site sewage and water services. Development will not conflict with the stewardship of natural resources. Given compliance with the applicable official plan policies, zone regulations and provincial policies, new lot creation is feasible subject to the standard requirements for sewage approvals and road entrances. Access will be retained for potential future development of the retained lands and the retained lot is adequate in size and frontage for development.**

Respectfully submitted,

A handwritten signature in black ink, reading "Glenn Tunnock". The signature is written in a cursive style with a large initial "G" and a long, sweeping underline.

Glenn Tunnock, MPA, MCIP, RPP

	<h2>Staff Report</h2>
To:	Council
From:	Deputy Clerk, Nancy Field
Date of Meeting:	September 7, 2021
Report Title:	Consent B-046/21 Morency
Report Date:	August 20, 2021

**Recommendation:** I recommend that Council support the consent application B-046/21, for this property located on Lot 11, Pt Lot 12, Con 14 of Ryerson Township at 2118 South Horn Lake Road.

**Purpose/Background:** The land is within the Rural (RU) designation of our zoning by-law. The retained 100-acre parcel contains a mobile home. The proposed 50-acre lot is vacant residential land. The consent will create two new parcels of land keeping a retained piece, all of which will have adequate size and frontage. The rural designation permits a single detached dwelling on a property.

**Analysis:** I am satisfied that the consent is in keeping with our Zoning By-law and Official Plan (OP). The lots were merged on title and are now being separated with this consent. The lots will meet the permitted use and setbacks for the RU zone and will maintain the rural character of our Township. There are no variances noted from the rules set out in our OP for lot development. This development is consistent with the planning standards of the Provincial Policy Statement (PPS). and I do not foresee any adverse impact to the Township by supporting this application.

**Inclusions:** Consent Applications B-046-21.

B-046/21

## Application for Consent Under Section 53 of the Planning Act

**Note to Applicants:** This application form is to be used if the **SOUTHEAST PARRY SOUND DISTRICT PLANNING BOARD** is the consent granting authority. In this form the term "subject" land means the land to be severed and the land to be retained.

### Completeness of the Application

The information in this form that **MUST** be provided by the applicant is indicated by **black arrows** on the left side of the section numbers. This information is prescribed in the Schedule to Ontario Regulation 197/96 made under the **Planning Act**. The mandatory information must be provided with the appropriate fee. If the mandatory information and fee are not provided, the Planning Board will return the application or refuse to further consider the application until the information and fee have been provided.

The application form also sets out other information that will assist the Planning Board and others in their planning evaluation of the consent application. To ensure the quickest and most complete review, this information should be submitted at the time of application. In the absence of this information, it may not be possible to do a complete review within the legislated time frame for making a decision. As a result, the application may be refused.

### Submission of the Application

- One application form is required for each parcel to be severed.
- The application fee.
- 1 original copy of the completed application form and sketch. Measurements are to be in metric units.

### For Help

To help you understand the consent process and information needed to make a planning decision on the application, refer to the attached "Application Guide Q & A". For more information on the **Planning Act**, the consent process, provincial and local policies, please contact the Secretary/Treasurer of the Southeast Parry Sound District Planning Board at (705) 382-0739.

## 1. Applicant Information

▶ 1.1 Name of Owner(s). An Owner's authorization is required in Section 11.1, if the applicant is not the owner.			
Name of Owner(s) Richard and Vivian Morency	Home Telephone No. 705-571-1540	Business Telephone No.	
Address 2118 South Horn Lake Road, Burks Falls, ON	Postal Code P0A 1C0	Fax No.	
▶ 1.2 Name of the person who is to be contacted about the application, if different than the owner. (This may be a person or firm acting on behalf of the owner.)			
Name of Contact Person/Agent John Jackson Planner Inc.	Home Telephone No.	Business Telephone No. 705-746-5667	
Address 110-70 Isabella Street, Parry Sound, ON	Postal Code P2A 1M6	Fax No.	

## 2. Location of the Subject Land (Complete applicable boxes in 2.1)

▶ 2.1 District Parry Sound		Municipality/Unorganized Township Ryerson	Former Township
Concession Number(s) 14	Lot Number(s) East half Lot 12, Lot 11	Registered Plan No. (Subd.)	Lot(s)/Block(s)
Reference Plan No. 42R-6633	Part Number(s) 3	Parcel No.	Name of Street/Road 2118 South Horn Lake Road
Street No.	Section or Mining Location No.		

▶ 2.2 Are there any easements or restrictive covenants affecting the subject land?  
 No     Yes    If Yes, describe the easement or covenant and its effect.





4.7 Other Services (check if the service is available)	Electricity	Proposed	Existing
	School Bussing		
	Garbage Collection		

4.8 If access to the subject land is by private road, or "right of way" as indicated in section 4.4, indicate who owns the land or road, who is responsible for its maintenance and whether it is maintained seasonally or year round.

4.9 If access to the subject land is by water, as indicated in section 4.4, describe the parking and docking facilities to be used and the approximate distance of these facilities from the subject land and the nearest public road.

**5. Land Use** (Maps are available at Municipal Offices for verification)

5.1 What is the existing official plan designation(s), if any, of the subject land?  
Rural

5.2 What is the zoning, if any, of the subject land? If the subject land is covered by a Minister's zoning order, what is the Ontario Regulation Number?  
Rural (RU)

5.3 Are any of the following uses or features on the subject land or within 500 metres of the subject land, unless otherwise specified. Please check the appropriate boxes, if any apply.

Use or feature	On the Subject Land	Within 500 Metres of Subject Land, unless otherwise specified (indicate approximate distance)
An agricultural operation, including livestock facility or stockyard		
A landfill		
A sewage treatment plant or waste stabilization plant	None	
A provincially significant wetland (Class 1, 2 or 3 wetland)		
A provincially significant wetland within 120 metres of the subject land	N/A	
Flood plain		
A rehabilitated mine site		
A non-operating mine site within 1 kilometre of the subject land		
An active mine site		
An industrial or commercial use, and specify the use(s)		
An active railway line		
A municipal or federal airport		

**6. History of the Subject Land**

6.1 Has the subject land ever been the subject of an application for approval of a plan of subdivision or consent under the Planning Act?  
 Yes  No  Unknown If Yes and If Known, provide the Ministry's application file number and the decision made on the application.

6.2 If this application is a re-submission of a previous consent application, describe how it has been changed from the original application.

6.3 Has any land been severed from the parcel originally acquired by the owner of the subject land?  
 Yes  No If Yes, provide for each parcel severed, the date of transfer, the name of the transferee and the land use.

6.4 How was the parcel originally acquired by the owner created?  original township lot  by consent  by plan of subdivision  
 other

### 7. Concurrent Applications

▶ 7.1 Is the subject land currently the subject of a proposed official plan or official plan amendment?  
 Yes  No  Unknown If Yes and If Known, provide details and status of the application.

▶ 7.2 Is the subject land the subject of an application for a zoning by-law amendment, Minister's zoning order amendment, minor variance, consent or approval of a plan of subdivision?  
 Yes  No  Unknown If Yes and If Known, specify the appropriate file number and status of the application.

### 8. Sketch (Use the attached Sketch Sheet) To help you prepare the sketch, refer to the attached Sample Sketch in The "Application Guide Q & A".

- ▶ 8.1 The application must be accompanied by a sketch showing the following:
- the boundaries and dimensions of the subject land, the part that is to be severed and the part that is to be retained
  - the boundaries and dimensions of any land owned by the owner of the subject land and that abuts the subject land
  - the distance between the subject land and the nearest township lot line or landmark, such as a railway crossing, bridge, highway, etc.
  - the location of all land previously severed from the parcel originally acquired by the current owner of the subject land
  - the approximate location of all natural and artificial features on the subject land and adjacent lands that in the opinion of the applicant may affect the application, such as buildings, railways, roads, watercourses, drainage ditches, river or stream banks, wetlands, wooded areas, wells and septic tanks
  - the existing use(s) on adjacent lands
  - the location, width and name of any roads within or abutting the subject land, indicating whether it is an unopened road allowance, a public travelled road, a private road or a right of way
  - If access to the subject land is by water only, the location of the parking and boat docking facilities to be used
  - the location and nature of any easement affecting the subject land

### 9. Other Information

▶ 9.1 Is there any other information that you think may be useful to the Planning Board, or other agencies in reviewing this application? If so, explain below or attach on a separate page.

### 10. Affidavit or Sworn Declaration of Applicant(s)

#### ▶ Affidavit or Sworn Declaration for the Information set out in this Application

I/we, John Jackson of the Town of Parry Sound  
in the District of Parry Sound make oath and say (or solemnly declare) that the information contained in this application is true and that the information contained in the documents that accompany this application is true.

Sworn (or declared) before me  
at the Town of Parry Sound  
in the District of Parry Sound  
this 11th day of May  
Patrick James Christie  
Commissioner of Oaths

John Jackson  
Applicant  
  
  
Applicant



### 11. Authorizations of Owner(s)

11.1 If the applicant is not the owner of the land that is the subject of this application, the written authorization of the owner(s) that the applicant is authorized to make the application must be attached to this application or the authorization set out below must be completed.

#### Authorization of Owner(s) for Agent to Make the Application

I/we, Richard and Vivian Morency, am/are the owner(s) of the land that is the subject of this application for a consent and I/we authorize John Jackson Planner Inc. to make this application on my/our behalf.

May 18 / 2021  
Date

Vivian Morency  
Signature of Owner  
Richard Morency  
Signature of Owner

11.2 If the applicant is not the owner of the land that is the subject of this application, complete the authorization of the owner(s) concerning personal information set out below.

#### Authorization of Owner(s) for Agent to Provide Personal Information

I/we, Richard and Vivian Morency, am/are the owner(s) of the land that is the subject of this application for a consent and for the purposes of the **Freedom of Information and Protection of Privacy Act**, I/we authorize \_\_\_\_\_ as my/our agent for this application, to provide any of my/our personal information that will be included in this application or will be collected during the processing of the application.

May 18 / 2021  
Date

Vivian Morency  
Signature of Owner  
Richard Morency  
Signature of Owner

### 12. Consent of Owner(s)

Complete the consent of the owner(s) concerning personal information set out below.

#### Consent of the Owner(s) to the Use and Disclosure of Personal Information

I/we, Richard and Vivian Morency, am/are the owner(s) of the land that is the subject of this consent application and for the purposes of the **Freedom of Information and Protection of Privacy Act**, I/we authorize and consent to the use by or the disclosure to any person or public body of any personal information that is collected under the authority of the **Planning Act** for the purposes of processing this application.

May 18 / 2021  
Date

Vivian Morency  
Signature of Owner  
Richard Morency  
Signature of Owner

Applicants must complete the following check list to ensure that all necessary information is provided (check appropriate box):

- 1 Completed application form including sketch
  - Current parcel abstract (land title)
  - Current reference plan of survey or registered plan (if available)
  - Prescribed application fee, either as a certified cheque or money order, payable to the Southeast Parry Sound District Planning Board.
- The Planning Board will assign a File Number for complete applications and this should be used in all communications.

Submit completed application and fee to: **SOUTHEAST PARRY SOUND DISTRICT PLANNING BOARD**  
172 Ontario Street, P.O. Box 269  
Burk's Falls, Ontario P0A 1C0



SEVER  
±20.3 HA

RETAIN  
±40.1 HA

EXISTING  
DWELLING

S. Hartslock Rd

Stovin Lake Rd



## Judy Kosowan

---

**From:** AMO Communications <Communicate@amo.on.ca>  
**Sent:** August 23, 2021 12:29 PM  
**To:** Judy Kosowan  
**Subject:** AMO Policy Update - Draft Resolution for Municipal Recognition of September 30th as National Day for Truth and Reconciliation, New Municipal Resource Materials

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August 23, 2021

## **AMO Policy Update – Draft Resolution for Municipal Recognition of September 30<sup>th</sup> as National Day for Truth and Reconciliation, and New Municipal Resource Materials**

Recent discoveries of remains and unmarked graves across Western Canada have led to increased calls for all levels of government to immediately address the recommendations in the Truth and Reconciliation Commission's (TRC) Calls to Action.

All Canadians and all orders of government have a role to play in reconciliation. The TRC's 94 Calls to Action are addressed primarily to the federal, provincial, and territorial governments but also to municipal governments, the corporate sector, and the broader Canadian society. They cover a wide range of government responsibilities including child welfare, education, language and culture, health, justice, commemoration, museums and archives, training for public servants, and a few specific initiatives related to reconciliation.

At the August 14<sup>th</sup> Board Meeting, the AMO Board of Directors approved two resource papers to assist municipal councils' efforts to support Truth and Reconciliation.

The first resource paper provides an overview of the [Truth and Reconciliation Commission's \(TRC's\) Calls to Action](#) that municipal governments can address themselves.

The second resource paper provides ideas and options for [what municipal leaders, councils can do to better support and engage Indigenous residents and neighbours at this time](#).

These AMO resource papers are meant to be organic and to be revised/updated when appropriate and more municipal resource materials are available.

## **Municipal Recognition of September 30<sup>th</sup> as National Day for Truth and Reconciliation – Draft Resolution**

The AMO Board of Directors encourages members to recognize September 30<sup>th</sup> as National Day for Truth and Reconciliation (also known as Orange Shirt Day with the adoption of the following resolution:

*WHEREAS the Truth and Reconciliation Commission released its final report on June 2, 2015, which included 94 Calls to Action to redress the legacy of residential schools and advance the process of Canadian reconciliation;*

*AND WHEREAS the recent discoveries of remains and unmarked graves across Canada have led to increased calls for all levels of government to address the recommendations in the TRC's Calls to Action;*

*AND WHEREAS all Canadians and all orders of government have a role to play in reconciliation;*

*AND WHEREAS Recommendation #80 of the Truth and Reconciliation Commission called upon the federal government, in collaboration with Aboriginal peoples, to establish, as a statutory holiday, a National Day for Truth and Reconciliation to ensure that public commemoration of the history and legacy of residential schools remains a vital component of the reconciliation process;*

*AND WHEREAS the Federal Government has announced September 30<sup>th</sup>, 2021, as the first National Day for Truth and Reconciliation (National Orange Shirt Day) and a statutory holiday;*

*THEREFORE, BE IT RESOLVED THAT the Council of the [municipality] of [placename] does hereby commit to recognizing September 30<sup>th</sup>, 2021, as the National Day for Truth and Reconciliation (National Orange Shirt Day) by sharing the stories of residential school survivors, their families, and communities.*

AMO's [COVID-19 Resources](#) page is being updated continually so you can find critical information in one place. Please send any of your municipally related pandemic questions to [covid19@amo.on.ca](mailto:covid19@amo.on.ca).

\*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.



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Association of Municipalities of Ontario  
200 University Ave. Suite 801, Toronto ON Canada M5H 3C6





# What Municipal Leaders Can Do To Better Support Indigenous Residents And Neighbours At This Time

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August 23, 2021

A question we have been hearing from members is how can municipal governments leaders and staff be more supportive and be part of the healing, learning, and restoration needed to support reconciliation with Indigenous friends, neighbours, and communities. Municipal leaders are being looked to in order to set the tone and be part of the constructive societal change that is needed and expected.

To set the context, municipal governments are not [part of] the Crown under the Canadian Constitution, the Federal and Provincial governments are. As such, municipal governments are not able to address outstanding rights and claim issues, but we are able to be better neighbours and partners with Indigenous friends and communities.

- 1. Start by listening.** Actively listen to the many Indigenous leaders, elders, and speakers who are sharing their perspectives, advice, and wisdom at this time. Listen locally if you can to Indigenous neighbours and at Friendship Centres. Although there are common elements, each survivor and each community has a unique story to share. Learn from what is shared voluntarily but don't ask Indigenous colleagues or friends to educate you.
- 2. Educate yourself** about residential schools through the many stories of survivors. May wish to virtually visit the [Woodland Cultural Centre](#) which was formerly the Mohawk Institute Indian Residential School, one of the few remaining residential schools in Canada. Be compassionate and self-reflective as survivors and their communities grieve with the recent discoveries of several unmarked children's' burials – with likely more discoveries to come.

Educate yourself on the broader area of Indigenous history and perspectives including Indigenous rights under the Canadian [Constitution Act, 1982](#) and [treaties](#) as a start. More informational links can be found at the end of this document.

- 3. Speak up thoughtfully.** Consider what your and your council's informed contribution will be to the public discussion in support of Indigenous peoples. Although there is a growing frustration with both silence and platitudes, a sincere and heartfelt statement may take some time to develop which should be accompanied with a follow through implementation strategy. Be particularly careful about the use of social media as it is often not the best forum for thoughtful discussion.
- 4. Call for action.** As stated above, municipal governments can't solve issues related to rights and claims. However, they can add their strong voices in support of a call for action to the federal government.

In particular, they can support the Truth and Reconciliation Commission's (TRC) calls to action on residential schools, including the need to fund this essential work. The TRC's recommendations 71-76 ask the federal government to accurately detail the number of children who died, establish a National Residential School Student Death Register, and to locate the bodies of children who died so that they can be respectfully memorialized.

As well, there needs to be a requirement that there is an immediate release all of documents and records related to residential schools in Canada including the names of all missing children – be they federal, provincial and/or church records.

5. **Create a Declaration of Mutual Commitment and Friendship** with the local Friendship Centre. During AMO's 2020 Virtual Conference, the [\*Declaration of Mutual Commitment and Friendship\*](#) was signed by the Ontario Federation of Indigenous Friendship Centres and AMO.

Developed and led by the Ontario Federation of Indigenous Friendship Centres (OFIFC) ([link https://ofifc.org/](https://ofifc.org/)) and AMO's memberships, the Declaration highlights the relationships and work being done to improve the quality of life of Indigenous people across Ontario's municipalities. The Declaration emphasizes the leadership of collaborating Friendship Centres and municipal governments and raises the bar for increased future dialogue and partnership. The agreement is designed to help municipal governments and Friendship Centres build relationships in order to improve supports and services for Indigenous people in their communities.

Throughout Ontario, 85 per cent of Indigenous people live in urban and rural municipalities. The OFIFC represents the collective interests of 29 Friendship Centres in cities and towns across the province – places for community members and Indigenous people living in urban spaces to gather, connect with one another, and receive culturally-based services. The centres support and encourage equal access to, and participation in, Canadian society while respecting Indigenous cultural distinctiveness, and have existed in Ontario communities for more than half a century ([\*Declaration of Mutual Commitment and Friendship\*](#)).

6. **Create urban Indigenous-municipal advisory committee** (if one doesn't already exist) where there is no Friendship Centre in the municipality. This advisory committee could work collaboratively with municipal service providers and staff with respect to municipal services and programs related to the social determinants of health (e.g., housing, child care, senior services, public health) to make sure that they are being planned, delivered, resourced, and evaluated in a way that serves the urban Indigenous community appropriately and in partnership.

This may also be, or evolve into, a forum for Indigenous and municipal service providers to work together in human and social services areas where program integration and cooperation would benefit all peoples receiving such services in the municipality.

7. **Create or renew Relationship Agreements** between a municipal government and neighbouring First Nation(s) and/or indigenous communities. Many municipal governments have formal or informal inter-government agreements with neighbouring First Nation(s) and/or Indigenous communities covering how they will work together on areas of mutual interest such as economic recovery, tourism, land use planning, and environmental issues. These are different from service agreements on items such as fire protection services, animal services, solid waste, or water/sewer provision. They are the agreements that provide a framework for how all parties will work together on local issues and how dispute resolution can occur if needed.

AMO staff is looking into developing a template framework that includes the key elements in relationship agreements later in 2021 so that it can be available to assist members, First Nations, and Indigenous communities in local discussions about their own Relationship Agreements.



- 8. Support Indigenous colleagues and staff.** It is not a usual time. Know that Indigenous colleagues and staff may need time for themselves, their families, and their communities. If possible, employers should try to make sure that employees have access to culturally appropriate employee support programs or counselling.
- 9. Attend memorial events or ceremonies** where non-Indigenous people are invited. Wear orange to demonstrate support for survivors and their families. The *National* Day for Truth and Reconciliation, also known as Orange Shirt Day, on September 30<sup>th</sup> is now a federal statutory *holiday*.

Municipal governments are encouraged to fly the “Every Child Matters” orange flag for the month of September leading up to the *National* Day for Truth and Reconciliation.

**Resources:** Too many to list, but a start of a web-based resources list.

The Truth and Reconciliation Commission of Canada

<http://www.trc.ca/>

The National Inquiry into Missing and Murdered Indigenous Women and Girls. June 2019

<https://www.mmiwg-ffada.ca/final-report/>

2020 Status Update on Reconciliation

<https://yellowheadinstitute.org/trc/>

The United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)

<https://www.un.org/development/desa/indigenouspeoples/declaration-on-the-rights-of-indigenous-peoples.html>

POLIS Water Sustainability Project list of resources

<https://poliswaterproject.org/2021/06/03/reconciliation-resources/>

Indian Residential Schools Survivors Society (B.C. based organization)

<https://www.irsss.ca/home>

Indigenous Ally Toolkit

[https://reseaumtlnetwork.com/wp-content/uploads/2019/04/Ally\\_March.pdf](https://reseaumtlnetwork.com/wp-content/uploads/2019/04/Ally_March.pdf)

Legacy of Hope Foundation

<https://legacyofhope.ca/>

Orange Shirt Society

<https://www.orangeshirtday.org/orange-shirt-society.html>

Reconciliation Canada

<https://reconciliationcanada.ca/>

First Nations Child and Family Caring Society

<https://fncaringsociety.com/>

Yellowhead Institute – First Nation-led research centre based at Ryerson University in Toronto

<https://yellowheadinstitute.org/>

<https://www.cbc.ca/books/35-books-to-read-for-national-indigenous-history-month-1.5585489>

## Judy Kosowan

---

**From:** Brian Dumas <cbojbc@Strongtownship.com>  
**Sent:** July 28, 2021 11:19 AM  
**To:** Nicky Kunkel; Rex Smith (rex.smith@sympatico.ca); Bud Brown; Leanne Crozier (clerk.administrator@townshipofjoly.com); Bart Woods (bwood1969@hotmail.ca); Brenda Paul; Judy Kosowan; Penny Brandt; Don McArthur (clerk@southernriverontario.com); Doug Sewell (dougsewell399@gmail.com); Caitlin Haggart; Dan Truchon; Kim Dunnett; Barb Belrose (bbelrose@sundridge.ca); Nancy Austin  
**Subject:** Tiny Home Report  
**Attachments:** Tiny Homes-2021.pdf

Hello,

I have attached a copy of a brief report I wrote on tiny homes (small homes) to address some questions that we have been receiving from municipal offices and the general public. There are many other considerations that should be reviewed if any municipality is considering permitting small dwellings. Please do not hesitate to contact me for any questions or have your JBC member bring them to our next meeting in September to address so everyone is aware of any concerns or questions.

Best Regards,

*Brian Dumas, CBCO, CRBO  
Manager of Building Services/Chief Building Official  
For the municipalities of Burk's Falls, Joly, Machar,  
Ryerson, South River, Strong, and Sundridge  
28 Municipal Lane  
P.O. Box 1120  
Sundridge, ON  
P0A 1Z0  
T (705) 384-9444  
F (705) 384-9445  
E- [cbojbc@strongtownship.com](mailto:cbojbc@strongtownship.com)*

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## **JBC REPORT – TINY HOMES**

**July 27, 2021**

I have recently been getting questions with regards to tiny homes from some municipalities and the general public. This report is to address questions or concerns that the JBC member municipalities may have with regards to the Ontario Building Code requirements.

The first requirement of any building permit application is the compliance with all other “applicable law” such as planning (zoning / general standards by-laws). None of the members address tiny homes as they are only now becoming more researched as an affordable home ownership option. All, but one municipality in our committee address the minimum size requirement for dwellings and they range from 323 square feet to 1001 square feet depending if they are in a residential or other zone such as commercial zone. So, if a municipality is considering permitting tiny homes, then they would have to address the permitted minimum size in a chosen zone that they wish to permit them. As per the Ontario Building Code the minimum size of a dwelling could be 188 square feet with combined rooms and require laundry facilities or space for laundry facilities.

There is no definition of a tiny home in any recognized dictionary, but the Ontario Government has put a guide to building tiny homes on their web-site and it states that a tiny home is a small house either built on site or in a factory. The Ontario Building Code requires any factory-built home to be built to the CAN/CSA standard of A 277 and any unit on wheels would be considered a mobile home to the standard of CAN/CSA Z 240. Their site also states that tiny homes are only permitted as a primary home not a seasonal home.

Any tiny home (small home) would have to comply with all requirements of the Ontario Building Code. Items such as plumbing, HVAC, foundations, framing, room sizes, window sizes, energy efficiency, ceiling heights, etc. The design would have to be by a qualified designer in some cases or a professional engineer typically for the foundation if a slab on grade is used to support the structure.

In closing any municipality wishing to address tiny homes (small houses) in their zoning by-laws should consider where they are going to permit them as it could affect the value of the neighbouring properties and loss of potential tax revenue if larger lots are used to construct a smaller home.

Brian Dumas

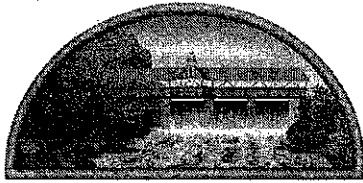
Manager of Building Services/Chief Building Official

**JOINT BUILDING COMMITTEE  
ANNUAL PERMIT SUMMARY  
2021**

Month	No. of Permits	Permit Fees	Project Values	Size (sq.m)
January	5	\$13,482.00	\$865,500.00	786
February	2	\$2,675.00	\$165,000.00	247
March	10	\$19,956.40	\$1,263,560.00	1987
April	21	\$40,309.75	\$2,565,255.00	3413
May	21	\$53,825.00	\$3,367,000.00	1947
June	21	\$54,682.00	\$3,557,000.00	1398
July	18	\$29,840.00	\$1,860,000.00	1940
August	0	\$0.00	\$0.00	0
September	0	\$0.00	\$0.00	0
October	0	\$0.00	\$0.00	0
November	0	\$0.00	\$0.00	0
December	0	\$0.00	\$0.00	0
<b>TOTALS</b>	<b>98</b>	<b>\$214,770.15</b>	<b>\$13,643,315.00</b>	<b>New Construction 11718</b>
				<b>Demolitions 99</b>

**JOINT BUILDING COMMITTEE  
ANNUAL PERMIT SUMMARY  
2021**

Month	No. of Permits	Permit Fees	Project Values	SFD'S, Seasonal Dwellings and Multi-Unit Dwellings	
				<u>2020</u>	<u>2021</u>
Burks Falls	9	\$10,467.50	\$636,500.00	0	2
Joly	1	\$3,100.00	\$200,000.00	3	1
South River	13	\$17,590.00	\$1,079,605.00	2	2
Machar	19	\$37,232.50	\$2,415,500.00	5	7
Strong	30	\$64,981.75	\$4,125,650.00	6	12
Ryerson	15	\$60,341.40	\$3,884,560.00	3	8
Sundridge	11	\$21,057.00	\$1,301,500.00	0	4
<b>TOTALS</b>	<b>98</b>	<b>\$214,770.15</b>	<b>\$13,643,315.00</b>		<b>36</b>
<b>Permit activity at end of July 31, 2021</b>					
<b>TOTALS</b>	<b>70</b>	<b>\$112,165.30</b>	<b>\$6,861,140.00</b>	<b>19</b>	
<b>Permit activity at end of July 31, 2020</b>					
<b>TOTALS</b>	<b>28</b>	<b>\$102,604.85</b>	<b>\$3,782,175.00</b>		<b>17</b>
<b>Difference from previous year</b>					



The Municipality of the  
**VILLAGE OF BURK'S FALLS**

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**ARBFMA Manager's Report Aug 24<sup>th</sup>, 2021**

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**RECOMMENDATIONS**

Accept this report as information for discussion.

**Arena Highlights Update**

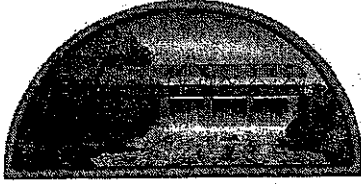
1. The ice surface use has been steady for the first 2 weeks of allowing public use. The demand is high, but ice availability is quite low. The pandemic and COVID-19 protocols are still hindering the public ice use in the facility.
2. There have been a few users not understanding why the dressing rooms are not available for public use. There are four key factors that will continue to keep the dressing rooms closed.
  - The province still requires physical distancing while in the facility which means 6 to 7 users in each dressing room max.
  - The physical distancing element does not allow staff to make proper use of the dressing rooms meaning for 1 facility rental a user might possibly use 3 to 4 dressing rooms per their use.
  - Timelines for staff cleaning and sanitizing as well as ice prep does not leave time to properly clean all arenas and dressing rooms used between cohorts.
  - Limitation in staffing and help available

**Note** – there was consideration of allowing a cohort to use 2 dressing rooms and have overflow dress in the lobby but that still means cohorts from the next scheduled ice use must still wait for staff to clean and sanitize the lobby and high touch areas before they would be allowed in the facility. If the physical distancing was lifted or lessened that would mean cohorts can remain in dressing rooms during changes in ice users.

Some users and potential users have questioned why arenas in North Bay seem to run normally when the ARBFMA can't. The answer is simple more staff available during each rental and more dressing room space available.

3. The ice has held up very well even during the very humid weather and storm filled first 3 weeks. Staff continue to have trouble from humidity and large humidity bumps. This will

# VILLAGE OF BURK'S FALLS



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lessen into the fall and winter months. Staff have received a couple nice compliments so far about the arena and the ice surface.

4. Winning Techniques currently have 198 ¾ hours of ice time booked however their numbers have dropped for week 4, 5 and 6 which will leave the ice open all afternoon unless it can be booked. This is an untimely cancelation as staff did have inquiries for afternoon slots before the ice opened. Winning Techniques must pay for 200 hours minimum based on the current agreement with the Village but will not use up any of their banked time in 2021.
5. The dehumidifier is now operating properly and has not had to be reset by an operator or technician since the repair was completed.
6. The hot water tank is now operating properly and has not had to be reset by facility staff since the ice season started.
7. The Village tried twice to hire staff to assist the ARBFMA staff and both those attempts were unsuccessful.
8. The current ice rentals for the month of September are 20 public hours and 21 ¾ by Winning Techniques. There have been many inquiries for September ice and staff expect that number to grow as the ice season progresses forward.
9. The rentals in the Karl Crozier Room for the seniors' groups have restarted as of the 9<sup>th</sup> of August.
10. The BookKing program for the scheduling is working well. The program allows staff to send out Invoices with the Contracts, Alcohol Risk Management Policy and COVID-19 protocols attached. The program allows customers to sign these attachments digitally. The public access is ready but not yet launched by Village staff because staff are still waiting for the final touches to be done on the program to allow for debit and credit card payments.
11. The new back up motor for the compressors arrived the week of August 8<sup>th</sup>, 2021.
12. The necessary repair for the elevator is schedule for the end of August

Graham Smith RRFA/CIT  
ARBFMA Manager

## Judy Kosowan

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**From:** Judy Kosowan  
**Sent:** August 9, 2021 10:04 AM  
**To:** Brayden Robinson  
**Subject:** FW: Request for Funding - Urgent  
**Attachments:** Funding\_Request\_submissiontocouncil.pdf

Judy Kosowan

CAO/Clerk/Deputy Treasurer  
Township of Ryerson  
28 Midlothian Rd.  
Burks Falls, Ontario  
POA 1C0  
705 382-3232

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**From:** Kevin MacLeod <kevin.macleod@bffht.ca>  
**Sent:** August 6, 2021 2:20 PM  
**To:** Nicky Kunkel <clerk@burksfalls.ca>; clerk@armourtownship.ca; Beth Morton <beth.morton@townshipofperry.ca>; Kerstin Vroom <kvroom@magnetawan.com>; Judy Kosowan <clerk@ryersontownship.ca>  
**Subject:** Request for Funding - Urgent

Please consider this request for funding sent on behalf of the Burk's Falls Physician Group. I recognize this request comes outside of the regular budget process however it is urgent. I am requesting if each council can make a decision on this request by September 1, 2021.

Please contact me directly if you have any questions

Many thanks

Kevin MacLeod, CHRL  
Executive Director Burk's Falls Family Health Team  
[Kevin.macleod@bffht.ca](mailto:Kevin.macleod@bffht.ca)  
705-382-4018 x 200

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## *Burk's Falls*

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### Family Health Team

P.O. Box 550, 150 Huston Street, Burk's Falls, ON P0A 1C0  
Tel: 705.382.4020 Fax: 705.382.3473

### **Briefing Note**

#### **Request**

The physicians within the Burk's Falls Rural Northern Physician Group Agreement (RNPGA) require leasehold renovations to the clinic space occupied by the physician group and the Burk's Falls Family Health Team. These renovations are required to accommodate an additional physician and auxiliary staff within the space currently occupied by our group in the Almaguin Highlands Health Centre. The total cost estimate provided by the architectural firm for the renovation is \$55,615.09. We are requesting that the Municipality of Magnetawan, the Village of Burk's Falls, and the townships of Armour, Ryerson and Perry each community contribute \$11,123 towards the project.

While we recognize this request comes outside of the normal budget process, there is a sense of urgency to this request and we ask that these funds be committed to this project for September 1<sup>st</sup>, 2021.

#### **Physician Compliment**

There are six physicians in Burk's Falls running five physician practices. Five physicians as part of the RNPGA and one solo fee for service physician, Dr. David Dempster. Conditional upon Dr. Dempster's departure from practice in the area, the Ministry of Health has approved the RNPGA to add one additional physician to their group agreement.

Dr. Dempster has announced his retirement from practice effective August 31<sup>st</sup>, 2021. Dr. Jen Salmon is starting practice in September 2021. Dr. Salmon will be joining the RNPGA and co-locating her practice alongside the RNPGA physicians. This space is the only option available that meets team and IT infrastructure needs for a modern practice.

The existing layout of the clinic can only accommodate four practices. Adding an additional physician to the current footprint requires two major changes. One is the renovation of the current space to accommodate an additional physician office and exam rooms. The second requires the Family Health Team (FHT) to renegotiate its lease with the landlord and relocate some of the support staff displaced by the new physician to another suite within the Almaguin Highlands Health Centre.

#### **Patient Attachment**

The catchment area for the RNPGA as defined by the Ministry of Health includes the Village of Burk's Falls, the Municipality of Magnetawan, and the Townships of Armour, Ryerson and Perry. Our physicians and nurse practitioner also strive to connect individuals living in the neighboring communities of Kearney and McMurrich Monteith as those residents aren't formally captured in

any group agreement with the Ministry. Collectively the population in these communities is 8593 (2016 census).

Physicians and nurse practitioners north, south and west of this catchment area have separate agreements with the Ministry defining attachment of patients within their boundaries (also referred to as rostering).

A survey was conducted with local primary care providers in mid 2021 indicating 6768 residents in these seven communities are attached to care in Burk's Falls or its surrounding communities. Based upon those numbers a total of 1825 residents do not have access to a local primary care provider.

The Burk's Falls Family Health Team (BFFHT) has a wait list of patients looking for care with incoming physician Dr. Jen Salmon. As of August 4<sup>th</sup>, there are a total of 672 individuals on this list. 504 individuals from the RNPGA catchment area, plus an additional 168 patients from other communities across the Almaguin Highlands. The majority of these are directly related to the upcoming retirement of Dr. Dempster.

Dr Salmon expects to have a practice somewhere in the range of 1000-1400 patients once she is fully established. It will likely take her 12 months or more to build up to the 1000 patient threshold.

### **Renovation Plans**

Renovations will commence once funding approval is received. With the guidance of the Village of Burk's Falls architect Duncan Ross has been retained to create a floor plan and cost estimate of the plans (draft plan and cost estimate attached).

Renovations will take several months and impact the eastern portion of the suite including a patient washroom adjacent to the waiting room, the social worker office and the nurse practitioner office. The completed renovation will see the addition of two new exam rooms and a small office.

Two FHT staff members impacted by these renovations will be relocated to another suite in the building.

### **Risk**

*Retention:* Failure to invest in these renovations could impact retention of healthcare providers in the community as the layout does not accommodate five physician practices.

*Access:* Without adequate space there is also a risk of fewer local residents being attached to care, or for it taking much longer for them to access the care needed.



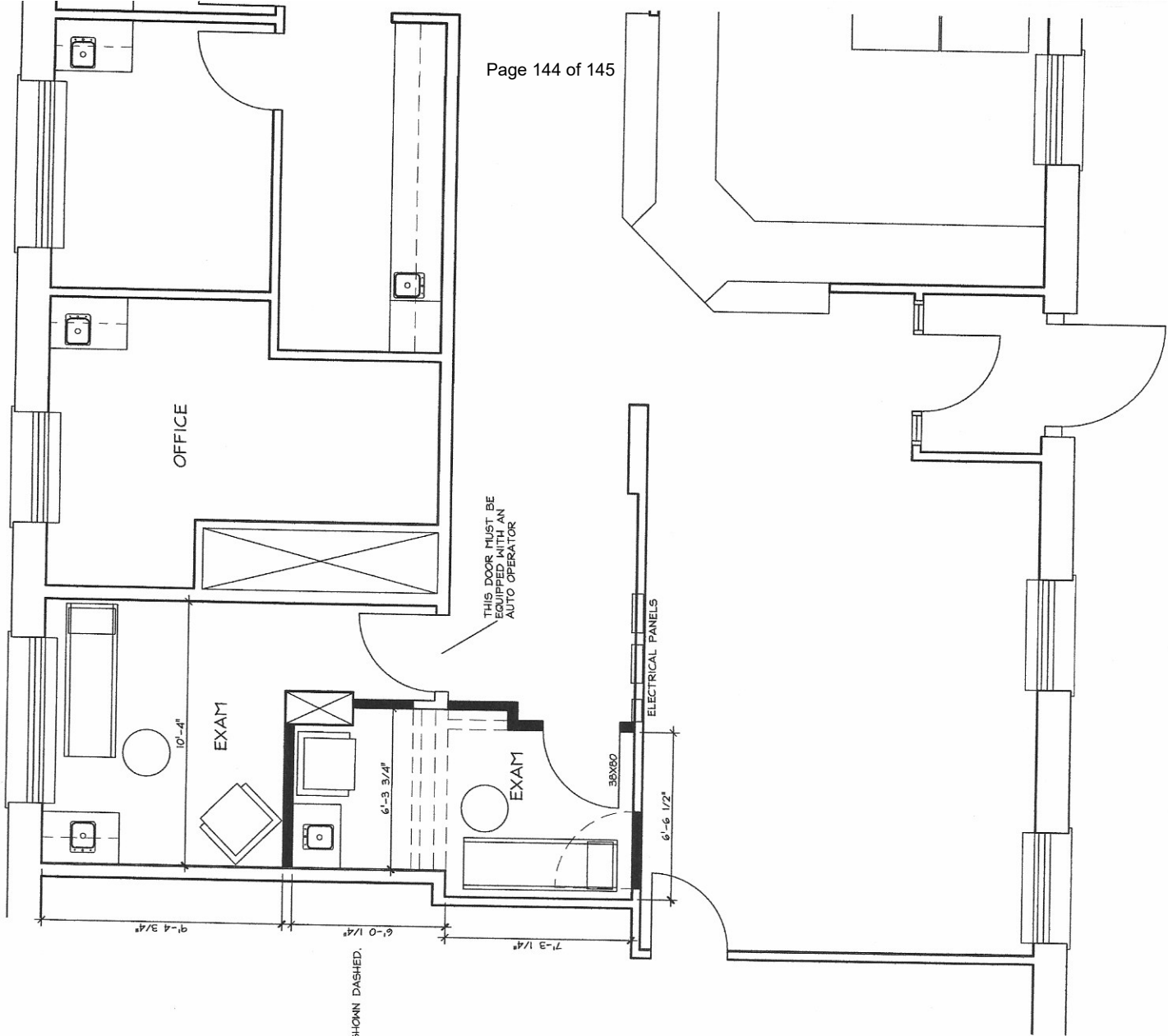
Kevin MacLeod, Executive Director (on behalf of the physician group)  
Burk's Falls Family Health Team

**Almaguin Highlands Health Centre  
Interior Renovations  
Cost Estimate June 22, 2021**

**Duncan Ross  
Architect**

ITEM OF WORK	UNIT PRICE	UNITS	AMOUNT	MISC	COST
<b>Contractor's administration fees</b>					
Insurance	\$1,200.00	allow			\$1,200.00
General administration / supervision	\$3,000.00	allow			\$3,000.00
<b>Building</b>					
Cleanup / recycling / disposal	\$850.00	allow			\$850.00
Wall, door/frame, fixture removals, repairs to surfaces	\$3,500.00	allow			\$3,500.00
Interior wall framing (incl. Insulation)	\$35.00	lin. ft.	22		\$770.00
Gypsum board	\$4.00	sq. ft.	250		\$1,000.00
Cabinetry	\$450.00	each	3		\$1,350.00
Doors, frames, hardware, door-only glazing					
Interior doors (new)	\$1,050.00	each	3		\$3,150.00
Hardware	\$850.00	per door	3		\$2,550.00
Ceiling finish repairs	\$1,400.00	allow			\$1,400.00
Flooring	\$20.00	sq. ft.	158		\$3,160.00
Base trim	\$8.00	lin. ft.	40		\$320.00
Painting	\$3.00	sq. ft.	900		\$2,700.00
Plumbing					
Rough-in	\$750.00	per fixt.	3		\$2,250.00
Fixtures (sink)	\$700.00	each	3		\$2,100.00
Electrical (lighting and power)	\$2,000.00	allow			\$2,000.00
HVAC	\$1,500.00	allow			\$1,500.00
Signage	\$150.00	allow			\$150.00
Towel dsipensers	\$145.00	each	2		\$290.00
Cleanup, project closeout	\$600.00	allow			\$600.00
<b>SUBTOTAL</b>					\$33,840.00
<b>CONTINGENCY 20%</b>					\$6,768.00
<b>SUBTOTAL</b>					\$40,608.00
<b>GENERAL CONTRACTOR O/H+P @ 20%</b>					\$8,121.60
<b>SUBTOTAL</b>					<b>\$48,729.60</b>
<b>BUILDING PERMIT @1%</b>					\$487.30
<b>SUBTOTAL</b>					\$49,216.90
<b>HST 13%</b>					\$6,398.20
<b>TOTAL</b>					<b>\$55,615.09</b>

Consulting fees not included.



OFFICE

EXAM

EXAM

THIS DOOR MUST BE EQUIPPED WITH AN AUTO OPERATOR

ELECTRICAL PANELS

10'-4"

6'-3 3/4"

6'-3 3/4"

30X80

6'-6 1/2"

9'-4 3/4"

6'-0 1/4"

7'-3 1/4"

NEW WALLS ARE SHOWN SHADED.  
WALLS AND DOORS TO BE REMOVED ARE SHOWN DASHED.



06/21/21

## Judy Kosowan

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**From:** Paul Van Dam <pvd5463@gmail.com>  
**Sent:** August 31, 2021 11:44 AM  
**To:** Judy Kosowan  
**Subject:** Noise Bylaw

to all members of Council.

Over the years I have raised concerns about the noise created by the discharging of firearms and explosives. I would like Council to address this issue because of safety and nuisance noise. Years ago the bylaw officer had to have the OPP escort her to a location as to enforce the noise bylaw. This was at considerable cost to the ratepayers. I hope you will seek input from the bylaw officer regarding this issue. There are three properties close to mine where gunfire can be heard. Sometimes it last half an hour, sometimes it lasts for days. The danger of stray bullets should not be over looked. I hope you will take the safety of every one to heart and resolve this issue.

Paul Van Dam