

CORPORATION OF THE TOWNSHIP OF RYERSON

REGULAR MEETING AGENDA

March 12, 2024 AT 6:00 P.M.

THIS WILL BE A HYBRID IN-PERSON/ELECTRONIC MEETING via ZOOM

Members of the Public must register with the Ryerson Township Clerk's Office prior to the meeting for meeting access and availability of limited in-person seating.
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

Meeting will be recorded.

The Municipal Council of the Township of Ryerson recognizes that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Métis Peoples in Ontario, and show respect to the neighbouring indigenous communities.

Note: (R) denotes resolution

1. CALL TO ORDER:

- 1.1 Attendance
- 1.2 Announcement: This meeting is being recorded

2. ADOPTION OF MINUTES:

- 2.1 Adoption of minutes from the Tri-Council meeting of February 26, 2024, and the regular meeting of February 27, 2024 **(R)**

3. DECLARATION OF PECUNIARY INTEREST:

4. DELEGATIONS AND PRESENTATIONS: None registered.

5. TENDERS/QUOTES/REQUESTS FOR PROPOSALS (RFP):

- 5.1 Resolution to tender for road projects **(R)**

6. REPORTS:

6.1 **CAO/TREASURER:** Right to Disconnect Policy

6.2 **CLERK:** Animal Control By-law **(R)**

COUNCIL MEMBERS:

7. COMMUNICATION ITEMS:

7.1 Town of Lincoln Resolution Re: Urgent need for Increased Funding to Libraries and Museums. **(R)**

General Information:

7.2 Eastholme: Information to Contributing Municipalities, Annual Levy Increase.

7.3 Joint Building Committee Permit Summary.

7.4 Joint Building Committee Annual Permit Summary.

8. CLOSED MEETING:

9.1 Resolution to move to a closed meeting pursuant to the Municipal Act 2001, c. 25, Section 239 (2) (d) as the subject matter being considered is regarding labour relations or employee negotiations; The general nature of the closed meeting is to discuss HR matters. **(R)**

9. CONFIRMING BY-LAW:

9.1 To confirm the meetings of Council **(R)**

10. IMPORTANT DATES:

March 20, 2024 Special Budget Meeting

March 26, 2024 Regular Meeting 6:00 p.m.

April 9, 2024 Regular Meeting 6:00 p.m.

11. ADJOURNMENT: (R)

CORPORATION OF THE TOWNSHIP OF RYERSON

LIST OF PROPOSED RESOLUTIONS

FOR COUNCIL MEETING: March 12, 2024 AT 6:00 P.M.

Item # 2.1 on Agenda Moved by Councillor Miller, Seconded by Councillor Robertson,

Be it resolved that the minutes from the Tri-Council meeting February 26, 2024, and regular meeting February 27, 2024 be adopted as circulated.

Item #5.1 on Agenda Moved by Councillor Patterson, Seconded by Councillor Abbott,

Be it resolved that the Ryerson Township Council authorize tenders for the supply and apply of crushed granite, double surface treatment, roadside mowing, and groundskeeping.

Item #6.2 on Agenda Moved by Councillor Abbott, Seconded by Councillor Miller,

Be it resolved that leave be given to introduce a Bill # 16-24, being a By-law to Adopt an Animal Control By-law and further; That By-Law # 16-24 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 12th day of March, 2024.

Item #7.1 on Agenda Moved by Councillor Miller, Seconded by Councillor Robertson,

Be it resolved that Ryerson Township Council supports resolution RC-2024-23 received from the Town of Lincoln, regarding increased Provincial funding for libraries and museums in Ontario.

And further that this resolution be circulated to the Province of Ontario, the Minister of Tourism, Culture, and Sport, and the Association of Municipalities of Ontario (AMO).

Item # on Agenda Moved by Councillor Abbott, Seconded by Councillor Miller,

Be it resolved that we move to a closed meeting at ____ p.m., pursuant to the Municipal Act 2001, c. 25, Section 239 (2) (d) as the subject matter being considered is regarding labour relations or employee negotiations; The general nature of the closed meeting is to discuss HR matters.

Item # on Agenda Moved by Councillor Robertson, Seconded by Councillor Abbott,

Be it resolved that leave be given to introduce a Bill # ____-24, being a By-law to confirm the meetings of Council and further; That By-Law # ____-24 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 12th day of March 2024.

Item # **on Agenda** Moved by Councillor Miller, Seconded by Councillor Patterson,

Be it resolved that we do now adjourn at _____. The next regular meeting March 26, 2024
at 6:00 p.m.

CORPORATION OF THE TOWNSHIP OF RYERSON

REGULAR COUNCIL MEETING

MINUTES

February 27, 2024 AT 6:00 P.M.

The regular meeting of Council of the Corporation of the Township of Ryerson was held **February 27, 2024** at 6:00 p.m. This was a hybrid meeting combining in person, electronic meeting via Zoom and phone.

1. CALL TO ORDER

Mayor George Sterling called the meeting to order at 6:00 p.m.

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

Council members attending electronically via Zoom or phone: Mayor Sterling, Councillors: Abbott, Miller, Patterson, and Robertson.

Staff in attendance: Brayden Robinson, Nancy Field

Public attending in person or electronically: Josh Lilley, Paul Van Dam, Wendy Whitwell, Margaret Ann MacPhail, and Dave Grey

Notice of this meeting was posted on the website.

2. ADOPTION OF MINUTES

R-32-24 Moved by Councillor Miller, Seconded by Councillor Robertson,

Be it resolved that the minutes from the regular meeting on February 13 and the special meeting February 20, 2024 be adopted as circulated.

(Carried)

3. DECLARATION OF PECUNIARY INTEREST: None noted.

4. DELEGATION AND PRESENTATION:

Almaguin Community Economic Development attended the meeting to present to council their considerations and highlights.

5. REPORTS:

CAO/TREASURER: Provided council with the remuneration and expenses for council for 2023. Resolution noted below.

R-33-24 Moved by Councillor Abbott, Seconded by Councillor Robertson,

Be it resolved that Ryerson Township Council has received the Council Statement of Remuneration and Expenses for 2023.

(Carried)

ROADS: Public Works Supervisor provided his January report to Council.

CLERK: Presented council with the Sandbag Policy, the 2024 draft Spring Newsletter and the introduction to the 2024 Animal Control By-law. Resolution noted below.

R-34-24 Moved by Councillor Patterson, Seconded by Councillor Miller,

Be it resolved that Ryerson Township Council has received the March 2024 Sandbag Policy.

(Carried)

COUNCIL REPORTS:

Councillor Abbott provided Council with the Hazmat report.

Councillor Abbott provided Council with the library report.

6. COUNCIL COMMITTEES/BOARDS:

Councillor Miller provided council with the Joint Building Committees Resolution for the 2024 Budget, 2024 Budget Worksheet and the Permit Fee 5 Year Average. Councillor Miller answered questions from Council. Resolution noted below.

Council discussed the Joint Building Committee’s resolution regarding the changes to the Building By-law, the proposed Building By-law change and the email explanation provided from Brian Dumas. Resolution is noted below.

R-35-24 Moved by Councillor Miller, Seconded by Councillor Abbott,

Be it resolved that Ryerson Township Council supports the resolution from the Joint Building Committee 2024-014 recommending the 2024 JBC Budget as presented in the amount of \$397,200.

(Carried)

R-36-24 Moved by Councillor Miller, Seconded by Councillor Patterson,

Be it resolved that Ryerson Township Council supports the resolution 2024-015 from the Joint Building Committee recommending that the proposed changes presented by the CBO are to be drafted as changes to the Building By-law.

(Carried)

7. BUSINESS ARISING/ACTIVITY LOG:

R-37-24 Moved by Councillor Robertson, Seconded by Councillor Abbott,

1. This Council approves the form of draft by-law and franchise agreement attached hereto and authorizes the submission thereof to the Ontario Energy Board for approval pursuant to the provisions of Section 9 of the *Municipal Franchises Act*.

2. This Council requests that the Ontario Energy Board make an Order declaring and directing that the assent of the municipal electors to the attached draft by-law and franchise agreement pertaining to the Corporation of the Township of Ryerson is not necessary pursuant to the provisions of Section 9(4) of the *Municipal Franchises Act*.

(Carried)

7. COMMUNICATION ITEMS

R-38-24 Moved by Councillor Robertson, Seconded by Councillor Patterson,

Be it resolved that the Township of Ryerson Council Supports the resolution of February 8, 2024 to call upon both the ROMA & OGRA boards to re-establish a combined OGRA & ROMA annual conference.

FURTHERMORE that this resolution be forwarded to Premier Doug Ford, Minister Paul Calandra, MPP Bob Bailey and be circulated to Municipalities of Ontario; as amended.

(Carried)

R-39-24 Moved by Councillor Robertson, Seconded by Councillor Abbott,

Be it resolved that the Township of Ryerson Council endorse the resolution 2024-46 received from Prince Edward County, regarding support for the Province to expand the life span of fire apparatus, specifically pertaining to the replacement of fire trucks due to insurance requirements Fire Underwriters Survey requesting the creation of a new community fire-protection and fire prevention insurance system that does not put all municipalities under the same umbrella, with distinct categories for rural and urban municipalities.

(Carried)

General Information Items Received:

Council received February Meeting Minutes from the Historical Society.

Council received the Joint Building Committees February Minutes.

Council received the District of Parry Sound Social Services CAO February Report.

Council received the Muskoka Algonquin Healthcare News release on the X-ray Services.

8. CONFIRMING BY-LAW

R-40-24 Moved by Councillor Abbott, Seconded by Councillor Miller,

Be it resolved that leave be given to introduce a Bill # 15-24, being a By-law to confirm the meetings of Council and further; That By-Law # 15-24 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 27th day of February 2024.

(Carried)

10. ADJOURNMENT:

R-41-24 Moved by Councillor Miller, Seconded by Councillor Patterson,

Be it resolved that we do now adjourn at 7:21 p.m. The next regular meeting March 12, 2024 at 6:00 p.m.

(Carried)

MAYOR

CLERK

COUNCIL REPORTS:

Councillor Abbott provided Council with the Hazmat report.

Councillor Abbott provided Council with the library report.

6. COUNCIL COMMITTEES/BOARDS:

Councillor Miller provided council with the Joint Building Committees Resolution for the 2024 Budget, 2024 Budget Worksheet and the Permit Fee 5 Year Average. Councillor Miller answered questions from Council. Resolution noted below.

Council discussed the Joint Building Committee's resolution regarding the changes to the Building By-law, the proposed Building By-law change and the email explanation provided from Brian Dumas. Resolution is noted below.

R-35-24 Moved by Councillor Miller, Seconded by Councillor Abbott,

Be it resolved that Ryerson Township Council supports the resolution from the Joint Building Committee 2024-014 recommending the 2024 JBC Budget as presented in the amount of \$397,200.

(Carried)

R-36-24 Moved by Councillor Miller, Seconded by Councillor Patterson,

Be it resolved that Ryerson Township Council supports the resolution 2024-015 from the Joint Building Committee recommending that the proposed changes presented by the CBO are to be drafted as changes to the Building By-law.

(Carried)

7. BUSINESS ARISING/ACTIVITY LOG:

R-37-24 Moved by Councillor Robertson, Seconded by Councillor Abbott,

1. This Council approves the form of draft by-law and franchise agreement attached hereto and authorizes the submission thereof to the Ontario Energy Board for approval pursuant to the provisions of Section 9 of the *Municipal Franchises Act*.

2. This Council requests that the Ontario Energy Board make an Order declaring and directing that the assent of the municipal electors to the attached draft by-law and franchise agreement pertaining to the Corporation of the Township of Ryerson is not necessary pursuant to the provisions of Section 9(4) of the *Municipal Franchises Act*.

(Carried)

7. COMMUNICATION ITEMS

R-38-24 Moved by Councillor Robertson, Seconded by Councillor Patterson,

Be it resolved that the Township of Ryerson Council Supports the resolution of February 8, 2024 to call upon both the ROMA & OGRA boards to re-establish a combined OGRA & ROMA annual conference.

FURTHERMORE that this resolution be forwarded to Premier Doug Ford, Minister Paul Calandra, MPP Bob Bailey and be circulated to Municipalities of Ontario; as amended.

(Carried)

TRI COUNCIL
VILLAGE OF BURK'S FALLS / TOWNSHIP OF ARMOUR / TOWNSHIP OF
RYERSON
NOTES OF MEETING

FEBRUARY 26, 2024

The Tri-Council meeting of the Council of the Township of Armour, Council of the Township of Ryerson and the Council of the Village of Burk's Falls was held on Monday February 26, 2024, at 7:00 p.m. at the Katrine Community Centre.

Attendance:

Township of Ryerson: Mayor George Sterling, Councillors Beverly Abbott, Glenn Miller, Delynne Patterson, and Dan Robertson. Staff: Brayden Robinson, CAO/Treasurer; Nancy Field, Deputy Clerk, Dave McNay Fire Chief; Ken Stevenson, Deputy Chief and Cam Haffner, Fire Prevention Officer.

Township of Armour: Mayor Rod Ward, Councillors Rod Blakelock, Wendy Whitwell, Jerry Brandt, and Dorothy Haggart-Davis. Staff: John Theriault, Clerk-Treasurer; Charlene Watt, Deputy Clerk; Amy Tilley, Waste Management Administrator.

Village of Burk's Falls: Mayor Chris Hope, Councillors John Wilson, Ryan Baptiste. Ashley Brandt and Sean Cotton. Staff: Denis Duguay, Clerk Administrator; Tammy Wylie, Treasurer; Graham Smith Arena Manager.

The meeting was called to order at 7:00 pm by Mayor Ward.

Adoption of Minutes. Be it resolved that the meeting notes from the Tri Council meeting of October 23, 2023, be accepted as amended. (Carried)

Fire Department:

The Fire Chief presented the 2024 final draft fire budget. The operating budget for the fire department is increasing by 8.86% or \$40,100 and the capital budget is increasing by \$630,689 or 574.68% giving a total increase of \$670,789 or 119.30%. In the operating budget the wages are increasing by \$22,600, the new equipment is increasing by \$9,100 and the vehicle expense is increasing by \$6,800. The capital budget includes the purchase of a new pumper for \$669,400 and the engineering of the new fire hall for \$50,000. Questions were asked and answered. The Townships of Armour and Ryerson passed resolutions approving the 2024 Fire Department's budget, the Village of Burk's Falls tabled their resolution on this item.

Arena

The Arena Manager presented the 2024 final draft arena budget and a 2023 summary report. The operating budget is increasing by \$60,443 or 21.61% and the capital budget is increasing by \$28,250 or 26.65% giving a total increase of \$88,683 or 23.00%. Operating changes include an increase in revenues of \$35,450, an increase of \$58,254 in salaries & benefits, \$6,528 in insurance, \$9,991 in utilities, \$5,900 for the maintenance of the Zamboni \$4,500 for the Agricultural Society's tents and other increases which are due mostly to the increase in use of the arena. Increases in the capital budget are related to the repair and maintenance of the facility. Questions were asked and answered. Each municipality passed a resolution approving the 2024 Arena budget.

Library

The Library CEO presented the 2024 final draft library budget. The total library budget is increasing by \$8,119 or 4.57%. This increase is mostly due to inflation. Questions were asked and answered. Each municipality passed a resolution approving the 2024 Library budget.

Waste Management

The Waste Management Administrator presented the 2024 final draft waste management budget. The total waste management budget is increasing by \$21,271 or 7.76%. Due to an increase in hours and a replacement of an employee, the salaries are increasing by \$35,231, which is offset by a \$15,000 reduction in the capital budget. Questions were asked and answered. Each municipality passed a resolution approving the 2024 Waste Management budget.

Blue Box Program Transition

The Waste Management Administrator presented a report on the transitioning of the blue box to full producer responsibility. The report covered some background information. The report included some discussion items and some questions which need to be answered before finalizing the transition. TRI Council discussed the report, and the Waste Management Administrator will be completing more research and report back at a future TRI Council meeting.

Updates on New Fire Hall

The Township of Ryerson provided a report presenting an update on the new fire hall project. EMS has dropped out of the project. Therefore, this project will now be the sole responsibility of the three municipalities. The report advised each partner of their share of this project. It also provided a schedule of how the project should move forward. The preliminary costs to start this project have been included in the 2024 Fire Department budget. If the partners agree with the construction schedule and to cover their share of the cost of this project, then this project can move forward. The Townships of Armour and Ryerson passed resolutions approving the construction schedule and their share of the cost of this project. The Village of Burk's Falls tabled their resolution on this item.

Update on New Library Project

The Clerk-Treasurer/Administrator of the Township of Armour submitted a report that provided an update on the new library project. The report covered the work which has been accomplished for the replacement of the library. It also requested direction and some decisions from the three municipalities. After some discussion, the Township Armour passed a resolution approving the inclusion of their share of the cost of bringing this project to tender in their 2024 budgets. The Village of Burk's Falls and the Township of Ryerson tabled their resolutions on this item.

Representative on the OPP Detachment Board

TRI Council reviewed an email which provided information on the creation of an OPP Detachment Board. One representative will need to be appointed to represent the Township of Ryerson, the Village of Burk's Falls, and the Township of Armour. Each municipality passed a resolution appointing Dan Robertson to the OPP Detachment Board.

Water and Sewer Expansion and Connections

TRI Council discussed how water and sewer connections are completed and where the systems are available in our community. The Village of Burk's Falls was asked why a request for a connection has not yet been completed. The Village of Burk's Falls advised TRI Council that the agreement giving them authority over the water and sewer connections on Commercial Drive is presently in their lawyers' hands and that they should get a response within a week.

Agricultural Society – Fall Fair/Arena Ice

TRI Council discussed a request from the Agricultural Society to the Village of Burk's Falls to take out the ice during the Fall Fair, which they are looking at making into a three-day event. Based on the information provided by the Agricultural Society, the agreement the

Society has with the Village of Burk's Falls requires the Village to take out the ice for the Fall Fair. The Agricultural Society needs to know if they can use the arena ice area so they may advise their vendors.

The Village of Burk's Falls is requesting that the agreement be forwarded to them for review. They also invited the Agricultural Society to attend their Council meeting to discuss this issue.

Other Business

TRI Council was advised that although there presently are problems with the new hospital build in this region, we need to stay positive and support it. We also need to stay involved in the conversation so that our needs are taken into consideration.

TRI Council was also advised that the Burk's Falls Health Team and the Sundridge and District Medical Centre both received an ongoing grant which will create five- and one-half positions in the health community. This will improve services in our region.

Next Meeting is May 27, 2024, with Township of Burk's Falls hosting.

Adjournment

Moved by Glenn Miller, seconded by Jerry Brandt; That the TRI Council of the Township of Armour, Township of Ryerson and the Village of Burk's Falls adjourn this regular TRI Council meeting at 9:15 p.m. until the next regular TRI Council meeting scheduled for May 27, 2024, to be hosted by the Village of Burk's Falls. Carried

Mayor

Clerk/Deputy Clerk

TOWNSHIP OF RYERSON

POLICY – RIGHT TO DISCONNECT

Section 3: Terms and Conditions of Employment	Policy Number 3.17
Effective Date: January 1, 2024	Revision Date:
Township of Ryerson	Page: 1 of 2

1. Policy Statement

The Township of Ryerson (the “Township”) prioritizes the health and wellbeing of its employees, and recognizes the importance of disconnecting from work in achieving a healthy and sustainable work-life balance.

This policy will comply with all applicable laws and is based on the requirements of the *Employment Standards Act, 2000, as amended*.

2. Scope

This policy applies to all employees of the Township.

3. Definitions

- 3.1 ***Disconnecting from Work*** means not engaging in work-related communications, including emails, telephone calls, video calls, or the sending or receiving of other messages so as to be free from the performance of work.
- 3.2 ***Regular Working Hours*** means an employee’s standard hours of work as set based on operational requirements, including any adjusted hours of work as agreed to by mutual consent of the employee and Township.

4. Policy

- 4.1 Employees have the right to disconnect from their job and any work-related tasks or communication outside of regular working hours, without fear of reprisal.
- 4.2 Employees are encouraged to set clear boundaries between work and their personal lives.
- 4.3 The right to disconnect means that employees:
- Can and should stop performing their job duties and work-related tasks when they are not expected to work;
 - Are not required to take work home with them to complete outside of their regular working hours;

- Are not expected or required to respond to work-related communication outside of their regular working hours, while on break, or during any paid or unpaid time off;
 - Should take and use all of their scheduled breaks and leave time entitlements for non-work-related activities; and
 - Will not face repercussion or be penalized for not communicating or continuing to work outside of their regular working hours.
- 4.4 Employees must also be respectful of other’s right to disconnect and should not expect their co-workers to respond, communicate, or complete work when not working.
- 4.5 An employee’s ability to disconnect from work is dependent on Municipal operational requirements and the duties and obligations of the employee’s position. Employees are expected to comply with Municipal overtime and standby/on-call policies.
- 4.6 Employees may need to be contacted outside of their regular working hours if unforeseeable circumstances or an emergency arises.

5. Reporting Concerns

- 5.1 Employees are expected to report any concerns or issues they may have, which are impacting their ability to disconnect from work.
- 5.2 Employees are encouraged to report such concerns or issues to their immediate supervisor. If that is not appropriate, or the matter cannot be resolved by doing so, employees will direct their concerns or issues to their Department Head or the CAO.
- 5.3 Employees will not be subject to reprisals for reporting such concerns.

6. Authority

This policy was adopted by resolution of Council on _____.

George Sterling
Mayor

Brayden Robinson
CAO/Treasurer

THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF RYERSON

**BY-LAW # ___-24
Animal Control By-law**

Being a by-law to provide for the licensing and regulation of dogs, to regulate leaving animals unattended in vehicles and to prohibit the keeping of exotic, wild and non-domestic animals in the Township of Ryerson

WHEREAS Section 10 (2) of the Municipal Act, 2001, S.O. C.25, as amended, authorizes a single-tier municipality to pass by-laws respecting animals;

AND WHEREAS Sections 103 and 105 of the Municipal Act, 2001, S.O., C. 25 as amended, permits municipalities to pass By-laws regulating or prohibiting animals being at large or trespassing and the muzzling of dogs, within the municipality;

AND WHEREAS Section 129 (a) of the Municipal Act, 2001, S.O. C.25, as amended, permits municipalities to pass By-laws to prohibit noise likely to disturb inhabitants within the municipality;

AND WHEREAS the Council of the Township of Ryerson deems it expedient to license and regulate the control of dogs, within the Township, to regulate leaving animals unattended in vehicles and to prohibit the keeping of exotic, wild, and non-domestic animals pursuant to its authority to do so under the said Act and other applicable Acts,

NOW THEREFORE The Corporation of the Township of Ryerson hereby enacts as follows:

1. DEFINITIONS

- 1.1 “**Animal**” shall mean any member of the animal kingdom, other than a human being;
- 1.2 “**Animal Control Officer**” shall mean any person so designated by Council to administer and enforce this By-law;
- 1.3 “**Animal Shelter**” shall mean an establishment that provides a temporary home for dogs and other animals;
- 1.4 “**Council**” shall mean the Council of The Corporation of the Township of Ryerson;
- 1.5 “**Dog**” shall mean a male or female dog, over the age of twelve (12) weeks;
- 1.6 “**Exotic Animal**” shall mean a rare or unusual animal which is generally thought of as a wild species not typically kept as a pet;
- 1.7 “**Handler**” shall mean any person who possesses or harbours an animal and includes a person who has possession or custody of the animal either temporarily or permanently;
- 1.8 “**Kennel**” shall mean any building or structure where domestic household pets are kept, raised and boarded for commercial purposes;
- 1.9 “**Leash**” shall mean a restraint consisting of a rope, light chain, or other material held by an individual and used to restrain an animal;
- 1.10 “**Motor Vehicle**” shall mean a motor vehicle as defined in the Highway Traffic Act R.S.O. 1990, c.H8, as amended;
- 1.11 “**Muzzle**” shall mean a humane fastening or covering device of adequate strength placed over the mouth of an animal to prevent it from biting an individual or animal, and the words “muzzled and “muzzling” have a corresponding meaning;
- 1.12 “**Owner**” shall mean any person who possesses or harbours an animal, and where the Owner is a minor individual, it includes the individual responsible for the custody of the minor, and includes a person who has possession or custody of the animal either temporarily or permanently. The word “owns” has a corresponding meaning;

- 1.13 **“Public Property”** shall mean any property in the Township of Ryerson, or owned by the Township of Ryerson;
- 1.14 **“Police”** shall mean the Police Service providing police services to the Township;
- 1.15 **“Prohibited Animals”** shall mean the animals as identified in Schedule B of this By-law;
- 1.16 **“Running at Large”** shall mean a dog found off the property on which it is kept and not under control of any responsible person, and restrained by a leash;
- 1.17 **“Service Animal”** shall mean an animal which is trained to assist in the movements of a person with a physical, visual or neurological impairment and shall include a Police Dog in which a dog is trained for law enforcement for the police or other person duly appointed as a peace officer;
- 1.18 **“Township”** shall mean the Township of Ryerson;
- 1.19 **“Veterinarian”** shall mean a veterinarian and shall include care takers and inmates of a recognized Animal Care Centre where a veterinarian normally carries on business;
- 1.20 **“Veterinary Hospital”** shall mean a building or place used for diagnosing or surgically or medically treating animals, whether or not animals are kept on the premises for the purpose of treatment and includes a veterinary clinic;
- 1.21 **“Wild Animal”** shall mean an untamed or undomesticated animal that, as a matter of common knowledge, is naturally ferocious, unpredictable, dangerous, mischievous, or not by custom devoted to the service of mankind at the time and in the place in which it is kept but does not include an Exotic Animal;
- 1.22 **“Zoo or Wildlife Sanctuary”** shall mean a person or persons who has/have registered with the Provincial Government and is in possession of all necessary documentation and complies with all regulations, provincial laws and municipal bylaws, to confine or keep captive any animal for the purposes of display or protection;

2. DOG LICENSING

- 2.1 No person shall within the Township of Ryerson own or keep any dog(s) without having obtained a license, or kennel license for more than four (4) dogs and registering the dog with the Township.
- 2.2 Every owner of a dog upon becoming a resident of the Township of Ryerson, or upon becoming the owner of a dog, shall obtain a license and register each dog with the Township.
- 2.3 The license shall be taken out annually on or before the 31st day of March of each year and shall expire on the 31st day of December of each year.
- 2.4 The cost of the license shall be as prescribed in the current Township of Ryerson Fees By-Law. An owner of a registered Service Animal is exempt from this licence fee.
- 2.5 An owner at the time of purchasing a dog license or kennel license shall furnish the following information to the Issuer of Licenses:
 - a) The name, address, and phone number of the owner of the dog;
 - b) The breed, gender, name, age, and description of the dog(s);
 - c) No kennel or any part thereof shall be located closer than 30 metres (98.5 feet) to any roadway or closer than 150 metres (492.5 feet) to any residential use on another lot or any boundary of a residential zone.
- 2.6 Upon payment of the license fee, the owner of a dog shall be furnished with a numbered dog tag and the said tag shall be kept securely fixed on the dog at all times. The owner shall not use the dog tag upon a dog other than the one for which it was issued.
- 2.7 The replacement fee for a lost license shall be as prescribed in the current Township of Ryerson Fees By-Law.

- 2.8 A record shall be kept by the Clerk or designate showing:
- a) The name, address, and phone number of the dog owner;
 - b) The breed, name, age, gender, and description of the dog.
 - c) The number of the Dog Tag and the fees paid in respect of each dog.

3. RESPONSIBILITIES OF THE OWNER

- 3.1 No owner of a dog shall permit the dog to run at large in the Township of Ryerson.
- 3.2 No owner or owners living at the same address shall keep more than four (4) dogs in any one household over the age of twelve (12) weeks.
- 3.3 No owner shall permit their dog, whether leashed or unleashed, to trespass on private property.
- 3.4 No owner shall allow their dog to be on a public road or in a public place at any time unless the dog is on a leash and such leash is held onto by the owner/handler.
- 3.5 Notwithstanding 3.4, no dog shall be allowed at any time in any area designated as:
- a) A public park, which includes a children's play area, a public beach, or swimming area;

This section does not apply to the owners of Registered Service Animals.

- 3.6 Every owner of a dog shall forthwith, clean up and dispose of any excrement left by their dog on any property other than their own. This section does not apply to the owners of Registered Service Animals.
- 3.7 No owner shall permit any dog or domestic pet owned by them to persistently bark, whine, whimper, or create any noise that is likely to disturb any inhabitants of the Township of Ryerson.

4. ANIMAL CONTROL OFFICER

- 4.1 The Animal Control Officer may seize and impound any dog found running at large, with or without a license, within the Township of Ryerson contrary to the provisions of the By-law. The dog will be impounded and placed in the Animal Shelter designated by the Clerk or designate.
- 4.2 An Animal Control Officer shall make every reasonable effort to notify the owner that the dog is impounded and the conditions whereby custody of the dog may be regained.
- 4.3 Nothing in this section shall prevent the Animal Control Officer from destroying an animal which is ill or injured and where, in the opinion of the Animal Control Officer, is incapable of being cured.
- 4.4 If the Animal Control Officer or their agent is unable to seize any dog found to be running at large or trespassing, and the owner is known to the Animal Control Officer or their agent, the owner shall receive written notice of the fine described in the current Township of Ryerson Animal Control By-Law Schedule A.
- 4.5 Where a dog has been injured on property other than that where it is kept and should be destroyed for humane reasons or safety to persons or animals, the Animal Control Officer or their agent may kill the dog in a humane manner as soon after seizure as they think fit without permitting any person to reclaim the dog, or without offering it for sale, and no damages or compensation shall be recovered by the owner on account of its disposal.

5. MUZZLING OF DOGS

- 5.1 The Animal Control Officer upon receiving a valid complaint or complaints concerning a dog or dogs that place the public safety at risk may issue an order to the owner to:
- a) Keep the dog or dogs leashed and under control of a responsible person at all times such dog is outside of the owner's residence or;

- b) Secured in a crate or dog run at all times such dog is outside of the owner's residence or;
- c) Keep the dog or dogs muzzled at all times such dog is outside of the owner's residence.

6. ANIMALS IN A VEHICLE

- 6.1 For the purpose of this section, "Roadway" means any street, highway or other place, whether publicly or privately owned, any part of which the public is ordinarily entitled or permitted to use for the passage or parking of vehicles.
- 6.2 No person shall keep or leave an animal unattended in a Motor Vehicle, part of a Motor Vehicle or trailer attached to a Motor vehicle where doing so causes, or may cause the animal illness, pain, injury or suffering or to become subject to undue or necessary hardship, privation or neglect.
- 6.3 Any officer may use any reasonable means as are necessary to remove an animal in need of assistance from any Motor Vehicle, trailer or any enclosed space.
- 6.4 The Owner of a Motor Vehicle involved in an offence referred to in this subsection is guilty of the offence, unless that vehicle owner satisfies the court that the vehicle was not being driven or parked by the Owner and that the individual driving or parking the vehicle at the time of the offence did so without the vehicle owner's express or implied consent.

7. KEEPING OF EXOTIC, WILD AND NON-DOMESTIC ANIMALS

- 7.1 No person shall own, possess, harbour or in any other manner keep any animal listed in Schedule "B" of this By-Law or any Endangered Species, except where provided for under the provisions of this By-Law or any Federal or Provincial legislation.
- 7.2 No person shall sell, offer for sale, or display for sale any animal listed in Schedule "B" of this By-Law or any Endangered Species, except where provided for under the provisions of this By-Law or any Federal or Provincial legislation.
- 7.3 No person shall import or export any animal listed in Schedule "B" of this By-Law or any Endangered Species, except where provided for under the provisions of this By-Law or any Federal or Provincial legislation.
- 7.4 It shall be permissible to keep any animal of the kind listed in Schedule "B" of this By-law under the following circumstances:
 - a) In a Veterinary Hospital under the care of a Licenced Veterinarian during the period of time required to care for the animal and then it shall be removed from the Township of Ryerson;
 - b) The animal is part of a circus, exhibition or educational display and such animals shall be exempt from this By-Law only for the period of time that the circus, exhibition, or educational display is taking place.

8. ADMINISTRATION AND ENFORCEMENT

- 8.1 This By-Law shall be enforced by a Municipal Law Enforcement Officer, an Animal Control Officer or a Provincial Offences Officer.

9. RIGHT OF ENTRY

- 9.1 The Municipal Law Enforcement Officer may enter upon property at any reasonable time for the purpose of determining whether any prohibited animals are kept on the premises.
- 9.2 The Municipal Law Enforcement Officer may not enter a dwelling-place except with the consent of the occupant or person in charge of the dwelling-place or under the authority of a warrant.

10. PENALTIES

- 10.1 Every person who contravenes any provision of this By-law is guilty of an offence and, upon conviction, is liable to a fine as provided for under the Provincial Offences Act, R.S.O. 1990, c. P. 33, as amended.

10.2 Where any part of this By-Law conflicts with any other Municipal By-Law, or any Federal or Provincial Legislation or article the Legislation that carries the stricter provision shall prevail.

11. SEVERABILITY

11.1 If a court of competent jurisdiction should declare any section or part of any section of this By-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced council to pass the remainder of the By-law and it is hereby declared, the remainder of the By-law shall be valid and shall remain in force.

12. SHORT TITLE

12.1 This By-law may be cited as “The Animal Control By-law”

13. REPEAL

31.1 By-laws # 14-99 and 44-16 are hereby repealed.

14. FORCE AND EFFECT

14.1 This By-law shall come into force and take effect as of the date of passing.

15. SCHEDULE A

15.1 Part 1 Offences short form wording and set fines for such offences.

15.2 Once the by-law has been approved, the short form wording and set fines will be applied for with the Provincial Offences Courts to have them approved.

15.3 These offences can be issued as Part 1 ticketing on the persons committing the offences on the day of the offence, or within 30 days of the offence.

Read a first, second and
Third time, and finally passed
___ day of _____, 2024.

Mayor

Clerk/Deputy Clerk

THE CORPORATION OF THE TOWNSHIP OF RYERSON

SCHEDULE "A" TO BY-LAW #___ - 24

Part I Provincial Offences Act

Item	Short Form Wording	Provision Creating or Defining Offence	Set Fine
1	Fail to obtain dog licence or kennel license	Section 2.1	\$300.00
2	Permit dog to be at large	Section 3.1	\$300.00
3	Own more than four (4) dogs	Section 3.2	\$300.00
4	Permit dog to trespass on private property	Section 3.3	\$300.00
5	Permit dog to be in a public place without a leash	Section 3.4	\$300.00
6	Permit dog to be in a public park or swimming area	Section 3.5	\$300.00
7	Fail to clean-up and dispose of excrement	Section 3.6	\$300.00
8	Permit dog to bark or make excessive noise	Section 3.7	\$300.00
9	Fail to comply with muzzle order	Sections 5.1	\$300.00
10	Permit animal to be kept, left unattended in Motor Vehicle	Section 6.2	\$300.00
11	Possession of an exotic, wild or non-domesticated animal	Section 7.1	\$300.00

Note: The penalty provision for the offence listed above is Section 15 of By-law #__ -24, a certified copy of which has been filed.



4800 SOUTH SERVICE RD
BEAMSVILLE, ON L0R 1B1

905-563-8205

February 28, 2024

SENT VIA EMAIL: Premier@ontario.ca

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

Dear Honourable Doug Ford:

RE: Town of Lincoln Council Resolution – Urgent Need for Increased Funding to Libraries and Museums in Ontario

Please be advised that the Council of the Corporation of the Town of Lincoln at its Council Meeting held on February 26, 2024, passed the following motion regarding an Urgent Need for Increased Funding to Libraries and Museums in Ontario:

Resolution No: RC-2024-23

Moved by Mayor Easton; Seconded by Councillor Mike Mikolic

WHEREAS the provincial funding for public libraries is currently based on population levels from 25 years ago, which fails to reflect the substantial growth and changing needs of our communities. The Town of Lincoln Council wishes to draw your attention to the "Overdue" report of 2023 from the Canadian Urban Council, which emphasizes the pivotal role libraries play in various aspects of community life, including knowledge distribution, culture, health, reconciliation, belonging, and our democracy; and

WHEREAS libraries, situated at the heart of our communities, serve as multifaceted institutions catering to diverse needs. They provide essential services such as access to culture and information, refuge for those experiencing domestic violence, election information centers, job search facilities, health clinics, language learning centers for newcomers, and spaces for educational and community events. Despite their vital role, public libraries in Ontario have not seen an increase in provincial funding for over 25 years, leading to a decrease in the value of the province's investment by over 60%; and

WHEREAS the Town of Lincoln Council urges the Provincial Government to

consider increasing provincial funding for Ontario's public libraries to address critical shared priorities and community needs. While over 90% of library funding comes from local municipal governments, provincial operating funding is crucial for providing stability to library budgets, especially in times of inflation, technological changes, and increasing demands on libraries as community hubs; and

WHEREAS the Town of Lincoln Council would like to bring to the Provincial Government's attention the pressing need to increase the funding envelope for the Community Museum Operating Grant (CMOG). The Town of Lincoln currently receives \$25,000 annually, the maximum amount through this grant, but the funding envelope has remained stagnant for over 15 years. This limitation hampers the ability of community museums to offset increasing operational expenses, impacting their role in preserving and promoting local stories, attracting cultural tourists, supplementing school curriculum, and contributing to vibrant and vital communities; and

WHEREAS the Lincoln Museum and Cultural Centre is a community hub critical to the health and vibrancy of our community. An increase in CMOG funding will enable our museum to continue its valuable service to the community, creating a sense of place, attracting cultural tourists, and preserving local stories that define our unique identity; and

WHEREAS Cultural institutions, particularly museums, play a vital role in shaping and preserving our community's identity. They contribute to tourism, social participation, senior well-being, skill-building, and learning. As the largest government funder for most of Ontario's smaller museums, municipalities create value in their communities through the work of these institutions.

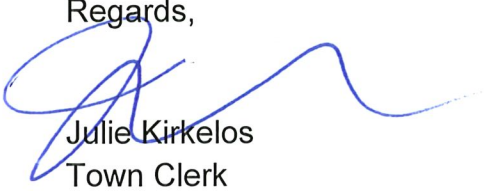
THEREFORE, BE IT RESOLVED THAT the Town of Lincoln Council urges the Provincial Government to support increasing funding to both public libraries and community museums. Recognizing these institutions as national assets and strategically investing in their potential will contribute significantly to renewing post-pandemic social cohesion, economic well-being, and community resilience; and

BE IT FURTHER RESOLVED THAT this resolution be circulated to the Province, the Minister of Tourism, Culture and Sport, Association of Municipalities of Ontario (AMO), the Niagara Region, the 12 Local Area Municipalities in Niagara and all municipalities of Ontario for endorsement.

CARRIED

If you require any additional information, please do not hesitate to contact the undersigned.

Regards,



Julie Kirkelos

Town Clerk

jkirkelos@lincoln.ca

JK/dp

Cc: Premier of Ontario
Minister of Tourism, Culture and Sport
Association of Municipalities of Ontario (AMO)
Ann-Marie Norio, Clerk, Niagara Region
Local Area Municipalities
All Ontario Municipalities



February 21, 2024

Mayor/Reeve and Councillors
Municipalities in the East District of Parry Sound

Dear Mayor/Reeve and Councillors:

Re: Annual Levy Increase


Another interesting year has passed in the ever evolving and exciting life at Eastholme! During 2023 the long-term care sector saw further changes to transition away from the covid-19 pandemic to a more stable health care space. The Ministry of Long-term Care introduced new funding streams and combined others. Overall, the focus remained on attracting people into the health care professions with the use of incentives such as Return of Service and Learn and Stay grants. Additionally, funding for hiring PSWs, RNs and RPNs was provided to all homes under a staffing supplement as well as a PSW permanent wage enhancement. Recruitment and retention of staff remain the priority in the sector.

Like other sectors, long-term care has also experienced inflationary pressures. Of note, the largest increase in expense is related to wage lines and is due in part to planned increased staffing levels to meet compliance targets. The second largest expense is related to raw food and supplements for the residents. Food costs continue to outpace the level of care funding.

The current year budget includes a \$53,600 or 3.5% increase to the 2023 levy. The total 2024 levy is \$1,586,300 (2023 levy was \$1,532,700). We appreciate each municipality's contribution toward making Eastholme the best long-term care home.

Eastholme would also like to welcome municipalities to the Annual General Meeting (AGM) which will be held on March 27th2024 at 10 a.m. Please respond to Shelley Reichstein 705-724-2005 Ext. 379 or email, sreichstein@eastholme.ca to let us know if you plan to attend the in-person AGM no later than March 20, 2024.

Sincerely,



Odelia Callery, CPA, CA

Administrator

c. Eastholme Board of Management



Information to Contributing Municipalities

Thank you for all your continued support through the years!

Eastholme provides a great place for our residents to live, and we consider this long-term care home to be the best option in our area (we are biased of course)!

We have received some requests for information recently and wanted to clarify how we share and disseminate information.

As you are aware, our Board of Management is comprised of five representatives from area municipalities and two provincially appointed board members. The board meets regularly to discuss many operational issues, as well as some items relating to legal or personnel information (in closed session). The minutes of the Board of Management for Eastholme are not widely distributed as they may contain information that should not be published. Material distributed to the Board Members provides information and are used as a reference for discussions. Board of Management members are encouraged to verbally respond to questions and provide information to the municipalities they represent; however, they are discouraged from distributing materials handed out during meetings. Should any council member require clarification, the request should be made through their area representative, but documents will not be provided. If these documents come into your possession, please destroy them, and advise Eastholme of the incident.

We are the Health Information Custodians for the residents who reside in this home. We also have privacy obligations relating to employees, and therefore must continue to be cautious about sending out information that could contain personal identifiers. The board meetings are not open.

We do, however, provide all contributing municipal councilors the opportunity to attend our Annual General Meeting (AGM). We encourage upfront requests for information and are happy to bring to the meeting any specific information requested. The AGM is usually scheduled in March, and this year the date is March 27th! We will present the financial statements, the budget and provide our contributing municipalities with the opportunity to ask lots of questions.

Additionally, as we have now come out of the regulatory restrictions around Covid-19 and we have seen an easing of other operational restrictions (masking is still in place), we anticipate being able to re-instate a tour for councilors of our contributing municipalities. We are considering a tentative date in May of 2024. Further information will be circulated through the municipal office contacts.

Thank you again for your ongoing support and interest in Eastholme, Home for the Aged.

Odelia Callery, CPA CA

Administrator

Eastholme

East District of Parry Sound Home for the Aged
62 Big Bend Avenue – Box 400 – Powassan, Ontario – P0H 1Z0
Telephone 705 724-2005 Fax 705 724-5429

DATE February 21, 2024 RESOLUTION NO. 4545
MOVED BY [Signature]
SECONDED BY [Signature]

THAT the Municipal Levy be set at \$ 1,586,300.⁰⁰
for the year 2023.

DISPOSITION OF RES.NO. _____ CARRIED DEFEATED _____
YEAS _____ NAYS _____

[Signature] Chair
[Signature] Secretary

**EASTHOLME
MUNICIPAL LEVY APPORTIONMENT CALCULATION
FOR 2024 LEVY**

FILE: EASTHOLME/EASTHOLME 2024 LEVY

	(A)	(B)	(C)	(D)	(E)	(F)	(G)						
	Households per 2021 Statistics Canada Census	Phase-In Taxable Asmt. (Wtd & Disc CVA) per 2022 FIR, Sch 26, row 9199, column 17	Phase-In PIL Asmt. (Wtd & Disc CVA) per 2022 FIR, Sch 26, row 9299, column 17	Hydro Power Dam Compensation per 2022 FIR, Sch 26, row 5236, column 2	Industrial Class Tax Ratio per 2022 FIR, Sch 22, column 5	Industrial Class Tax Rate per 2022 FIR, Sch 22 *	Weighted Equivalent Hydro Assessment ((C)/(E)*(D))	2024 Apportionment Base ((A) + (B) + (F))	% 2024	2023 Apportionment Base	% 2023	Current year phased-in assessment increase (decrease)	
Township of Armour	1,087	1,087	376,791,455	5,568,788	-	N/A	N/A	-	382,360,243	8.8013%	377,125,643	8.7661%	1.39%
Village of Burk's Falls	523	523	85,080,096	862,360	7,658	1.420400	2.3071500%	471,466	86,413,922	1.9891%	86,545,217	2.0117%	-0.15%
Municipality of Callander	1,835	1,758	565,556,307	1,724,372	-	N/A	N/A	-	567,280,679	13.0579%	564,937,797	13.1316%	0.41%
Township of Joly	155	155	60,542,855	52,800	-	N/A	N/A	-	60,595,655	1.3948%	58,840,730	1.3677%	2.98%
Town of Kearney	1,195	1,195	379,669,714	1,758,864	-	N/A	N/A	-	381,428,578	8.7799%	375,797,764	8.7352%	1.50%
Township of Machar	929	875	262,168,486	1,533,378	4,147	0.950000	1.4364510%	274,263	263,976,127	6.0763%	259,528,454	6.0326%	1.71%
Municipality of Magnetawan	1,717	1,717	711,954,470	2,240,797	-	N/A	N/A	-	714,195,267	16.4396%	706,783,217	16.4287%	1.05%
Township of Nipissing **	1,333	1,012	386,448,937	3,056,196	472	0.269800	0.4496490%	28,321	389,533,454	8.9664%	385,881,458	8.9696%	0.95%
Township of Perry	1,759	1,710	479,516,345	2,241,562	-	N/A	N/A	-	481,757,907	11.0893%	476,656,075	11.0796%	1.07%
Municipality of Powassan	1,315	1,381	341,353,078	3,539,949	50,652	1.750069	2.7751160%	3,194,263	348,087,290	8.0124%	344,069,501	7.9977%	1.17%
Township of Ryerson	555	555	186,543,804	149,600	-	N/A	N/A	-	186,693,404	4.2974%	185,965,424	4.3227%	0.39%
Village of South River	510	510	73,726,307	349,235	-	N/A	N/A	-	74,075,542	1.7051%	73,052,630	1.6981%	1.40%
Township of Strong	953	953	297,519,792	2,563,002	-	N/A	N/A	-	300,082,794	6.9074%	299,350,264	6.9582%	0.24%
Village of Sundridge	458	458	107,773,183	107,705	-	N/A	N/A	-	107,880,888	2.4832%	107,580,243	2.5006%	0.28%
	14,324	13,889	4,314,644,829	25,748,608				3,968,313	4,344,361,750	100.000%	4,302,114,417	100.000%	0.98%

COMMENTS:

- Overall weighted average increase in phased in assessment = .98% for the current year.
Municipalities whose assessments increased by more than .98% will show an increase in their apportionment for the current year; those whose assessments increased by less than .98% will show a decrease in their apportionment.
- The 2022 FIRs can be downloaded from <https://efis.fma.csc.gov.on.ca/fir/index.php/en/financial-information-return-en/>

* Basic approach re Hydro PIL's resulted from a February 2005 discussion with Lynnette Coy, Ministry of Municipal Affairs, Finance branch.
Per Lynnette, Burk's Falls receives the municipal portion of hydro payments only, while Machar, Nipissing and Powassan receive both the municipal and school board portions.
Consequently, the tax rate reported in column 8 of Schedule 22 is used for Burk's Falls and that in column 11 is used for the other municipalities.

** Nipissing failed to report the hydro PIL on the 2022 FIR. Municipal amounts did not change in 2022, so Nipissing amount left at 2021 level.



Consolidated Financial Statements

**EASTHOLME, DISTRICT OF
PARRY SOUND (EAST), HOME
FOR THE AGED**

Year Ended December 31, 2023

**Eastholme, District of Parry Sound
(East), Home for the Aged**

Consolidated Financial Statements

December 31, 2023

Management Report

Independent Auditor's Report

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Consolidated Statement of Operations and Accumulated Surplus 2

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Statement of Financial Position and Statement of Change in Fund Balance 21

Note to the Financial Statements 22

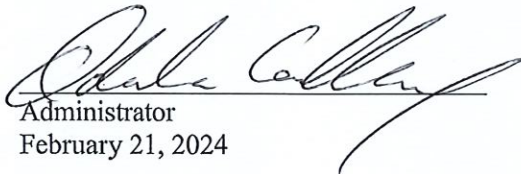
Management's Responsibility for the Financial Statements

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

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

The Home's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management. The Board meets with management and the external auditor to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Baker Tilly SNT LLP, independent external auditor appointed by the Home. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Home's financial statements.



Administrator
February 21, 2024



Director of Administrative Services
February 21, 2024



Baker Tilly SNT LLP / s.r.l.

1850 Bond, Unit / Unité A

North Bay, ON, Canada P1B 4V6

T: +1 705.494.9336

F: +1 705.494.8783

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Independent Auditor's Report

To the Board of Management of Eastholme, District of Parry Sound (East), Home for the Aged

Opinion

We have audited the consolidated financial statements of Eastholme, District of Parry Sound (East), Home for the Aged, which comprise the consolidated statement of financial position as at December 31, 2023, 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 consolidated financial position of Eastholme, District of Parry Sound (East), Home for the Aged as at December 31, 2023, and its results of consolidated operations and its consolidated 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 Home 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.

ACCOUNTING • TAX • ADVISORY

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

COMPTABILITÉ • FISCALITÉ • SERVICES-CONSEILS

Baker Tilly SNT s.r.l. est membre de la Coopérative Baker Tilly Canada, qui fait partie du réseau mondial Baker Tilly International Limited. Les membres de la Coopérative Baker Tilly Canada et de Baker Tilly International Limited sont tous des entités juridiques distinctes et indépendantes.



Independent Auditor's Report (continued)

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 Home's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Home or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Home'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 Home's internal control.



Independent Auditor's Report (Continued)

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

- 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 Home'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 Home 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 Group 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.

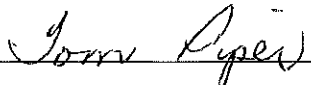
North Bay, Ontario
February 21, 2024

Baker Tilly SNT LLP
CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

Eastholme, District of Parry Sound (East), Home for the Aged
Consolidated Statement of Financial Position
As at December 31, 2023

	<u>2023</u>	<u>2022</u>
Financial Assets		
Cash	\$ 4,043,045	\$ 3,531,356
Accounts receivable	270,451	475,173
Subsidies receivable - Province of Ontario (note 4)	<u>611</u>	<u>72,448</u>
Total Financial Assets	<u>4,314,107</u>	<u>4,078,977</u>
Liabilities		
Accounts payable and accrued liabilities	1,830,608	1,576,291
Accumulated sick leave (note 5)	376,651	364,104
Deferred revenues	79,615	240,258
Designated donations	<u>3,075</u>	<u>2,900</u>
Total Liabilities	<u>2,289,949</u>	<u>2,183,553</u>
Net Financial Assets	<u>2,024,158</u>	<u>1,895,424</u>
Non-Financial Assets		
Tangible capital assets (note 6)	12,698,573	12,223,750
Inventories of supplies	82,779	68,727
Prepaid expenses	<u>113,876</u>	<u>44,002</u>
	<u>12,895,228</u>	<u>12,336,479</u>
Accumulated Surplus (note 10)	<u>\$ 14,919,386</u>	<u>\$14,231,903</u>
 Commitment (note 12)		

Approved on behalf of the Board of Management

 _____ Chairman

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

Eastholme, District of Parry Sound (East), Home for the Aged
Consolidated Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2023

	<u>2023</u>		<u>2022</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Unaudited)		
Revenues			
Province of Ontario subsidies			
- Operating	\$ 7,811,152	\$ 7,373,653	\$ 6,937,113
- Minor capital	-	132,745	106,355
- COVID-19 prevention and containment	112,200	393,033	1,270,034
- PSW temporary wage enhancement	-	578,740	405,375
- Infection, prevention and control personnel	-	93,233	39,523
- Hours of care funding	-	1,897,076	1,130,114
- Investing in Canada Infrastructure Program	-	2,853,688	2,147,066
- One-time funding	780,600	144,892	241,089
Municipal levy (note 7)	1,532,700	1,532,700	1,480,900
Resident accommodation fees	3,499,900	3,372,070	3,116,081
Community support services (note 8)	455,000	429,957	403,368
Other	50,000	178,497	59,021
Total Revenues	<u>14,241,552</u>	<u>18,980,284</u>	<u>17,336,039</u>
Expenses (note 9)			
Nursing and personal care	7,207,900	8,500,691	7,258,589
Program and support services	651,800	702,598	700,099
Raw food	648,800	676,797	601,611
Accommodation	5,211,100	5,411,407	4,928,530
Community support services	867,052	847,769	798,626
Amortization of tangible capital assets	-	2,153,539	631,541
Total Expenses	<u>14,586,652</u>	<u>18,292,801</u>	<u>14,918,996</u>
Annual surplus (deficit)	(345,100)	687,483	2,417,043
Accumulated surplus, beginning of year	<u>14,231,903</u>	<u>14,231,903</u>	<u>11,814,860</u>
Accumulated surplus, end of year	<u><u>\$13,886,803</u></u>	<u><u>\$14,919,386</u></u>	<u><u>\$14,231,903</u></u>

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

Eastholme, District of Parry Sound (East), Home for the Aged
Consolidated Statement of Change in Net Financial Assets
For The Year Ended December 31, 2023

	<u>2023</u>		<u>2022</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Unaudited)		
Annual surplus (deficit)	\$ (345,100)	\$ 687,483	\$ 2,417,043
Acquisitions of tangible capital assets	(2,877,164)	(2,877,164)	(2,736,045)
Amortization of tangible capital assets	-	2,153,539	631,541
Loss on disposal of tangible capital assets	-	248,802	8,320
Change in inventories of supplies	-	(14,052)	(5,350)
Change in prepaid expenses	-	(69,874)	(23,045)
Increase (decrease) in net financial assets	(3,222,264)	128,734	292,464
Net financial assets, beginning of year	<u>1,895,424</u>	<u>1,895,424</u>	<u>1,602,960</u>
Net financial assets (net debt), end of year	<u><u>\$ (1,326,840)</u></u>	<u><u>\$ 2,024,158</u></u>	<u><u>\$ 1,895,424</u></u>

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

Eastholme, District of Parry Sound (East), Home for the Aged
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>
Operating transactions		
Annual surplus	<u>\$ 687,483</u>	<u>\$ 2,417,043</u>
Non-cash charges to operating transactions:		
Amortization of tangible capital assets	2,153,539	631,541
Loss on disposal of tangible capital assets	248,802	8,320
Accumulated sick leave	<u>12,547</u>	<u>18,797</u>
	<u>2,414,888</u>	<u>658,658</u>
Changes in non-cash working capital balances related to operations:		
Decrease (increase) in accounts receivable	204,722	(159,794)
Decrease in subsidies receivable - Province of Ontario	71,837	13,679
Increase in accounts payable and accrued liabilities	254,317	532,881
Decrease in deferred revenues	(160,643)	(91,173)
Increase in designated donations	175	100
Increase in inventories of supplies	(14,052)	(5,350)
Increase in prepaid expenses	<u>(69,874)</u>	<u>(23,045)</u>
	<u>286,482</u>	<u>267,298</u>
Cash provided by operating transactions	<u>3,388,853</u>	<u>3,342,999</u>
Capital transactions		
Acquisitions of tangible capital assets	<u>(2,877,164)</u>	<u>(2,736,045)</u>
Cash applied to capital transactions	<u>(2,877,164)</u>	<u>(2,736,045)</u>
Net change in cash	511,689	606,954
Cash, beginning of year	<u>3,531,356</u>	<u>2,924,402</u>
Cash, end of year	<u>\$ 4,043,045</u>	<u>\$ 3,531,356</u>
Cash consists of:		
Cash	\$ 1,000	\$ 1,000
Bank Accounts	<u>4,042,045</u>	<u>3,530,356</u>
	<u>\$ 4,043,045</u>	<u>\$ 3,531,356</u>
Other Information on Cash Flows:		
Interest income received	<u>\$ 129,193</u>	<u>\$ 57,865</u>

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

Eastholme, District of Parry Sound (East), Home for the Aged

Notes to the Consolidated Financial Statements

December 31, 2023

1. Status and Nature of Activities

The Board of Management for the District of Parry Sound East was initially established under the Homes for the Aged and Rest Homes Act. With the coming into force of the Long-Term Care Homes Act, 2007 on July 1, 2010, the Board of Management is deemed to have been established under Part VIII of this new Act. These powers continued under the Fixing Long-Term Care Act, 2021 which came into effect on April 11, 2022. Its principal activity is to provide long-term care services.

2. Significant Accounting Policy

The consolidated financial statements of Eastholme, District of Parry Sound (East), Home for the Aged (the Home) are the representation of management prepared in accordance with Canadian Public Sector Accounting Standards for local governments as recommended in the Public Sector Accounting Handbook of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the reporting entity are as follows:

Basis of Consolidation

Reporting Entity

These consolidated statements reflect the assets, liabilities, revenues, expenses and reserves of the reporting entity. The reporting entity is comprised of all committees of the Board of Management including Eastholme, District of Parry Sound (East), Home for the Aged (hereinafter referred to as the Home) and the East Parry Sound Community Support Services Program (Note 8).

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

Trust Funds

Trust funds and their related operations administered by the Home are not consolidated, but are reported separately on the resident's trust funds financial statements.

Accrual Basis of Accounting

Sources of financing and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Eastholme, District of Parry Sound (East), Home for the Aged
Notes to the Consolidated Financial Statements
December 31, 2023

2. Significant Accounting Policy (Continued)

Government Transfers

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Non-Financial Assets

Non-financial assets are not intended to discharge existing liabilities but are held for use in the provision of the Home's services. They have useful lives extending beyond the current year. The change in non-financial assets during the year, together with the annual surplus, provides the change in net financial assets for the year.

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 (Note 6). 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	5 to 30 years
Building	5 to 50 years
Furniture and equipment	5 to 40 years
Computers	5 to 40 years

A full year's amortization is charged in the year of acquisition and in the year of disposal.

Work in progress is not amortized until the asset is available for productive use.

Works of art are not included in the tangible capital assets reported on the Consolidated Statement of Financial Position. The Home owns a number of paintings and other pieces of artwork that are prominently displayed in the Home and on the grounds. The value of these items are negligible.

The Home has a policy to expense borrowing costs related to the acquisition of tangible capital assets.

Inventories of Supplies

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

Eastholme, District of Parry Sound (East), Home for the Aged
Notes to the Consolidated Financial Statements
December 31, 2023

2. Significant Accounting Policy (Continued)

Reserves

The Home has allocated accumulated surplus into reserves for working funds, future capital expenditures and sick leave (Note 10).

Deferred Revenue

One time funding/revenue is deferred and recorded as revenue in a subsequent period when matched with the related expenses.

The East Parry Sound Community Support Services Program receives HST rebates in respect of the transportation program. Due to the uncertainty of receiving these rebates, any rebates received in the current year are recorded as deferred revenue and will be applied against future transportation expenses in the Program.

Accumulated Sick Leave

Accumulated sick leave benefits are administered by the Home and accrued when they are vested and subject to pay out when an employee leaves the Home's employ.

Revenue Recognition

The Home follows the deferral method of accounting for contributions. Restricted contributions such as provincial subsidies are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable. Resident accommodation fees are recognized as revenue during the month of occupancy. Municipal levy is recognized as income based on approved budget. East Parry Sound Community Support Services' client fees and other revenues are recognized as income when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Eastholme, District of Parry Sound (East), Home for the Aged

Notes to the Consolidated Financial Statements

December 31, 2023

2. Significant Accounting Policy (Continued)

Use of Estimates

The preparation of consolidated 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 consolidated financial statements, and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates and assumptions include estimated useful lives of tangible capital assets and the related amortization and accrued liabilities. Actual results could differ from these estimates. The estimates are reviewed periodically and any resulting adjustments are reported in earnings in the year in which they become known.

Financial Instruments

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

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

3. Change in Accounting Policies

On January 1, 2023, the Home adopted the following standards on a prospective basis: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments*, PS 3450 *Financial Instruments* and PS 3280 *Asset Retirement Obligations*. The adoption of these standards had no impact on the opening balances.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. The standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the statement of remeasurement gains and losses separate from the statement of operations.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported at fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new statement of remeasurement gains and losses.

Eastholme, District of Parry Sound (East), Home for the Aged
Notes to the Consolidated Financial Statements
December 31, 2023

3. Change in Accounting Policies (Continued)

PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the statement of remeasurement gains and losses.

PS 3280 *Asset Retirement Obligations* (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

4. Province of Ontario Subsidy

The provincial operating subsidy for the Home for 2019, 2020, 2021, 2022 and 2023 has been estimated and is subject to a final reconciliation by the Province. Any adjustments for 2019, 2020, 2021, 2022 and 2023 will be reflected in the Consolidated Statement of Operations in the year 2024. The Home has an accounts receivable (payable) from (to) the Province in respect of operating subsidies in the amount of \$611 (2022 - \$72,448).

5. Accumulated Sick Leave

The Consolidated Statement of Financial Position and the Consolidated Statement of Operations include accruals for accumulated sick leave for full-time employees. These obligations amount to \$376,651 (2022 - \$364,104). A total of \$429,120 (2022 - \$429,120) has been set up in a reserve (Note 10).

Eastholme, District of Parry Sound (East), Home for the Aged
Notes to the Consolidated Financial Statements
December 31, 2023

6. Tangible Capital Assets

	<u>Cost</u>				<u>Accumulated amortization</u>				<u>Net Book Value</u>	
	<u>Balance, beginning of year</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance, end of year</u>	<u>Balance, beginning of year</u>	<u>Amortization</u>	<u>Disposals</u>	<u>Balance, end of year</u>	<u>2023</u>
Land	\$ 11,732	\$ -	\$ -	\$ -	\$ 11,732	\$ -	\$ -	\$ -	\$ -	\$ 11,732
Land improvements	653,187	-	-	110,366	763,553	390,899	252,376	-	643,275	120,278
Building	17,590,451	2,745,514	(1,563,007)	2,159,445	20,932,403	9,692,277	1,149,493	(1,318,505)	9,523,265	11,409,138
Furniture and equipment	2,895,394	53,134	(17,056)	(134,022)	2,797,450	1,637,089	353,968	(12,756)	1,978,301	819,149
Computers	116,452	70,050	-	602,161	788,663	61,151	397,702	-	458,853	329,810
Work in progress	2,737,950	8,466	-	(2,737,950)	8,466	-	-	-	-	8,466
	<u>\$ 24,005,166</u>	<u>\$ 2,877,164</u>	<u>\$ (1,580,063)</u>	<u>\$ -</u>	<u>\$ 25,302,267</u>	<u>\$ 11,781,416</u>	<u>\$ 2,153,539</u>	<u>\$ (1,331,261)</u>	<u>\$ 12,603,694</u>	<u>\$ 12,698,573</u>

	<u>Cost</u>				<u>Accumulated amortization</u>				<u>Net Book Value</u>	
	<u>Balance, beginning of year</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance, end of year</u>	<u>Balance, beginning of year</u>	<u>Amortization</u>	<u>Disposals</u>	<u>Balance, end of year</u>	<u>2022</u>
Land	\$ 11,732	\$ -	\$ -	\$ -	\$ 11,732	\$ -	\$ -	\$ -	\$ -	\$ 11,732
Land improvements	653,187	-	-	-	653,187	364,771	26,128	-	390,899	262,288
Building	17,593,686	3,765	(7,000)	-	17,590,451	9,244,787	453,390	(5,900)	9,692,277	7,898,174
Furniture and equipment	2,740,178	192,744	(37,528)	-	2,895,394	1,529,199	138,198	(30,308)	1,637,089	1,258,305
Computers	47,326	69,126	-	-	116,452	47,326	13,825	-	61,151	55,301
Work in progress	267,540	2,470,410	-	-	2,737,950	-	-	-	-	2,737,950
	<u>\$ 21,313,649</u>	<u>\$ 2,736,045</u>	<u>\$ (44,528)</u>	<u>\$ -</u>	<u>\$ 24,005,166</u>	<u>\$ 11,186,083</u>	<u>\$ 631,541</u>	<u>\$ (36,208)</u>	<u>\$ 11,781,416</u>	<u>\$ 12,223,750</u>

Eastholme, District of Parry Sound (East), Home for the Aged
Notes to the Consolidated Financial Statements
December 31, 2023

7. Municipal Levy

MUNICIPALITY	APPORTIONMENT PERCENTAGE	2023 LEVY
Municipality of Callander	13.129	\$ 201,266
Municipality of Magnetawan	16.429	251,803
Municipality of Powassan	7.998	122,581
Town of Kearney	8.735	133,884
Township of Armour	8.766	134,358
Township of Joly	1.368	20,963
Township of Machar	6.033	92,462
Township of Nipissing	8.970	137,477
Township of Perry	11.080	169,817
Township of Ryerson	4.323	66,254
Township of Strong	6.958	106,648
Village of Burk's Falls	2.012	30,833
Village of South River	1.698	26,027
Village of Sundridge	2.501	38,327
Total	100.000	\$ 1,532,700

Eastholme, District of Parry Sound (East), Home for the Aged

Notes to the Consolidated Financial Statements

December 31, 2023

8. East Parry Sound Community Support Services Program

The Board of Management for Eastholme, District of Parry Sound (East), Home for the Aged is the appointed sponsor of this program. The program receives revenue from Ontario Health and client fees. Expenses include payments in support of community programs for eligible persons for meals, falls prevention, transportation and volunteer recognition. The fiscal year end for this program is March 31st and the program's assets, liabilities, revenues and expenses as at December 31st are included in these consolidated financial statements.

The program operates a wheelchair accessible van which was purchased under a five year lease expiring in March 2024.

9. Segment Disclosures and Expenditures by Object

The Home provides services to 128 long-term care beds that are operated in accordance with the Fixing Long-Term Care Act, 2021 and Ontario Regulation 246/22. Provincial funding is received for four funding envelopes and the Home's operating expenses are classified into each of these envelopes as follows:

- a) Nursing and personal care - relates to the provision of medical and nursing services for the personal care of the resident.
- b) Program and support services - relates to the provision of activation and therapy services, including social work, dietician, spiritual services and volunteer programs.
- c) Raw food - relates to the cost of food for consumption by the residents (the costs related to preparing and serving the food are included in the dietary department).
- d) Accommodation - relates to the costs of operating the departments of: dietary, housekeeping, laundry, maintenance, administration, and facility.

The column for Community Support Services reports the East Parry Sound Community Support Services Program's revenue and expenses for meals-on-wheels, congregate dining, falls prevention and transportation services.

Eastholme, District of Parry Sound (East), Home for the Aged
Notes to the Consolidated Financial Statements
December 31, 2023

10. Accumulated Surplus

	<u>2023</u>	<u>2022</u>
Surplus		
Invested in tangible capital assets	\$12,698,573	\$12,223,750
General deficit (a)	(26,562)	(40,361)
Unfunded		
Accumulated sick leave	(376,651)	(364,104)
Total surplus	<u>12,295,360</u>	<u>11,819,285</u>
Reserves		
Working capital	1,325,395	1,325,398
Future capital expenditures	869,511	658,100
Sick leave	<u>429,120</u>	<u>429,120</u>
Total reserves	<u>2,624,026</u>	<u>2,412,618</u>
Accumulated surplus	<u><u>\$14,919,386</u></u>	<u><u>\$14,231,903</u></u>

(a) General deficit

The general deficit at the end of the year is comprised of the following:

Opening balance	\$ (40,361)	\$ (49,729)
Annual surplus	687,483	2,417,043
Transfer to reserves	(211,408)	(330,288)
Net change in tangible capital assets	(474,823)	(2,096,184)
Increase in unfunded liabilities	12,547	18,797
Closing balance	<u><u>\$ (26,562)</u></u>	<u><u>\$ (40,361)</u></u>

Eastholme, District of Parry Sound (East), Home for the Aged

Notes to the Consolidated Financial Statements

December 31, 2023

11. Pension Agreements

The Home makes contributions to the Ontario Municipal Employees Retirement Fund ('OMERS'), which is a multi-employer pension plan, on behalf of all permanent, full-time and qualifying part-time members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to more than 541,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ('the Plan') by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2022, the estimated accrued pension obligation for all members of the Plan was \$128,789 million (2022 - \$119,342 million). The Plan had an actuarial value of net assets at that date of \$122,111 million (2022 - \$116,211 million) indicating an actuarial deficit of \$6,678 million (2022 - \$3,131 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Home does not recognize any share of the OMERS pension surplus or deficit.

In 2023, \$818,839 (2022 - \$662,764) was contributed to OMERS for current services.

On January 1, 2023 the yearly maximum pension earnings increased to \$66,600 from \$64,900 in 2022. The contributions are calculated at a rate of 9.0% (2021 - 9.0%) for amounts up to the yearly maximum pension earning stated above and at a rate of 14.6% (2021 - 14.6%) for amounts above the yearly maximum pension earnings.

12. Commitment

In the Spring of 2021 the Home was awarded \$5,322,947 under the Investing in Canada Infrastructure Program (ICIP) with 80% Federally funded and 20% Provincially funded. The funding will be used to replace Heating, Ventilation, Air Conditioning (HVAC) units and upgrade the Building Automated Systems, air quality improvements, replace the roofing membrane and windows. The project will be completed in 2024. At December 31, 2023, there was approximately \$153,868 of work remaining to be completed on this contract.

Eastholme, District of Parry Sound (East), Home for the Aged

Notes to the Consolidated Financial Statements

December 31, 2023

13. Financial Instruments

Risks arising from financial instruments and risk management

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

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

Credit risk

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

Liquidity risk

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

Market risk

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

14. Trust Funds

Trust funds administered by the Home amounting to \$34,377 (2022 - \$41,205) are presented in a separate financial statement. As such balances are held in trust by the Home for the benefit of others and are not presented as part of the Home's consolidated financial position or consolidated financial activities.

Eastholme, District of Parry Sound (East), Home for the Aged
Schedule for Segment Disclosures and Expenses by Object
December 31, 2023

	<u>Nursing and Personal Care</u>	<u>Program and Support Services</u>	<u>Raw Food</u>	<u>Accommodation</u>	<u>Community Support Services</u>	<u>Total 2023</u>
Revenues						
Province of Ontario subsidies						
- Operating	\$ 5,738,300	\$ 646,748	\$ 551,405	\$ 12,622	\$ 424,578	\$ 7,373,653
- Minor capital	-	-	-	132,745	-	132,745
- COVID-19 prevention and containment	-	-	-	393,033	-	393,033
- PSW temporary wage enhancement	578,740	-	-	-	-	578,740
- Infection, prevention and control personnel	93,233	-	-	-	-	93,233
- Hours of care funding	1,897,076	-	-	-	-	1,897,076
- Investing in Canada Infrastructure Program	-	-	-	2,853,688	-	2,853,688
- One-time funding	105,308	-	-	39,584	-	144,892
Municipal levy	88,034	55,850	125,392	1,263,424	-	1,532,700
Residents' basic accommodation fees	-	-	-	2,816,612	-	2,816,612
Residents' preferred accommodation fees	-	-	-	555,458	-	555,458
Client fees	-	-	-	-	429,957	429,957
Other	-	-	-	171,475	7,022	178,497
Total revenues	<u>8,500,691</u>	<u>702,598</u>	<u>676,797</u>	<u>8,238,641</u>	<u>861,557</u>	<u>18,980,284</u>
Expenses						
Wages and benefits	8,146,137	573,383	-	3,779,108	243,223	12,741,851
Other operating expenses	354,554	129,215	676,797	4,260,661	604,546	6,025,773
Amortization of capital assets	-	-	-	2,139,751	13,788	2,153,539
Less: assets capitalized (net of disposals)	-	-	-	(2,628,362)	-	(2,628,362)
Total expenses	<u>8,500,691</u>	<u>702,598</u>	<u>676,797</u>	<u>7,551,158</u>	<u>861,557</u>	<u>18,292,801</u>
Annual surplus (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 687,483</u>	<u>\$ -</u>	<u>\$ 687,483</u>

This schedule provides a breakdown by major segment of the annual surplus (deficit) reported on the Consolidated Statement of Operations

Eastholme, District of Parry Sound (East), Home for the Aged
Schedule for Segment Disclosures and Expenses by Object
December 31, 2022

	<u>Nursing and Personal Care</u>	<u>Program and Support Services</u>	<u>Raw Food</u>	<u>Accommodation</u>	<u>Community Support Services</u>	<u>Total 2022</u>
Revenues						
Province of Ontario Subsidies						
- Operating	\$ 5,176,380	\$ 639,503	\$ 496,857	\$ 220,897	\$ 403,476	\$ 6,937,113
- Minor capital	-	-	-	106,355	-	106,355
- Pandemic pay	-	-	-	-	-	-
- COVID-19 prevention and containment	-	-	-	1,270,034	-	1,270,034
- PSW temporary wage enhancement	405,375	-	-	-	-	405,375
- Infection, prevention and control personnel	39,523	-	-	-	-	39,523
- Hours of care funding	1,130,114	-	-	-	-	1,130,114
- Investing in Canada Infrastructure Program	-	-	-	2,147,066	-	2,147,066
- One-time funding	196,584	-	-	44,505	-	241,089
Municipal levy	310,613	60,596	104,754	1,004,937	-	1,480,900
Residents' basic accommodation fees	-	-	-	2,592,794	-	2,592,794
Residents' preferred accommodation fees	-	-	-	523,287	-	523,287
Client fees	-	-	-	-	403,368	403,368
Other	-	-	-	57,865	1,156	59,021
Total revenues	<u>7,258,589</u>	<u>700,099</u>	<u>601,611</u>	<u>7,967,740</u>	<u>808,000</u>	<u>17,336,039</u>
Expenses						
Wages and benefits	7,061,378	578,570	-	3,578,381	229,134	11,447,463
Other operating expenses	303,488	121,529	601,611	3,971,598	569,492	5,567,718
Amortization of capital assets	-	-	-	617,752	13,789	631,541
Less: assets capitalized (net of disposals)	<u>(106,277)</u>	<u>-</u>	<u>-</u>	<u>(2,621,449)</u>	<u>-</u>	<u>(2,727,726)</u>
Total expenses	<u>7,258,589</u>	<u>700,099</u>	<u>601,611</u>	<u>5,546,282</u>	<u>812,415</u>	<u>14,918,996</u>
Annual surplus (deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,421,458</u>	<u>\$ (4,415)</u>	<u>\$ 2,417,043</u>

This schedule provides a breakdown by major segment of the annual surplus (deficit) reported on the Consolidated Statement of Operations



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Independent Auditor's Report

To the Board of Management of Eastholme, District of Parry Sound (East), Home for the Aged

Opinion

We have audited the financial statements of the trust funds of Eastholme, District of Parry Sound (East), Home for the Aged, which comprise the statement of financial position as at December 31, 2023, and the statement of change in fund balance 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 trust funds and change in fund balance of the trust funds of Eastholme, District of Parry Sound (East), Home for the Aged as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

ACCOUNTING • TAX • ADVISORY

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

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Baker Tilly SNT s.r.l. est membre de la Coopérative Baker Tilly Canada, qui fait partie du réseau mondial Baker Tilly International Limited. Les membres de la Coopérative Baker Tilly Canada et de Baker Tilly International Limited sont tous des entités juridiques distinctes et indépendantes.



Independent Auditor's Report (continued)

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the trust funds' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 funds 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 Home's internal control.



Independent Auditor's Report (continued)

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

- 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 funds' 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, Ontario
February 21, 2024

Baker Tilly SNT LLP

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

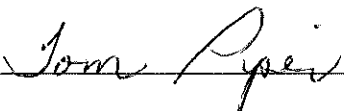
**Eastholme, District of Parry Sound (East), Home for the Aged
Residents' Trust Funds
Statement of Financial Position
December 31, 2023**

	<u>2023</u>	<u>2022</u>
Financial Assets		
Cash	\$ <u>34,377</u>	\$ <u>41,205</u>
Fund Balance	\$ <u>34,377</u>	\$ <u>41,205</u>

**Trust Funds
Statement of Change in Fund Balance
For The Year Ended December 31, 2023**

	<u>2023</u>	<u>2022</u>
Receipts		
Resident deposits	\$ <u>3,513,228</u>	\$ <u>3,245,147</u>
Disbursements		
Resident withdrawals	<u>3,520,056</u>	<u>3,243,067</u>
Increase (decrease) in Financial Assets	(6,828)	2,080
Balance, beginning of year	<u>41,205</u>	<u>39,125</u>
Balance, end of year	\$ <u>34,377</u>	\$ <u>41,205</u>

APPROVED ON BEHALF OF THE BOARD OF MANAGEMENT

 Chairman

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

**Eastholme, District of Parry Sound (East), Home for the Aged
Trust Funds
Note to the Financial Statements
December 31, 2023**

1. Status and Nature of Activities

Residents' Trust Funds, Eastholme, District of Parry Sound (East), Home for the Aged is established under the Ontario Regulation 246/22, made under the Fixing Long-Term Care Act, 2021, and its principal activity is to provide a service to the residents.

2. Significant Accounting Policy

The statements of the Residents' Trust Funds, for Eastholme, District of Parry Sound (East), Home for the Aged are the representation of management prepared in accordance with Canadian Public Sector Accounting Standards for local governments as outlined in the Public Sector Accounting Handbook of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements.

Basis of Accounting

Sources of revenue and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Receipts and expenses of the Trust Funds are reported on the cash basis of accounting.

Trust Funds Held in a Financial Institution

Provincial regulations for long-term care homes require trust funds to be deposited into a non-interest bearing account at a financial institution. Accordingly, the financial institution banking arrangements and service charges for maintenance of the trust account and electronic funds transfer charges for resident payments of accommodation fees are accounted for in the general operations of the Home.

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2024**

Month	No. of Permits	Permit Fees	Project Values	Size (sq.m)
January	3	\$23,130.00	\$1,522,000.00	308
February	10	\$23,330.00	\$1,306,000.00	764
March	0	\$0.00	\$0.00	0
April	0	\$0.00	\$0.00	0
May	0	\$0.00	\$0.00	0
June	0	\$0.00	\$0.00	0
July	0	\$0.00	\$0.00	0
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
TOTALS	13	\$46,460.00	\$2,828,000.00	New Construction 1072 Demolitions 0

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2024**

**SFD'S, Seasonal Dwellings
and Multi-Unit Dwellings**

Month	No. of Permits	Permit Fees	Project Values	2023	2024
Burks Falls	0	\$0.00	\$0.00	0	0
Joly	1	\$370.00	\$18,000.00	0	0
South River	0	\$0.00	\$0.00	0	0
Machar	4	\$8,575.00	\$525,000.00	0	1
Strong	3	\$10,780.00	\$536,000.00	0	1
Ryerson	3	\$3,975.00	\$245,000.00	0	1
Sundridge	2	\$22,760.00	\$1,504,000.00	0	1
TOTALS	13	\$46,460.00	\$2,828,000.00		4
Permit activity at end of February 29, 2024					
TOTALS	5	\$6,770.00	\$418,000.00	0	
Permit activity at end of February 28, 2023					
TOTALS	8	\$39,690.00	\$2,410,000.00		4
Difference from previous year					