

CORPORATION OF THE TOWNSHIP OF RYERSON

REGULAR MEETING AGENDA

September 9, 2025 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

1.3 Motion to adopt the agenda as presented **(R)**.

2. ADOPTION OF MINUTES:

2.1 Adoption of minutes from the public meeting and the regular meeting on August 12, 2025, and the meeting minutes from the Tri-Council meeting on August 25, 2025 **(R)**

3. DECLARATION OF PECUNIARY INTEREST:

4. DELEGATIONS AND PRESENTATION:

4.1 Tiffany Cecchetto KPMG: Auditor Presentation. **(R)**

5. REPORTS:

5.1 PUBLIC WORKS: August Road Report.

5.2 CLERK: Animal Control By-law **(R)**, District of Parry Sound Municipal Association Fall Meeting **(R)**.

5.3 CAO/TREASURER By-law for Library Agreement. **(R)**

6. COMMUNICATION ITEMS:

6.1 Township of Armour Mayor Report Re: Governance of Family Health Teams.

6.1.1 Township of Armour Resolution

6.2 City of North Bay Resolution Re: Making NORDS Pilot Program. **(R)**
General Correspondence

6.3 Food Bank Appreciation Letter.

6.4 Joint Building Committee Permit Summary for July.

6.5 Joint Building Committee July Permit Summary for Ryerson.

6.6 Village of Burk's Falls Resolution: DSSAB Area 4 Board Nomination.

6.7 Town of Kearney Resolution: DSSAB Area 4 Board Nomination.

6.8 Township of Perry Resolution: DSSAB Area 4 Board Nomination.

6.9 Township of Armour Resolution: DSSAB Area 4 Board Nomination.

6.10 Tri-Council Subcommittee meeting minutes.

6.11 Joint Building Committee Permit Summary for August.

7. CLOSED:

7.1 Be it resolved that we move to a closed meeting pursuant to the Municipal Act 2001, c.25 Section 239 (f) as the subject matter being considered is regarding subject to solicitor-client privilege including communications necessary for that purpose; the general nature of the closed meeting is to discuss legal matters. **(R)**

8. CONFIRMING BY-LAW:

8.1 To Confirm the meetings of Council. **(R)**

9. IMPORTANT DATES:

-September 26, 2025 - DPSMA Fall meeting

-October 14, 2025 – Regular Meeting 6:00 p.m.

-October 27, 2025 – Tri-Council Meeting 7:00 p.m.

10. ADJOURNMENT: **(R)**

CORPORATION OF THE TOWNSHIP OF RYERSON

LIST OF PROPOSED RESOLUTIONS

FOR COUNCIL MEETING: September 9, 2025 AT 6:00 P.M.

Item #1.3 on Agenda Moved by Councillor Miller, Seconded by Councillor Robertson,

Be it resolved that Ryerson Township Council adopt the September 9, 2025 agenda as circulated.

Item # 2.1 on Agenda Moved by Councillor Patterson, Seconded by Councillor Abbott,

Be it resolved that the minutes from the public meeting and the regular meeting on August 12, 2025 and the meeting notes from the Tri-Council meeting on August 25, 2025 be adopted as circulated.

Item # 4.1 on Agenda Moved by Councillor Robertson, Seconded by Councillor Patterson,

Be it resolved that the Council of the Corporation of the Township of Ryerson accept the Township of Ryerson Consolidated Financial Statements for 2024 and the 2024 Burks Falls and District Fire Department Financial Statements.

Item # 5.2 on Agenda Moved by Councillor Robertson, Seconded by Councillor Abbott,

Be it resolved that leave be given to introduce a Bill # ___-25, being a By-law to amend the Animal Control By-law and further; that By-law # ___-25 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 9th day of September, 2025.

Item # 5.3 on Agenda Moved by Councillor Miller, Seconded by Councillor Abbott,

Be it resolved that Ryerson Township Council
authorizes: _____

_____ to attend the District of Parry Sound Municipal Association Fall meeting on
September 26, 2025 hosted by the Township of Seguin.

Item # 5.3 on Agenda Moved by Councillor Miller, Seconded by Councillor Abbott,

Be it resolved that leave be given to introduce a Bill # ___-25, being a By-law to enter into a Library Agreement and further; That By-Law # ___-25 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 9th day of September, 2025.

Item # 6.1 on Agenda Moved by Councillor Robertson, Seconded by Councillor Miller,

Be it resolved that Ryerson Township Council support resolution #248 from the Township of Armour urging the province to implement a standard and mandatory governance model for the boards of Family Health Teams across the province.

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

Be it resolved that Ryerson Township Council support the City of North Bay's letter requesting the province make the Northern Ontario Resource Development Support (NORDS) program a permanent fixture of its support to Northern municipalities;

And further be it resolved that a copy of the resolution be forward to the Minister of Northern Development, the Minister of Agriculture, Food and Agribusiness, the Minister of Infrastructure, the Minister of Natural Resources, Nipissing MPP Victor Fedeli, and Association of Municipalities of Ontario (AMO), the Federation of Northern Ontario Municipalities (FONOM), the Northwestern Ontario Municipal Association (NOMA), Rural Ontario Municipal Association (ROMA).

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

Be it resolved that we moved to closed meeting at _____ pursuant to the Municipal Act 2001, c.25 Section 239 (f) as the subject matter being considered is regarding subject to solicitor-client privilege including communications necessary for that purpose; the general nature of the closed meeting is to discuss legal matters.

Item # 8 on Agenda Moved by Councillor Abbott, Seconded by Councillor Miller,

Be it resolved that leave be given to introduce a Bill # ____-25, being a By-law to confirm the meetings of Council and further; That By-Law # ____-25 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 9th day of September 2025.

Item # 9 on Agenda Moved by Councillor Patterson, Seconded by Councillor Robertson,

Be it resolved that we do now adjourn at _____. The next regular meeting is October 14, 2025 at 6:00 p.m.

**CORPORATION OF THE TOWNSHIP OF RYERSON
COMMITTEE OF ADJUSTMENT**

MINUTES

PUBLIC MEETING

MINOR VARIANCE – Sandy Aceto

Concession 5, Lot 18, 1001 B Royston Road

August 12, 2025

Ryerson Township Committee of Adjustment held a public meeting Tuesday August 12, 2025 at 5:45 p.m., at the municipal office, to hear application A4/25 for a Minor Variance made by Sandy Aceto.

Committee members present: George Sterling, Beverly Abbott, Dan Robinson, Glenn Miller and Delynne Patterson.

Staff Present: Brayden Robinson, CAO/Treasurer, Kelly Morissette, Administrative Assistant.

Public in attendance in person or electronically: N/A

Declarations of conflict of interest: None declared.

The purpose of the application was to seek a variance from By-Law #56-14 to permit a detached accessory building (i.e., Garage) in the front yard, whereas section 3.1.10 of the Zoning By-law restricts accessory buildings to either the side yard or rear yard.

Notice of this public meeting was given by prepaid first class mail on July 28, 2025 to every owner of land within 60 meters of the above noted property, the Secretary of the Southeast Parry Sound District Planning Board, the property owner and notice was posted on the property.

No written submissions were received.

The Committee of Adjustment decided to grant the minor variance as per the reasons noted on the Notice of Decision.

MAYOR

CAO/Treasurer

CORPORATION OF THE TOWNSHIP OF RYERSON

REGULAR COUNCIL MEETING

MINUTES

August 12, 2025 AT 6:00 P.M.

The regular meeting of Council of the Corporation of the Township of Ryerson was held **August 12, 2025** 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 in person or electronically: Mayor Sterling, Councillors: Abbott, Miller, Patterson and Robertson.

Staff in attendance: Brayden Robinson, Kelly Morissette and Joe Readman.

Public attending in person or electronically:

Notice of this meeting was posted on the website.

2. ADOPTION OF AGENDA

R- 108 - 25 Moved by Councillor Patterson, Seconded by Councillor Robertson,

Be it resolved that Ryerson Township Council adopt the August 12, 2025, agenda as circulated.

(Carried)

3. ADOPTION OF MINUTES

R- 109 -25 Moved by Councillor Abbott, Seconded by Councillor Miller,

Be it resolved that the minutes from the public meeting and the regular meeting on July 15, 2025 be adopted as circulated.

(Carried)

4. DECLARATION OF PECUNIARY INTEREST: None noted.

5. REPORTS:

PUBLIC WORKS: Fred provided Council with a roads report. Questions were asked and answered.

CLERK: Nancy provided Council with an updated meeting schedule and inquired to see if Council would be interested in attending a workshop. Resolution noted below.

R-110 - 25 Moved by Councillor Patterson, Seconded by Councillor Miller,

Be it resolved that Ryerson Township Council authorizes Delynne Patterson and Dan Robertson to attend the 2025 Northeastern Municipal Council workshop on October 21st & 22nd at the Lionel E. Lalonde Centre in Sudbury.

(Carried)

CAO/TREASURER: Brayden provided Council with the draft library agreement, questions were asked and answered. A report was provided on the Reserve and Reserve Funds, questions were asked and answered.

Brayden also provided a report on the logo redesign he has been working on. Council discussed and asked questions. See resolutions noted below.

R- 111 - 25 Moved by Councillor Robertson, Seconded by Councillor Abbott,

Be it resolved that Ryerson Township Council approves the redesigned logo for the Township of Ryerson.

(Carried)

R- 112 -25 Moved by Councillor Miller, Seconded by Councillor Patterson,

Be it resolved that the Township of Ryerson Council approve a one-time clothing allowance of \$150.00 per council and staff member to purchase municipally branded apparel.

(Carried)

6. BUSINESS ARISING/ACTIVITY LOG:

Council discussed tri-council topics for the next meeting.

7. COMMUNICATION ITEMS

R- 113 -25 Moved by Councillor Miller, Seconded by Councillor Abbott,

Be it resolved that Ryerson Township Council supports the Federation of Northern Ontario Municipalities letter for Nation-Building 2+1 Highway Infrastructure in Northern Ontario;

And Further that the Mayor submit a letter of support to the Right Honourable Mark Carney and the Honourable Doug Ford.

(Carried)

R- 114 - 25 Moved by Councillor Robertson, Seconded by Councillor Patterson,

WHEREAS the District Parry Sound Social Services Board Area 4 Representative has forfeited their position;

AND WHEREAS there is a need for a new Area 4 representative on the board;

NOW THEREFORE BE IT RESOLVED that the Council of the Township of Ryerson wishes to nominate Sean Cotton to represent Area 4 on the District of Parry Sound Social Services Board.

(Carried)

R- 115 -25 Moved by Councillor Miller, Seconded by Councillor Patterson,

Be it resolved that the Township of Ryerson receives the Waste Management Administrator Report for the month of July;

And further supports the resolution from the Township of Armour to Circular Materials.

(Carried)

R- 116 -25 Moved by Councillor Patterson, Seconded by Councillor Patterson,,.

Be it is resolved that Ryerson Township Council support the Village of Burk's Fall's resolution #2025-244 requesting that the Province of Ontario immediately suspend the approval and development of all new BESS installations until a comprehensive, science-based study can be completed;

And further that a copy of this resolution to forwarded to members of parliament (MPP's) and all surrounding municipalities.

(Carried)

General Information Items Received:

- Council received the May 22, 2025, library board meeting minutes
- Council received the June 4, 2025, historical society special meeting minutes.
- Council received the July 21, 2025, meeting minutes.
- Council received resolution 2025-241 from the Village of Burk’s Falls regarding Circular Materials.
- Council received resolution 2025-256 from the Village of Burk’s Falls supporting the firehall awarded RFP.
- Council received resolution 2025-257 from the Village of Burk’s Falls committing to the firehall final contributions.

8. CONFIRMING BY-LAW

R- 117 -25 Moved by Councillor Abbott, Seconded by Councillor Miller,

Be it resolved that leave be given to introduce a Bill # 24-25, being a By-law to confirm the meetings of Council and further; That By-Law # 24-25 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 August 2025.

(Carried)

9. ADJOURNMENT:

R- 118 -25 Moved by Councillor Patterson, Seconded by Councillor Patterson,

Be it resolved that we do now adjourn at 6:53 p.m. The next regular meeting is September 9, 2025 at 6:00 p.m.

(Carried)

MAYOR

CLERK

The combined in-person/virtual TRI Council meeting of the Councils of the Township of Armour, the Township of Ryerson and the Village of Burk's Falls was held on Monday, August 25, 2025 at 7:00 p.m. at the Katrine Community Centre.

Those in attendance for were:

Township of Ryerson Council present included Mayor George Sterling, Councillors, and Glenn Miller, Beverly Abbott; Staff: Brayden Robinson, CAO/Treasurer, and Joe Readman Fire Chief.

Township of Armour Council present included Mayor Rod Ward; Councillors Jerry Brandt, Wendy Whitwell, Dorothy Haggart-Davis and Rod Blakelock; Staff: Dave Gray, CAO/Deputy-Clerk and Amy Tilley, Waste Management Administrator.

Village of Burk's Falls Council present included Mayor Chris Hope, Councillors Nancy Kyte, and Ashley Brandt; Staff: Denis Duguay, CAO-Clerk.

Guests: Nieves Guijarro, Sarah Cooke, Ruth Fenwick, Joe Vella, Bob Van der Wjst, Diane Brandt, Doreen Monk, Tiffany Monk, Marie Odorizzi, Ana Cultraro, Dino Cultraro, Barry Burton, John Hind, and Alice Hewitt.

WELCOME

The meeting was called to order by Mayor Rod Ward at 7:00 p.m.

Mayor Rod Ward welcomed all of the participants.

VIDEO RECORDING DISCLAIMER:

Participants were informed that the meeting will be recorded to provide a record of discussions and agreements held within the meeting. By staying in the meeting, virtually or in-person, participants consented to being recorded. Participants also agreed to recordings being posted to YouTube or other distribution services.

INDIGENOUS LAND ACKNOWLEDGEMENT:

TRI Council acknowledged the traditional lands of the Anishinaabe and recognized the historical and contemporary contributions of the local First Nations and the peoples of Turtle Island.

CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETING:

The notes of the regular meeting held on May 26, 2025 were approved as circulated.

DECLARATION OF PECUNIARY INTEREST:

No pecuniary interest and general nature thereof were declared.

DISCUSSION ITEMS:

Informal TRI Council Sub-Committee Update

A verbal update was provided on the monthly Sub-Committee meetings. Since its formation in April, the Sub-Committee has played an effective role in enhancing communication among the TRI Council members, fostering stronger collaboration and alignment on shared priorities. Notable progress includes the successful finalization of the fire agreement, demonstrating the committee's ability to move key initiatives forward. In addition, a draft library agreement is scheduled to be presented later in the meeting, further highlighting the committee's ongoing efforts to address and support intermunicipal services.

Draft Library Agreement

The Sub-Committee presented a new Library Agreement to TRI Council for review and approval. TRI Council discussed the draft agreement. Questions were asked and answered. Based on the discussion, several changes to the draft agreement were requested from the TRI partners. The agreement was presented for approval as amended. Once all participating Mayors and Clerks/CAOs have signed the agreement, each individual Council will be required to pass a by-law to enact the new agreement. Existing by-laws relating to the previous library agreement will need to be repealed accordingly. Once all by-laws have been passed, municipalities were asked to circulate copies to the other TRI Council partners for their records. A resolution was passed supporting the Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library and authorized the Mayor and Clerk of each municipality to sign the said agreement. Councils thanked staff for their efforts.

TRI-R Landfill Report: Options and Budget Implications (Blue Box)

TRI Council reviewed a report from the Waste Management Administrator providing options and budget implications to the Blue Box Program effective January 2026. Resolution #206 from the Township of Armour, dated July 8, 2025, was forwarded to Circular Material Ontario in response to their June 27, 2025 Change Notice and stated that the Township of Armour does not accept the proposed reductions. The TRI partners have responded with supporting resolutions. TRI partners were in favor of the Waste Management Administrator continuing to advocate for improvements to the program and the reconsideration of the compensation rate.

The Waste Management Administrator contacted Reverse Logistics Group (RLG), noting that this arrangement was not part of the agreement with CMO and imposed operational inefficiencies. However, Emterra's contract with RLG is at a flat rate, RLG indicated there was no financial impact to CMO and therefore had no incentive to reconsider.

TRI Council reviewed the budget implications with the intent to provide direction to the Waste Management Administrator with regard to negotiations with Circular Materials.

2025 Monthly Contract Price Formula

Contract Price= (a)+ (b) - (c)

(a) Promotion & Education (P&E) Payment

$\$1.00 \times 1,916 \text{ households} + 12 = \159.67 per month

(b) Residential Depot Operation Costs

Fixed amount= \$4,080 per month

(c) Deduction for Non-Eligible Sources

= 4.40% (Non-Eligible Source Deduction) x (Monthly Tonnage BB material) x (\$200/tonne)

2025 Operating Revenue Allocation = \$47,000

2026 Monthly Contract Price Formula

Contract Price= (a)+ (b) - (c)

(a) Promotion & Education (P&E) Payment

$\$0.35 \times 1,916 \text{ households} + 12 = \55.88 per month

(b) Residential Depot Operation Costs

Fixed amount= \$1,223 per month

(c) Deduction for Non-Eligible Sources - Regulation amended July 4, 2025

= 4.40% (Non-Eligible Source Deduction) x (Monthly Tonnage BB material) x (\$200/tonne)

2026 Operating Revenue Allocation= \$15,000

It was recommended that TRI Council consider the funding and compliance, regulatory compliance, operational considerations, resident expectation and legal risk when reviewing the budgeting implications.

Additional information will be provided at the October 2025 TRI Council meeting.

New Fire Hall Build Update

The Township of Ryerson provided a status update on the progress of the new Firehall build. It was confirmed that all three municipalities—Armour, Burk's Falls, and Ryerson—have now passed formal resolutions supporting the awarding of the construction tender for the project. In addition, each municipality has expressed its full support for the joint application to the Northern Ontario Heritage Fund Corporation (NOHFC) under the Community Enhancement Program, which will assist in funding the new facility. As part of this commitment, all three Councils have agreed to contribute their respective shares toward the overall project cost and have further committed to covering any potential cost overruns that may

occur. This coordinated support reflects the ongoing spirit of collaboration among the TRI Council partners and a shared dedication to improving emergency services infrastructure in the region.

The construction is expected to begin by October 31st, 2025.

NEXT MEETING:

The next meeting is scheduled for October 27, 2025 and will be hosted by the Village of Burk's Falls.

ADJOURNMENT:

The TRI Council meeting adjourned at 8:15 p.m.

RESOLUTIONS:

Moved by Beverley Abbott, seconded by Ashley Brandt; That the TRI Council of the Township of Armour, Township of Ryerson and the Village of Burk's Falls approve the notes of the regular meeting held on May 26, 2025. Carried

Moved by Rod Blakelock, seconded by Jerry Brandt; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Armour supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

Moved by Nancy Kyte, seconded by Ashley Brandt; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes

a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Village of Burk's Falls supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

Moved by Glenn Miller, seconded by Beverly Abbott; WHEREAS Section 20(1) and 20(2) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, authorizes a municipality to enter into an agreement with one or more municipalities or local bodies;

AND WHEREAS Section 5(1) of the Public Libraries Act, R.S.O. 1990, Chapter P.44, provides that the councils of two or more municipalities may make an agreement for the establishment of a union public library;

AND WHEREAS the Council of each of The Township of Armour, The Township of Ryerson, and The Village of Burk's Falls deems it appropriate and in the public interest to enter into such an agreement with respect to the Burk's Falls Armour & Ryerson Union Public Library;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Ryerson supports entering into a Library Agreement regarding the Burk's Falls Armour & Ryerson Union Public Library;

AND FURTHER THAT the Mayor and the Clerk of each municipality be authorized to sign the said agreement on behalf of their respective municipalities;

AND FURTHER THAT each municipal Council shall bring forward a by-law authorizing the execution of the Library Agreement at their next regularly scheduled Council meeting or as soon as possible thereafter. Carried

Moved by Dorothy Haggart-Davis, seconded by Glenn Miller; 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 8:15 p.m. until the next regular TRI Council meeting scheduled for October 27, 2025 to be hosted by the Village of Burk's Falls. Carried

Mayor

Clerk



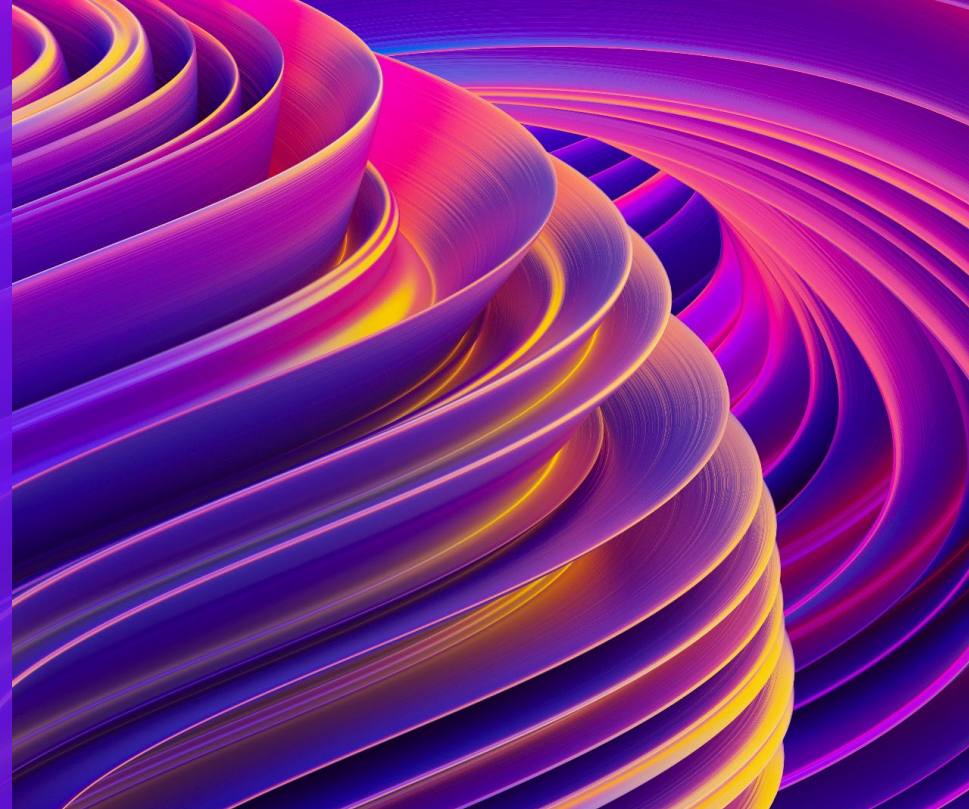
Township of Ryerson

**Combined Audit Planning and Findings
Report for the year ended
December 31, 2024**

KPMG LLP

Prepared as of September 2, 2025 for presentation to Council on
September 9, 2025

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



Tiffany Cecchetto, CPA, CA

Lead Audit Engagement Partner

705-669-2520

tcecchetto@kpmg.ca



Sara Lingenfelter, CPA, CA

Senior Manager

705-497-5387

slingenfelter@kpmg.ca

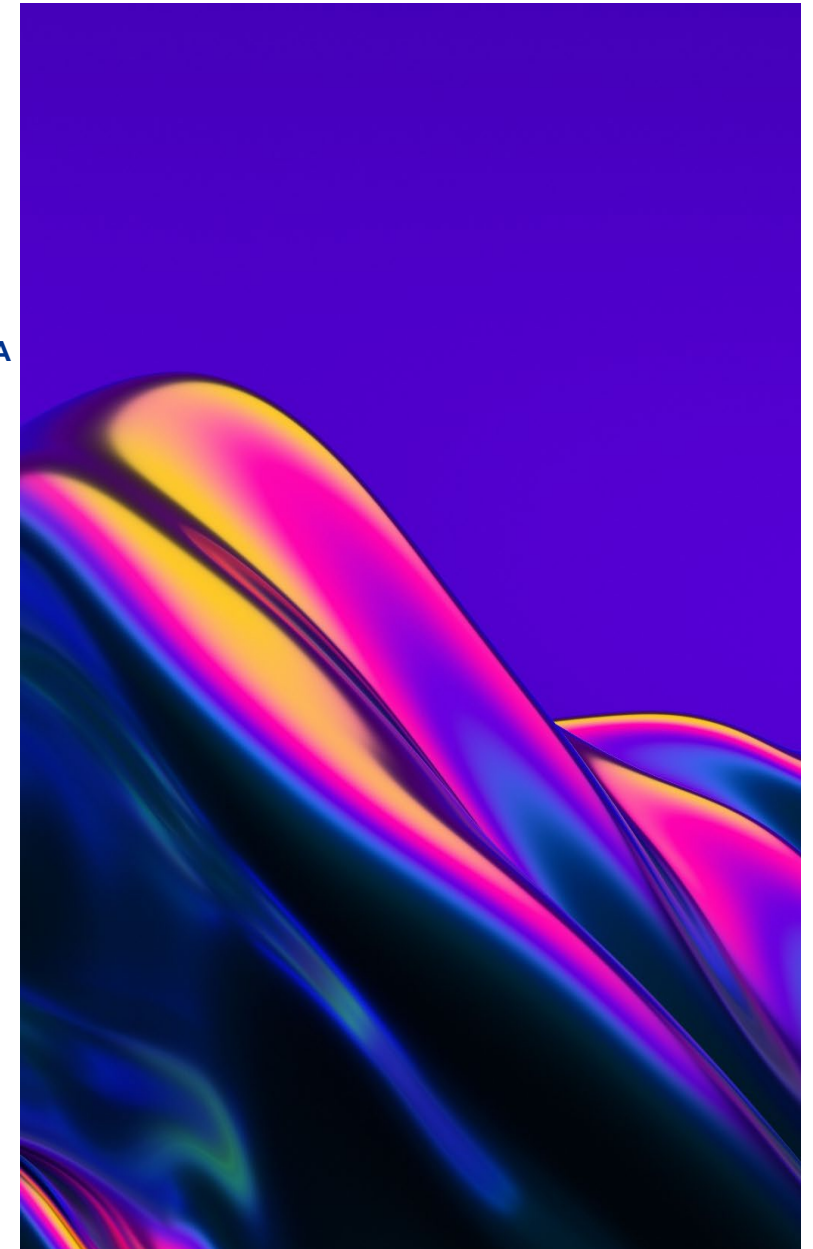


Table of contents

4	Highlights	5	Audit strategy	7	Risks and results	11	Audit Findings Highlights
12	Status	13	Misstatements	15	Policies and practices	17	Control deficiencies
18	Specific topics	20	Audit quality	21	Independence	22	Appendices

The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.



Audit planning highlights



No matters to report



Matters to report – see link for details

Scope

Our audit of the financial statements (“financial statements”) of Township of Ryerson (“the Township”) as of and for the year ended December 31, 2024 was performed in accordance with Canadian generally accepted auditing standards.

Audit strategy



Materiality \$79,000 

Involvement of others



Updates to our prior year audit plan

Risk assessment

Risk of management override of controls Presumed risk of fraudulent revenue recognition 

Misstatements-uncorrected

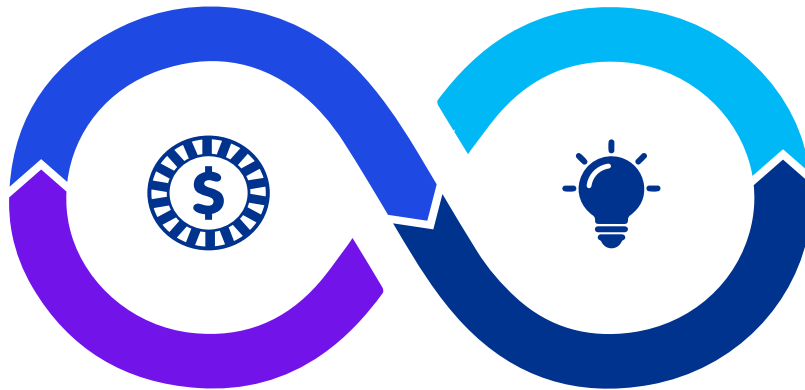


Uncorrected misstatements

Total assets (in \$'000s)	
As currently presented	\$9,509
Uncorrected misstatements	\$11
As a % of the balance	0.12%



Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

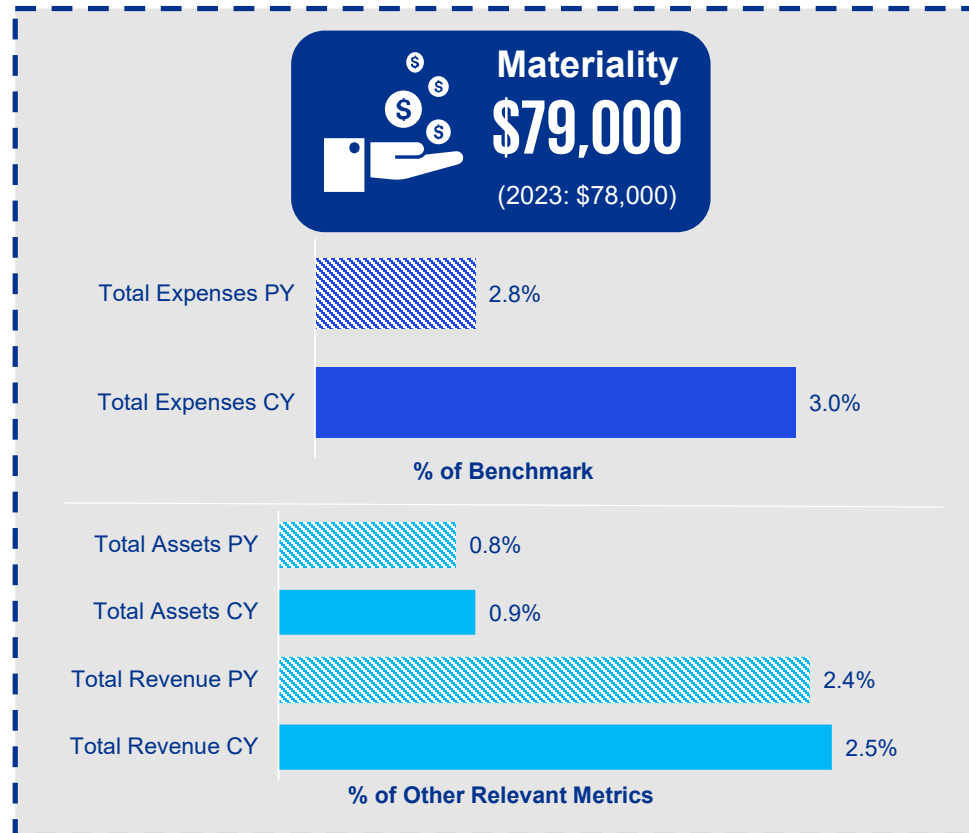
Evaluate the effect of misstatements

We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Materiality



Total Expenses
\$2.6 million
(2023: \$2.9 million)

Total Revenue
\$3.1 million
(2023: \$3.3 million)

Total Assets
\$9.04 million
(2023: \$9.04 million)



Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Company and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Company's components of its system of internal control, including our business process understanding.

		Risk of fraud	Risk of error	PY risk rating
●	Management Override of Controls	✓		Significant

● SIGNIFICANT RISK ● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISTATEMENT



Advanced technologies

Our **KPMG Clara Dynamic Risk Assessment** tool gives us a more sophisticated, forward-looking and multi-dimensional approach to assessing audit risk.

[Learn more](#)

Our **KPMG Clara Business Process Mining** provides immediate visualization of how 100% of your transactions are processed to complement your process narratives & flow charts.

[Learn more](#)

KPMG Clara Account Analysis allows us to analyze the flow of transactions through your business to drive a more meaningful risk assessment.

[Learn more](#)

KPMG Clara AI allows us to layer AI into our auditing platform, allowing us to scan 100% of your data and pull all of the risky transactions and anomalies out for further analysis.

[Learn more](#)



Significant risks



Management Override of Controls (non-rebuttable significant risk of material misstatement)

RISK OF

FRAUD

**Presumption
of the risk of fraud
resulting from
management
override of
controls**

Why is it significant?

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

Our planned response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

Advanced technologies

Our **KPMG Clara Journal Entry Analysis Tool** assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.



[Click to learn more](#)



Significant risks – other considerations



Presumed risk of fraudulent revenue recognition

RISK OF



FRAUD

**Presumption
of the risk of fraud
resulting revenue
recognition**

Consideration of risk

The engagement team reviewed the Township's revenue streams in order to support our determination as to whether the fraud risk related to revenue recognition should be rebutted.

The engagement team has determined that rebutting the presumed fraud risk related to revenue recognition is appropriate based on the analysis outlined herein.

Our analysis

Fraudulent revenue recognition risk factors have not been identified. The entity is not a high public profile entity and there are no significant third party expectations in relation to revenue creating perceived pressures or incentives. Revenues are relatively simple to recognize as they do not involve elements of significant judgment. The nature of the industry or the entity's operations do not provide perceived opportunities to engage in fraudulent revenue recognition. There are few, if any, indicators that management possesses the attitude, character or ethical values that would cause it to knowingly and intentionally commit a dishonest act. As a result there is not a risk of material misstatement of revenue due to fraudulent financial reporting by management.



Required inquiries of the Council



Inquiries regarding risk assessment, including fraud risks

- What are the Board of Director's views about fraud risks, including management override of controls, in the Township? And have you taken any actions to respond to any identified fraud risks?
- Is the Council aware of, or has the Council identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets?
 - If so, have the instances been appropriately addressed and how have they been addressed?
- How does the Council exercise oversight of the Township's fraud risks and the establishment of controls to address fraud risks?



Inquiries regarding Township processes

- Is the Council aware of tips or complaints regarding the Township's financial reporting (including those received through the Board of Director's internal whistleblower program, if such programs exist)? If so, the Board of Director's responses to such tips and complaints?



Inquires regarding related parties and significant unusual transactions

- Is the Council aware of any instances where the Township entered into any significant unusual transactions?
- What is the Board of Director's understanding of the Township's relationships and transactions with related parties that are significant to the Township?
- Is the Council concerned about those relationships or transactions with related parties? If so, the substance of those concerns?



Audit Findings highlights



No matters to report



Matters to report – see link for details

Status

We have completed the audit of the Township of Ryerson financial statements ("financial statements"), with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



Significant changes



Significant changes since our audit plan

Risks and results & Significant unusual transactions



Significant risks



Other risks of material misstatement



Going concern matters

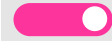


Significant unusual transactions

Policies and practices & Specific topics



Accounting policies and practices



Other financial reporting matters



Misstatements - Corrected



Corrected misstatements

- No corrected misstatements noted

Control deficiencies



Significant deficiencies



Audit Quality



Learn more about how we deliver audit quality.



Independence



Annual Statement of Compliance



The purpose of this report is to assist you, as a member of the Council, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, and the Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Status of the audit

As of August 25, 2025, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completion of the final sign offs in the file
- Completing our discussions with Council
- Obtaining the signed management representation letter
- Obtaining evidence of Council's approval of the financial statements

We will update Council, and not solely the Mayor, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in Appendix: Draft Auditor's Report.



Corrected misstatements

Corrected misstatements include financial presentation and disclosure misstatements.



Impact of corrected misstatements

- There are no corrected misstatements in the current year.



Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions. As required by professional standards, we request these misstatements be corrected.



Impact of uncorrected misstatements – Not material to the financial statements

- The management representation letter includes the Summary of Uncorrected Misstatements, which discloses the impact of all uncorrected misstatements considered to be other than clearly trivial
- Based on both qualitative and quantitative considerations, management have decided not to correct certain misstatements and represented to us that the misstatements—individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.
- We concur with management's representation that the uncorrected misstatements are not material to the financial statements. Accordingly, the uncorrected misstatements have no effect on our auditor's report.
- Discussion about the uncorrected misstatements or matters underlying the uncorrected misstatements (e.g. control deficiencies) could potentially cause future-period financial statements to be materially misstated.

Below is a summary of the impact of the uncorrected misstatement:

Annual surplus		Total assets	
	(in \$'000s)		(in \$'000s)
As currently presented	\$781	As currently presented	\$9,509
Uncorrected misstatements	\$0	Uncorrected misstatements	\$11
As a % of the balance	0%	As a % of the balance	0.12%



Accounting policies and practices



Initial selection of significant accounting policies and practices

PSAS 3400 Revenue was effective for fiscal years beginning on or after April 1, 2023. The adoption of this standard was reflected in the December 31, 2024 on a prospective basis.

Note disclosure has been included in the financial statements for the transition to the new accounting standard. Please see note 2 for additional information relating to the standard changes noted in the year.



Description of new or revised significant accounting policies and practices

The Township adopted the new revenue standard (PSAS 3400) as disclosed in note 2 to the financial statements. PS 3400 *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as nonexchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred.



Significant qualitative aspects

No significant qualitative aspect to note with the adoption of the revised revenue standard.



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



No matters to report



Concerns regarding application of new accounting pronouncements



No matters to report



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report



Control deficiencies

Consideration of internal control over financial reporting (ICFR)



In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting



A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting



A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

There were no significant deficiencies noted that are required to be communicated to Council.

[Highlights](#)[Status](#)[Significant
changes](#)[Risks and
results](#)[Significant unusual
transactions](#)[Policies and
practices](#)[Specific
topics](#)[Misstatements](#)[Control
deficiencies](#)[Audit quality](#)[Independence](#)[Appendices](#)

Specific topics

We have highlighted the following that we would like to bring to your attention:

Topic title	Finding
Significant matters subject to correspondence with management	No matters to report
Issues with sending external confirmation requests	No matters to report
Concerns about the quality of a component auditor's work	No matters to report
Concerns about the refusal of group management to communicate with component management	No matters to report



Specific topics

We have highlighted the following that we would like to bring to your attention:

Matter	Finding
Illegal acts, including noncompliance with laws and regulations, or fraud (identified or suspected)	No matters to report
Other information in documents containing the audited financial statements	No matters to report
Significant difficulties encountered during the audit	No matters to report
Difficult or contentious matters for which the auditor consulted	No matters to report
Management's consultation with other accountants	No matters to report
Disagreements with management	No matters to report
Related parties	No matters to report
Significant issues in connection with our appointment or retention	No matters to report
Other matters that are relevant matters of governance interest	No matters to report



Audit quality - How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

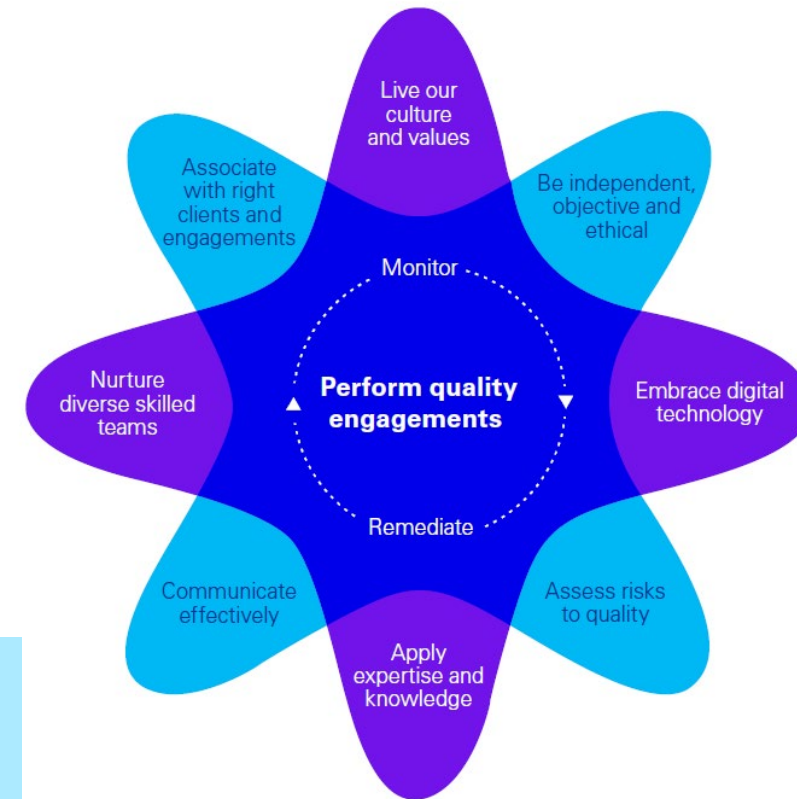
The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:



[KPMG Canada Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



Restricted investments and relationships



Annual ethics and independence confirmation for staff

Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada.

¹ International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

Appendices

A

Required
communications

B

New auditing
standards

C

Insights

D

Technology

E

Financial Statement
Presentation





Appendix A: Draft auditor's report

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the consolidated financial statements of The Corporation of the Township of Ryerson (the "Township"), which comprise:

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

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2024, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.



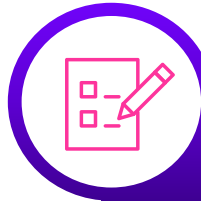
Appendix A: Draft auditor's report

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants
Sudbury, Canada
September 9, 2025



Appendix A: Other required communications



Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee.



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2023 Interim Inspections Results](#)



Appendix A: Management representation letter

KPMG LLP
Times Square
1760 Regent Street, Unit 4
Sudbury, ON P3E 3Z8
Canada

September 9, 2025

GENERAL:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 12, 2023, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you

determined it necessary to obtain audit evidence.

- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others
 where such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

SUBSEQUENT EVENTS:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.



Appendix A: Management representation letter

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

ESTIMATES:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

GOING CONCERN:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

- 11) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 12) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

OTHER

- 13) We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented.

Yours very truly,

By: Mr. Brayden Robinson, CAO/Treasurer

cc: Audit Committee





Appendix A: Management representation letter

Attachment I – Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

FRAUD & ERROR

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.



Appendix A: Management representation letter

Attachment II

Summary of uncorrected misstatements

Method used to evaluate misstatements: Income statement (Roll over)

									Impact on financial statement captions - DR(CR)								
#	Account #	Account Name	Description/ Identified During	Error Type	Amount	Income Statement DR (CR)			Balance Sheet Effect					Cash Flow Effect			Statement of Comprehen- sive Income - Debit (Credit)
					DR (CR)	Income effect of correcting the balance sheet in prior period	Income effect of current period balance sheet	Income effect (Rollover method)	Equity at period end	Current Assets	Non- Current Assets	Current Liabilities	Non- Current Liabilities	Operating Activities	Investing Activities	Financing Activities	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	ARENA.1 500 ARENA.2 500	Arena - TCA Arena - ARO	To record impact from discounting ARO for arena	Factual	11,031 (11,031)				- -	- -	11,031 -	- -	- (11,031)	- -	- -	- -	- -
Total uncorrected misstatements (before tax)						-	-	-	-	-	11,031	-	(11,031)	-	-	-	-
Final financial statement amounts							-	-	8,420,705	3,884,842	5,824,114	303,153	784,898	931,553	(658,536)	(116,510)	-
Percentage of uncorrected misstatements after tax financial statement amounts.								0.00%	-%	0.00%	0.19%	0.00%	1.44%	0.00%	0.00%	0.00%	0.00%



Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash (note 5)	\$ 2,924,078	\$ 2,767,571
Investments (note 6)	50,604	34,666
Taxes receivable (note 7)	345,656	280,328
Accounts receivable	175,118	113,539
Inventories held for resale	2,835	2,646
	3,498,291	3,198,750
Financial liabilities:		
Accounts payable and accrued liabilities	302,143	376,031
Deferred revenue (note 8)	21,010	97,318
Deferred revenue - obligatory reserve funds (note 9)	378,915	471,606
Municipal debt (note 10)	169,171	285,681
Asset retirement obligations (note 11)	216,812	167,332
	1,088,051	1,397,968
Net financial assets	2,410,240	1,800,782
Non-financial assets:		
Tangible capital assets (note 14)	5,824,114	5,650,120
Inventory of supplies	161,365	176,704
Prepaid expenses	24,986	11,619
	6,010,465	5,838,443
Contingencies (notes 3 and 13)		
Contractual obligations (note 12)		
Accumulated surplus (note 15)	\$ 8,420,705	\$ 7,639,225

Highlights

- Cash balance has increased as of the end of 2024 and includes both unrestricted and restricted balances. The restricted balances relate to the obligatory reserve funds (which are funds that have been received which are being carried over to 2025 to use for projects). The overall balance has increased as there was \$912K of positive cash flows from operating activities which was used to fund \$631K of capital additions and \$116K of debt repayments in the year.
- Investments have increased as a result of interest earned on the investments and new investment purchases in the 2024 year end
- Taxes receivable has increased on a year over year basis. The increase mainly relates to the current aging category of the taxes receivable noted at the end of 2024. The next slide shows an analysis of the taxes receivable balances.
- Accounts receivable has increased in the current year as a result of an increase in receivable owing from other municipalities as of the year end date (increase of \$57K) along with amounts owing for HST rebates as of the year end date
- Inventories held for resale are fairly consistent year over year.



Appendix E: Financial Statement Presentation

	2024	2023
Current	\$282,229	\$199,567
Previous taxation year	\$31,389	\$43,041
Prior taxation years	\$10,904	\$17,672
Interest and penalties	\$23,134	\$22,048
Allowance for doubtful accounts	(\$2,000)	(\$2,000)
Total	\$345,656	\$280,328
As a percentage of levy	13.3%	11.9%



Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
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	<u>6,010,465</u>	<u>5,838,443</u>
Contingencies (notes 3 and 13)		
Contractual obligations (note 12)		
Accumulated surplus (note 15)	<u>\$ 8,420,705</u>	<u>\$ 7,639,225</u>

Highlights

- Accounts payable has decreased on a year over year basis. The balance includes trade accounts payable along with balances owing for payroll related obligations at year end (accrued wages and payroll remittances). The decrease relates to a lower payable noted as of the year end date to other municipalities (\$90K decrease) offset by an increase in vendors as of the year end date.
- Deferred revenue – general has decreased at the end of 2024 as there was previously \$72K of NORDS funding which was utilized for capital projects within the 2024 year end
- Deferred revenue obligatory reserves has decreased as a result the use of federal gas tax funding for certain capital projects (52K decrease). Remainder of parkland and OCIF reserves are eligible for be carried over to the 2025 year end
- The municipal debt has decreased as a result of repayments made on the debt throughout the 2024 year end
- The Township adopted the asset retirement obligation standard in the prior year. The obligation relates to both retirement obligations for the landfill as well as certain buildings owned by the Township



Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash (note 5)	\$ 2,924,078	\$ 2,767,571
Investments (note 6)	50,604	34,666
Taxes receivable (note 7)	345,656	280,328
Accounts receivable	175,118	113,539
Inventories held for resale	2,835	2,646
	3,498,291	3,198,750
Financial liabilities:		
Accounts payable and accrued liabilities	302,143	376,031
Deferred revenue (note 8)	21,010	97,318
Deferred revenue - obligatory reserve funds (note 9)	378,915	471,606
Municipal debt (note 10)	169,171	285,681
Asset retirement obligations (note 11)	216,812	167,332
	1,088,051	1,397,968
Net financial assets	2,410,240	1,800,782
Non-financial assets:		
Tangible capital assets (note 14)	5,824,114	5,650,120
Inventory of supplies	161,365	176,704
Prepaid expenses	24,986	11,619
	6,010,465	5,838,443
Contingencies (notes 3 and 13)		
Contractual obligations (note 12)		
Accumulated surplus (note 15)	\$ 8,420,705	\$ 7,639,225

Highlights

- The tangible capital assets balance has increased by \$173K which is made up of \$672K of capital asset additions offset by amortization expense of \$427K. The capital asset purchases are described in the subsequent slide.
- Inventories of supplies has decreased as a result of a decrease in supplies on hand at the Township at the year end date
- The prepaid expenses have slightly increased on a year over year basis (relates to 2025 expenses prepaid as of December 31, 2024)



Appendix E: Financial Statement Presentation

• Roadwork (Various road work projects)	\$385,000
• Municipal office	\$24,000
• Plow and sander	\$22,000
• Share of the fire department additions (firetruck and vehicle)	\$170,000
• Various other smaller capital additions	\$71,000



Appendix E: Financial Statement Presentation

Highlights

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Operations and Accumulated Surplus

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

	2024 Budget (note 16)	2024 Actual	2023 Actual
Revenue:			
Property taxes	\$ 2,491,119	\$ 2,595,705	\$ 2,345,528
User charges	65,107	99,437	85,827
Government transfers	753,207	748,371	576,089
Other	271,546	225,646	320,704
Total revenue	3,580,979	3,669,159	3,328,148
Expenses:			
General government	630,751	538,031	605,741
Protection to persons and property	409,871	409,553	360,807
Transportation services	1,317,935	1,224,043	1,168,956
Environment services	196,174	185,273	197,611
Health services	99,113	93,652	107,083
Social and family services	157,022	157,022	151,195
Recreation and cultural services	262,262	272,276	228,946
Planning and development	8,000	7,829	51,012
Total expenses	3,081,128	2,887,679	2,871,351
Annual surplus	499,851	781,480	456,797
Accumulated surplus, beginning of year	7,639,225	7,639,225	7,182,428
Accumulated surplus, end of year	\$ 8,139,076	\$ 8,420,705	\$ 7,639,225

- On an overall basis, total revenue has increased to \$3.669 million in 2024 compared with \$3.328 million in 2023 which an increase of \$341K or 10.25% on a year over year basis. There were a few changes noted in the year as follows:
 - Property tax revenues have increased as a result of the increase in taxation rates noted in 2024
 - User charges have increased on a year over year basis. The increase relates primarily to user fees for the shared arena.
 - Government transfers have increased the year to \$748K. The increase relates to a higher amount of funding used in the year from the federal government for the gas tax projects along with an increased amount of NORDs funding utilized for projects in 2024
 - Other revenues includes a number of miscellaneous revenue streams such as licenses and permits, penalties and interest on property taxes and user fees owing, waste management revenue along with investment. The decrease relates to lower investment income noted in the year as a result of a decrease in interest rates



Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Operations and Accumulated Surplus

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

	2024 Budget (note 17)	2024 Actual	2023 Actual
Revenue:			
Property taxes	\$ 2,491,119	\$ 2,595,705	\$ 2,345,528
User charges	65,107	99,437	136,893
Government transfers	753,207	748,371	576,089
Other	271,546	225,646	269,638
Total revenue	3,580,979	3,669,159	3,328,148
Expenses:			
General government	630,751	538,031	605,741
Protection to persons and property	409,871	409,553	360,807
Transportation services	1,317,935	1,224,043	1,168,956
Environment services	196,174	185,273	197,611
Health services	99,113	93,652	107,083
Social and family services	157,022	157,022	151,195
Recreation and cultural services	262,262	272,276	228,946
Planning and development	8,000	7,829	51,012
Total expenses	3,081,128	2,887,679	2,871,351
Annual surplus	499,851	781,480	456,797
Accumulated surplus, beginning of year	7,639,225	7,639,225	7,182,428
Accumulated surplus, end of year	\$ 8,139,076	\$ 8,420,705	\$ 7,639,225



Highlights

- On an overall basis, total expenses have increased by \$16K in 2024 which is an increase of 0.57% on a year over year basis. There were a few changes noted in the year as follows:
 - General government expenses have decreased when compared to the prior year as a result of a decrease in wages and benefits noted in the prior year year along with lower expenses relating to office equipment and material costs
 - Protection to persons and property has increased as a result of an increase in Ryerson's share of the fire department expenses noted in the year
 - Transportation services have increased as a result of increased material costs for non capital roadwork along with increased grader repair and maintenance costs noted in the year
 - Environmental services have decreased slightly when compared with the prior year
 - Health services has decreased as a result of lower costs associated with Health Centre. The prior year contributions included over \$11k towards renovations of the building.



Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Operations and Accumulated Surplus

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

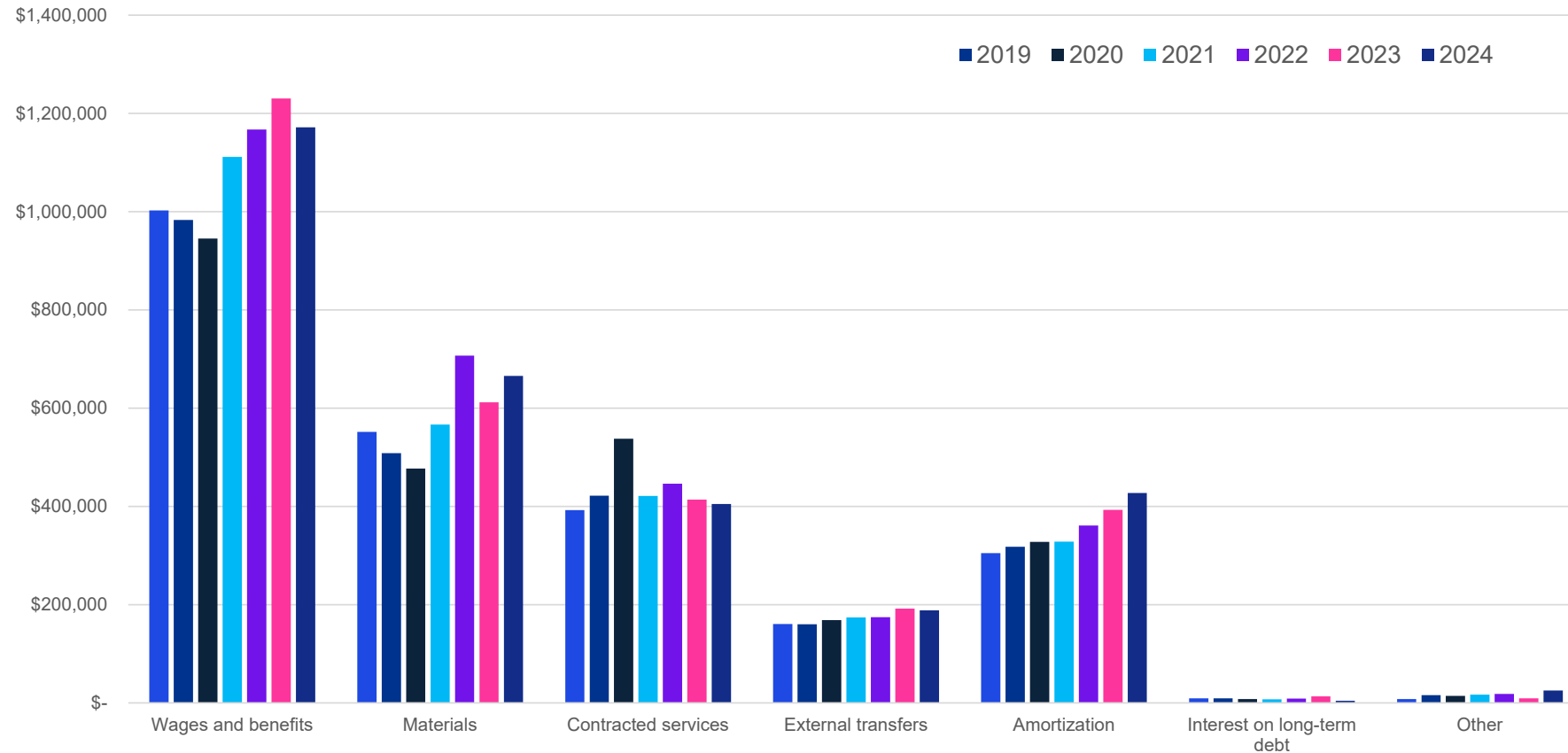
	2024 Budget (note 17)	2024 Actual	2023 Actual
Revenue:			
Property taxes	\$ 2,491,119	\$ 2,595,705	\$ 2,345,528
User charges	65,107	99,437	136,893
Government transfers	753,207	748,371	576,089
Other	271,546	225,646	269,638
Total revenue	3,580,979	3,669,159	3,328,148
Expenses:			
General government	630,751	538,031	605,741
Protection to persons and property	409,871	409,553	360,807
Transportation services	1,317,935	1,224,043	1,168,956
Environment services	196,174	185,273	197,611
Health services	99,113	93,652	107,083
Social and family services	157,022	157,022	151,195
Recreation and cultural services	262,262	272,276	228,946
Planning and development	8,000	7,829	51,012
Total expenses	3,081,128	2,887,679	2,871,351
Annual surplus	499,851	781,480	456,797
Accumulated surplus, beginning of year	7,639,225	7,639,225	7,182,428
Accumulated surplus, end of year	\$ 8,139,076	\$ 8,420,705	\$ 7,639,225

Highlights

- Recreation services expense have increased in the year as a result of an increase in arena related expenses noted in the 2024
- Planning and development costs have decreased in 2024 as a result of terminated the shared agreement for Economic Development



Appendix E: Financial Statement Presentation





Appendix E: Financial Statement Presentation

	2024
Surplus per financial statements	\$781,480
Add: Change in unfunded amounts	(\$64,678)
Add: Amortization of TCA	\$427,228
Less: TCA additions (not debt funded)	(\$672,164)
Add: Loss on disposal of TCA and other revaluations	\$70,942
Less: Net Reserve Fund transfers out (in)	(\$273,551)
Total Operating Surplus	\$269,257



Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Change in Net Financial Assets

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

	2024 Budget (note 17)	2024 Actual	2023 Actual
Annual surplus	\$ 499,851	\$ 781,480	\$ 456,797
Acquisition of tangible capital assets	(697,596)	(672,729)	(570,755)
Shared services tangible capital assets transfer-net	-	565	1,420
Revaluation of tangible capital assets - ARO	-	(17,809)	(6,839)
Amortization of tangible capital assets	427,228	427,228	393,202
Loss on disposal of tangible capital assets	-	80,917	7,345
Proceeds from disposal of tangible capital assets	2,356	7,834	9,635
Change in supplies inventories	-	15,339	24,173
Change in prepaid expenses	-	(13,367)	(1,077)
Change in net financial assets	231,839	609,458	313,901
Net financial assets, beginning of the year	1,800,782	1,800,782	1,486,881
Net financial assets, end of the year	\$ 2,032,621	\$ 2,410,240	\$ 1,800,782

Highlights

- The Township's net financial assets increased by \$609K
- Capital asset additions were greater than the amortization
- Investment in capital was funded with capital grants in the current year



Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

14. Accumulated surplus:

The 2024 continuity of accumulated surplus reported on the Consolidated Statement of Financial Position is as follows:

	Balance, beginning of year	Annual surplus (deficit)	Balance, end of year
Reserves and reserve funds:			
Working funds	\$ 663,120	\$ —	\$ 663,120
Operating contingency	—	105,194	105,194
Capital funds	562,898	—	562,898
Election	3,500	3,500	7,000
Fire	144,468	(61,157)	83,311
Roads	644,686	147,025	791,711
Waste disposal and recycling	150,681	12,734	163,415
JBC	15,181	7,488	22,669
Hospital	60,000	21,805	81,805
Cemetery	4,676	(500)	4,176
Arena	44,540	8,848	53,388
Library	19,480	28,614	48,094
Fire Department	723	—	723
	2,313,953	273,551	2,587,504
Other:			
Consolidated tangible capital assets	5,650,120	173,994	5,824,114
General operating surplus:			
Municipality	146,423	267,590	414,013
Library	1,786	1,667	3,453
Unfunded amounts:			
Long-term debt	(285,681)	116,510	(169,171)
Employee benefits payable	(20,044)	(2,352)	(22,396)
Asset retirement obligations	(167,332)	(49,480)	(216,812)
	\$ 7,639,225	\$ 781,480	\$ 8,420,705

Highlights

- The Township's total accumulated surplus amounted to 8.4 million, consisting of:
 - \$5.82 million in an investment in tangible capital assets
 - \$417,000 in general accumulated surplus dollars
 - \$2.6 million in reserves set aside by Council
 - \$408,000 in unfunded liabilities relating to the asset retirement obligations, employee future benefits and the employee benefit payables



Appendix B: Newly effective and upcoming changes to auditing standards

For more information on newly effective and upcoming changes to auditing standards - see Current Developments 

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

.....
Revised special considerations – Audits of group financial statements

Effective for periods beginning on or after December 15, 2024

ISA 260/CAS 260

.....
Communications with those charged with governance

ISA 700/CAS 700

.....
Forming an opinion and reporting on the financial statements



Appendix C: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

Accelerate 2023

The key issues driving the audit committee agenda in 2023.

Momentum

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.



Appendix D: Our technology story



Streamlined client experience

And deeper insights into your business, translating to a better audit experience.



Secure

A secure client portal provides centralized, efficient coordination with your audit team.



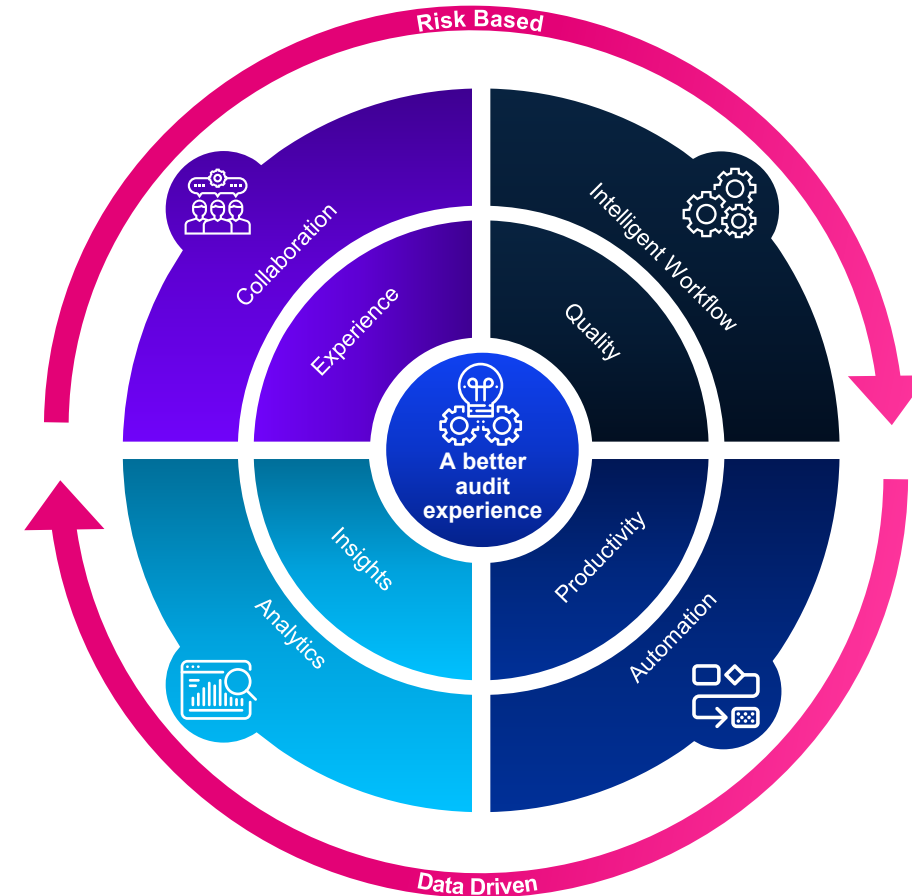
Intelligent workflow

An intelligent workflow guides audit teams through the audit.



Increased precision

Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





Appendix D: Expanding the use of audit technology



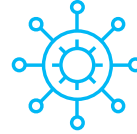
Analytics

- AI Transaction Scoring
- Audit Routine Catalogue
- Data Visualization
- Group Scoping Tool
- Matching Routines
- Process Mining Analytics
- KPMG Forecast Analytics Suite



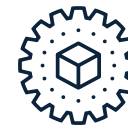
Automation

- Automated Industry Routines
- Confirmation
- Data Extraction Scripts
- DataShare
- DataSnipper
- Inventory Counter App
- iRadar and iNav
- Offset Remover



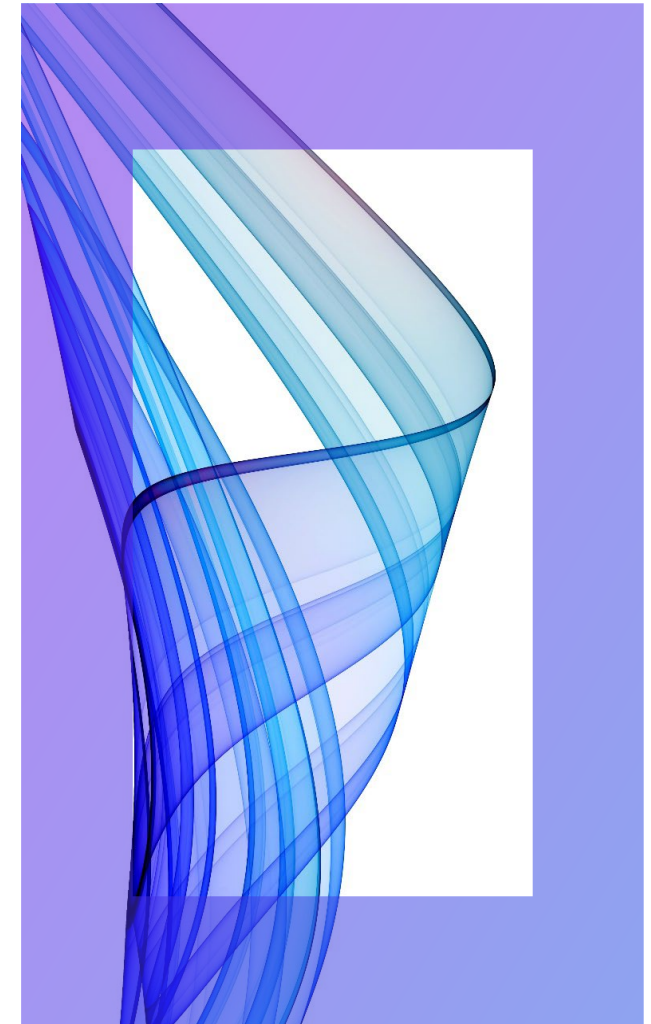
Collaboration

- DocuSign™
- KPMG Clara for Clients



Workflow

- KPMG Clara Workflow
- Account Analysis
- Journal Entry Analysis
- Planning Analytics





Appendix D: Continuous evolution

Our investment: \$5B

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

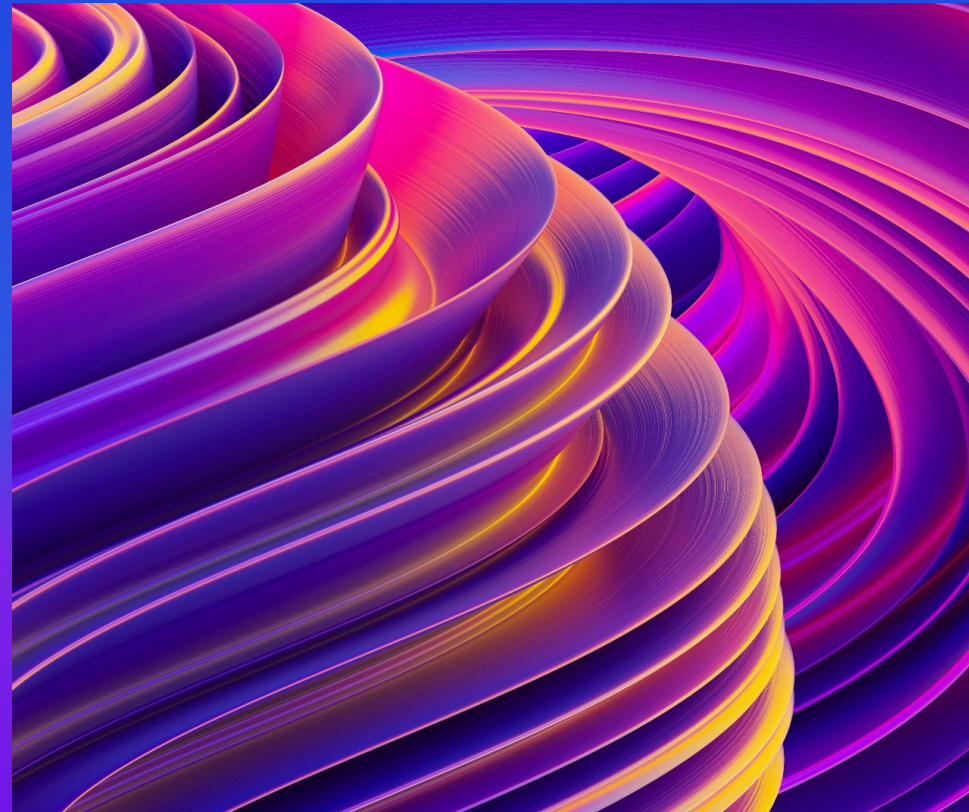
Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.





<https://kpmg.com/ca/en/home.html>

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Consolidated Financial Statements of

**THE CORPORATION OF THE
TOWNSHIP OF RYERSON**

Year ended December 31, 2024

DRAFT

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Table of Contents

Year ended December 31, 2024

	Page
Management's Responsibility for the Consolidated Financial Statements	
Independent Auditor's Report	
Consolidated Financial Statements:	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Surplus.....	2
Consolidated Statement of Changes in Net Financial Assets	3
Consolidated Statement of Cash Flows.....	4
Notes to Consolidated Financial Statements.....	5

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Township of Ryerson (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated 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 Township's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

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

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Township. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.

Mayor

CAO / Treasurer

September 9, 2025

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the consolidated financial statements of The Corporation of the Township of Ryerson (the "Township"), which comprise:

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

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2024, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

September 9, 2025

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash (note 5)	\$ 2,924,078	\$ 2,767,571
Investments (note 6)	50,604	34,666
Taxes receivable (note 7)	345,656	280,328
Accounts receivable	175,118	113,539
Inventories held for resale	2,835	2,646
	<u>3,498,291</u>	<u>3,198,750</u>
Financial liabilities:		
Accounts payable and accrued liabilities	302,143	376,031
Deferred revenue (note 8)	21,010	97,318
Deferred revenue - obligatory reserve funds (note 9)	378,915	471,606
Municipal debt (note 10)	169,171	285,681
Asset retirement obligations (note 11)	216,812	167,332
	<u>1,088,051</u>	<u>1,397,968</u>
Net financial assets	<u>2,410,240</u>	<u>1,800,782</u>
Non-financial assets:		
Tangible capital assets (note 13)	5,824,114	5,650,120
Inventory of supplies	161,365	176,704
Prepaid expenses	24,986	11,619
	<u>6,010,465</u>	<u>5,838,443</u>
Contingencies (notes 3 and 12)		
Accumulated surplus (note 14)	<u>\$ 8,420,705</u>	<u>\$ 7,639,225</u>

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

On behalf of Council:

_____ Mayor

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Operations and Accumulated Surplus

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

	2024 Budget (note 16)	2024 Actual	2023 Actual
Revenue:			
Property taxes	\$ 2,491,119	\$ 2,595,705	\$ 2,345,528
User charges	65,107	99,437	85,827
Government transfers	753,207	748,371	576,089
Other	271,546	225,646	320,704
Total revenue	3,580,979	3,669,159	3,328,148
Expenses:			
General government	630,751	538,031	605,741
Protection to persons and property	409,871	409,553	360,807
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Social and family services	157,022	157,022	151,195
Recreation and cultural services	262,262	272,276	228,946
Planning and development	8,000	7,829	51,012
Total expenses	3,081,128	2,887,679	2,871,351
Annual surplus	499,851	781,480	456,797
Accumulated surplus, beginning of year	7,639,225	7,639,225	7,182,428
Accumulated surplus, end of year	\$ 8,139,076	\$ 8,420,705	\$ 7,639,225

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

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Change in Net Financial Assets

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

	2024 Budget (note 16)	2024 Actual	2023 Actual
Annual surplus	\$ 499,851	\$ 781,480	\$ 456,797
Acquisition of tangible capital assets	(697,596)	(672,729)	(570,755)
Shared services tangible capital assets transfer-net	-	565	1,420
Revaluation of tangible capital assets - ARO	-	(17,809)	(6,839)
Amortization of tangible capital assets	427,228	427,228	393,202
Loss on disposal of tangible capital assets	-	80,917	7,345
Proceeds from disposal of tangible capital assets	2,356	7,834	9,635
Change in supplies inventories	-	15,339	24,173
Change in prepaid expenses	-	(13,367)	(1,077)
Change in net financial assets	231,839	609,458	313,901
Net financial assets, beginning of the year	1,800,782	1,800,782	1,486,881
Net financial assets, end of the year	\$ 2,032,621	\$ 2,410,240	\$ 1,800,782

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

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Consolidated Statement of Cash Flows

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

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 781,480	\$ 456,797
Items not involving cash:		
Amortization of tangible capital assets	427,228	393,202
Accretion expense on ARO liability	7,869	6,328
Revaluation of tangible capital assets - ARO	-	(6,839)
Change in ARO liability excluding accretion and settlements	1,505	-
Shared services tangible capital assets transfer - net	565	1,420
Loss on disposal of tangible capital assets	80,917	7,345
	1,299,564	858,253
Change in non-cash assets and liabilities:		
Taxes receivable	(65,328)	(72,058)
Accounts receivable	(61,579)	103,835
Inventories held for resale	(189)	50
Accounts payable and accrued liabilities	(73,888)	(493,216)
Deferred revenue	(76,308)	(10,388)
Deferred revenue - obligatory reserve funds	(92,691)	97,930
Inventories of supplies	15,339	24,173
Prepaid expenses	(13,367)	(1,077)
Net change in cash from operating activities	931,553	507,502
Capital activities:		
Acquisition of tangible capital assets	(650,432)	(548,069)
Proceeds from disposal of tangible capital assets	7,834	9,635
Net change in cash from capital activities	(642,598)	(538,434)
Investing activities:		
Change in investments	(15,938)	(1,984)
Net change in cash from investing activities	(15,938)	(1,984)
Financing activities:		
Debt principal repayments	(116,510)	(115,479)
Net change in cash from financing activities	(116,510)	(115,479)
Net change in cash	156,507	(148,395)
Cash, beginning of year	2,767,571	2,915,966
Cash, end of year	\$ 2,924,078	\$ 2,767,571
Cash flow supplementary information:		
Interest paid	\$ 4,810	\$ 7,016

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

The Corporation of the Township of Ryerson (the "Township") is a single-tier municipal corporation located in Northern Ontario. It is subject to provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

The consolidated financial statements of The Township are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

1. Significant accounting policies:

The consolidated financial statements of the Township are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies by the Township are as follows:

(a) Reporting entity:

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

(i) Proportionately consolidated entities:

The following joint boards and committees are proportionately consolidated:

- Fire
- Waste Management
- Arena and Community Centre
- Library
- Building Committee
- Economic Development was proportionally consolidated up to the year ending December 31, 2023 only to reflect the Township's withdrawal from the partnership effective December 31, 2023.

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

1. Significant accounting policies (continued):

(a) Reporting entity (continued):

(ii) Non-consolidated entities:

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

(iii) Accounting for school board transactions:

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

(iv) Trust funds:

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

(b) Basis of accounting:

(i) Accrual basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(ii) Cash:

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

(iii) Investments:

Investments are recorded at cost plus accrued interest.

(iv) Non-financial assets:

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

(c) Inventories of supplies:

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

(d) Reserves and reserve funds:

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

1. Significant accounting policies (continued):**(e) Tangible capital assets:**

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

Asset	Estimated Useful Life
Land improvements	20 years
Buildings	10 to 40 years
Leasehold improvements	20 years
Machinery and equipment	5 to 20 years
Vehicles	5 to 20 years
Roads	8 to 75 years
Bridges	60 years

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

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

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

(f) Government transfers:

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

1. Significant accounting policies (continued):

(g) User charges and other revenue:

Other revenues from transactions with performance obligations, for example, fees or royalties from the sale of goods or rendering of services, are recognized as the Township satisfies a performance obligation by providing the promised goods or services to the payor. Other revenue from transactions with no performance obligations, for example, fines and penalties, are recognized when the Township has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability.

(h) Deferred revenue:

Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the Consolidated Statement of Financial Position. The revenue is reported on the Consolidated Statement of Operations and Accumulated Surplus in the year in which it is used for the specified purpose.

(i) Taxation and related revenue:

Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Township is required to collect on behalf of the Province of Ontario in respect of education taxes. Property tax billings are prepared by the Township based on assessment rolls, supplementary assessment rolls and other assessment adjustments issued by the Municipal Property Assessment Corporation ("MPAC"). Taxation revenue is initially recorded at the time assessment information is received from MPAC and is subsequently adjusted based on management's best estimate of the amount of tax revenue resulting from assessment adjustments that have not yet been received from MPAC. The Township is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

(j) Pensions and employee benefits:

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

1. Significant accounting policies (continued):

(k) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Township may undertake in the future. Significant accounting estimates include valuation allowances for taxes and accounts receivable, estimated useful lives of tangible capital assets, employee benefits payable, solid waste landfill closure and asset retirement obligations and supplementary taxes. Actual results could differ from these estimates.

(l) Financial instruments:

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Consolidated Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Consolidated Statement of Operations. A Consolidated Statement of Remeasurement Gains and Losses has not been included as there are no matters to report therein.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals

1. Significant accounting policies (continued):**(l) Financial instruments (continued):**

are recognized in the Consolidated Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

The Township's financial instruments are measured according to the following methods:

Financial instrument	Measurement method
Cash	Amortized cost
Investments	Amortized cost
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Long-term debt	Amortized cost

(m) Asset retirement obligations:

A liability for an asset retirement obligation is recognized when, at the financial reporting date, all of the following criteria are met:

- there is a legal obligation to incur retirement costs in relation to a capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recorded at an amount that is the best estimate of the expenditure required to retire a capital asset at the financial statement date. The liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. When an asset retirement obligation is initially recognized, a corresponding asset retirement cost is added to the carrying value of the related capital asset when it is still in productive use. This cost is amortized over the useful life of the capital asset. If the related capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

2. Change In Accounting Policy - Adoption of New Accounting Standards:

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

On January 1, 2024, the Municipality adopted new Public Sector Guideline PSG 8 Purchased Intangibles. The main features of PSG 8 include a definition of purchased intangibles (which does not include those received through government transfer, contribution or inter entity transactions), examples of items that are not purchased intangibles, reference to other guidance in the Handbook on intangibles and reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles. The Municipality has adopted this new guideline prospectively. The adoption of this new guideline had no impact on the Municipality's consolidated financial statements.

On January 1, 2024, the Municipality adopted Public Sector Accounting Standard PS 3160 Public Private Partnerships. New Section PS 3160 establishes standards on how to account for partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The Municipality has adopted this new standard prospectively. The adoption of this new standard had no impact on the Municipality's consolidated financial statements.

3. Contribution of unconsolidated joint boards:

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

	2024	2023
District of Parry Sound Social Services Administration Board	\$ 88,852	\$ 84,941
North Bay Parry Sound District Health Unit	21,308	20,687
District of Parry Sound (East) Home for the Aged	68,170	66,254
	<u>\$ 178,330</u>	<u>\$ 171,882</u>

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

3. Contribution of unconsolidated joint boards (continued):

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

4. Transactions on behalf of others:

- (a) During the year, \$310,842 of taxation was collected on behalf of school boards (2023 - \$296,902).
- (b) The Township administers care and maintenance trust funds totalling \$18,165 (2023 - \$18,165) which are funded by the sale of cemetery interment rights and markers. These funds are invested, and earnings derived therefrom are used to perform maintenance at the Township's cemetery. The trust funds are not included in these consolidated financial statements, as they are being held in trust for the benefit of others.

5. Cash:

Cash is comprised of:

	2024	2023
Unrestricted cash	\$ 2,545,163	\$ 2,295,965
Restricted cash	378,915	471,606
	<u>\$ 2,924,078</u>	<u>\$ 2,767,571</u>

Federal and Provincial legislation restricts how restricted cash related to obligatory reserve funds, reported in Note 9, may be used.

6. Investments:

Investments are comprised of guaranteed investment certificates bearing interest at rates ranging from 4.9% to 5.1% and maturing between July 5, 2025 and July 5, 2026.

7. Taxes receivable:

Taxes receivables are comprised of the following:

	2024	2023
Taxes receivable	\$ 347,656	\$ 282,328
Valuation allowance	(2,000)	(2,000)
	\$ 345,656	\$ 280,328

8. Deferred revenue:

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

	2024	2023
Balance, beginning of year:		
Ontario Cannabis Legalization Implementation Fund	\$ 20,000	\$ 20,000
Northern Ontario Resource Development Support (NORDS)	72,475	54,487
Other deferred revenue	4,843	33,219
	97,318	107,706
Received during the year:		
Northern Ontario Resource Development Support (NORDS)	70,313	71,938
Other funding	1,010	–
Interest earned	–	2,408
	71,323	74,346
Recognized in revenue during the year	(145,470)	(61,885)
Refunded in the year	(2,161)	(22,849)
Balance, end of year	\$ 21,010	\$ 97,318
Ontario Cannabis Legalization Implementation Fund	\$ 20,000	\$ 20,000
Northern Ontario Resource Development Support (NORDS)	–	72,475
Other deferred revenue	1,010	4,843
	\$ 21,010	\$ 97,318

9. Deferred revenue – obligatory reserve funds:

The Township receives payments in lieu of parkland under the Planning Act, building permit revenue under the Building Code Act, Canada Community-Building (previously Gas Tax) funding and provincial Main Street revitalization funding under agreements with the Association of Municipalities of Ontario, and Ontario Community Infrastructure Fund funding under an agreement with the Ministry of Infrastructure. Legislation restricts how these funds may be used, and under certain circumstances, how these funds may be refunded.

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

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

	2024	2023
Balance, beginning of year:		
Recreational land (the Planning Act)	\$ 202,945	\$ 181,984
Building Code Act	140,107	113,314
Canada Community-Building Fund	51,178	6,328
Ontario Community Infrastructure Fund	77,376	72,050
	471,606	373,676
Received during the year:		
Recreational land (the Planning Act)	17,128	30,870
Building Code Act	–	26,793
Canada Community-Building Fund	47,486	42,890
Ontario Community Infrastructure Fund	100,000	100,000
Interest earned	21,506	23,109
	186,120	223,662
Recognized in revenue during the year	(278,811)	(125,732)
Balance, end of year	\$ 378,915	\$ 471,606
Recreational land (the Planning Act)	\$ 201,740	\$ 202,945
Building Code Act	106,663	140,107
Canada Community-Building Fund	178	51,178
Ontario Community Infrastructure Fund	70,334	77,376
	\$ 378,915	\$ 471,606

10. Municipal debt:

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

	2024	2023
Ontario Infrastructure and Lands Corporation serial debenture, due February 2025, repayable in monthly payments of \$3,296 plus interest calculated at 1.98%. As security, the Township has pledged future Provincial funding.	\$ 6,592	\$ 46,142
Ontario Infrastructure and Lands Corporation serial debenture, due June 2026, repayable in semi-annual payments of \$8,770 plus interest calculated at 2.27%. As security, the Township has pledged future Provincial funding.	26,310	43,850
Ontario Infrastructure and Lands Corporation amortizing debenture due November 2026, repayable in semi-annual payments of \$27,687 including interest calculated at 1.61%. As security the Township has pledged future Provincial funding.	108,556	161,543
Proportionate share of Fire Department Ontario Infrastructure and Lands Corporation amortizing debenture, due July 2028, repayable in semi-annual payments of \$15,703 including interest calculated at 2.97%. Secured by future Provincial funding.	27,713	34,146
	\$ 169,171	\$ 285,681

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

Year	Principal	Interest
2025	\$ 84,600	\$ 2,820
2026	70,306	1,337
2027	7,027	372
2028	7,238	162
	\$ 169,171	\$ 4,691

10. Municipal debt (continued):

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

	2024	2023
Principal payments	\$ 116,510	\$ 115,497
Interest	4,578	6,970
	<u>\$ 121,088</u>	<u>\$ 122,467</u>

11. Asset retirement obligations:

The Township's asset retirement obligation consists of several obligations as follows:

(a) Landfill obligation:

The Township of Armour, the Village of Burk's Falls and the Township of Ryerson jointly operate a landfill site through the TRI R Committee. The liability for the closure of operational sites and post-closure care has been recognized under *PS 3280 Asset Retirement Obligations* (ARO).

The site is comprised of the original, inactive, site area with a capacity of 58,000 cubic metres, and an additional 27,700 capacity area, approved in March 2017, that is currently active. The liability for both the inactive and active areas represents the total discounted future cash flows for closure and post-closure care using an estimated long-term borrowing rate of 3.92% (2023 - 4.14%) and inflation rate of 2.6% (2023 - 2.6%). The estimated remaining capacity of the site is approximately 12,695 (2023 - 13,509) cubic metres, estimated to be filled in 12 years (2023 - 11 years). Post-closure care is estimated to be required for a period of 25 years.

A liability of \$193,534 (2023 - \$167,332) relating to the landfill closure and post closure care requirements for the landfill site has been recognized.

(b) Asbestos obligation:

The Township owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove or remediate it. The obligation is determined based on the estimated undiscounted cash flows that will be required in the future to remove or remediate the asbestos containing material in accordance with current legislation.

A liability of \$14,758 (2023 - \$Nil) relating to designated substances in the Burk's Falls and District Fire Department fire hall has been recognized, which represents the Municipality's share of the estimated removal and disposal costs as estimated at January 1, 2022, adjusted for accretion at a long term borrowing rate of 4.4%.

11. Asset retirement obligations (continued):**(b) Asbestos obligation (continued):**

A liability of \$8,520 (2023 - \$Nil) relating to designated substances in the Armour, Ryerson and Burk's Falls arena, which represents the Municipality's share of the total discounted future cash flows for removal and disposal using an estimated long term borrowing rate of 4.4% and inflation rate of 2.6%.

The continuity of the asset retirement obligation for the site is shown below:

	2024	2023
Balance, beginning of year - as previously reported	\$ 167,332	\$ 112,766
Adjustment due to change in accounting policy	–	25,552
Increase in liability reflecting changes in the estimated cash flows, inflation and discount rate	42,582	20,746
Increase in liability due to accretion (the passage of time)	7,869	6,328
Increase (decrease) in liability due to change in Municipality's proportionate share	(971)	1,940
Balance, end of year	\$ 216,812	\$ 167,332

The Municipality has reserves of \$163,415 (2023 - \$150,681) related to the waste disposal and recycling operations that could be used to fund this obligation.

12. Contingencies:

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

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Notes to Consolidated Financial Statements

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

13. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions and betterments	Shared services assets - redistribution	Disposals and write-down	Balance at December 31, 2024
Land and land improvements	\$ 598,938	\$ 17,809	\$ (942)	(13,754)	\$ 602,051
Building and leasehold improvements	1,552,530	49,271	(71)	(25,302)	1,576,428
Machinery and equipment	541,354	50,673	(339)	(6,891)	584,797
Vehicles	1,876,364	178,099	-	(57,944)	1,996,519
Roads and bridges	8,473,541	385,120	-	(273,140)	8,585,521
Construction in progress	53,197	9,566	-	(451)	62,312
Total	\$ 13,095,924	690,538	(1,352)	\$ (377,482)	\$ 13,407,628

Accumulated Amortization	Balance at December 31, 2023	Annual amortization	Shared services accumulated amortization redistribution	Amortization disposals	Balance at December 31, 2024
Land and land improvements	\$ 181,740	\$ 11,697	\$ (693)	\$ (13,754)	\$ 178,990
Building and leasehold improvements	673,780	54,648	(16)	(18,315)	710,097
Machinery and equipment	311,473	37,525	(78)	(6,891)	342,029
Vehicles	657,473	122,085	-	(54,443)	725,115
Roads and bridges	5,621,338	201,273	-	(195,328)	5,627,283
Construction in progress	-	-	-	-	-
Total	\$ 7,445,804	\$ 427,228	\$ (787)	\$ (288,731)	\$ 7,583,514

	Net book value, December 31, 2023	Net book value December 31, 2024
Land and land improvements	\$ 417,198	\$ 423,061
Building and leasehold improvements	878,750	866,331
Machinery and equipment	229,881	242,768
Vehicles	1,218,891	1,271,404
Roads and bridges	2,852,203	2,958,238
Construction in progress	53,197	62,312
Total	\$ 5,650,120	\$ 5,824,114

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Notes to Consolidated Financial Statements

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

13. Tangible capital assets (continued):

Cost	Balance at December 31, 2022	Additions and betterments	Shared services assets - redistribution	Disposals and write-down	Balance at December 31, 2023
Land and land improvements	\$ 593,817	\$ 6,839	\$ (1,718)	\$ -	\$ 598,938
Building and leasehold improvements	1,557,108	-	182	(4,760)	1,552,530
Machinery and equipment	500,523	54,811	2,143	(16,123)	541,354
Vehicles	1,751,897	306,271	(469)	(181,335)	1,876,364
Roads and bridges	8,337,485	209,673	-	(73,617)	8,473,541
Construction in progress	53,197	-	-	-	53,197
Total	\$ 12,794,027	577,594	138	\$ (275,835)	\$ 13,095,924

Accumulated Amortization	Balance at December 31, 2022	Annual amortization	Shared services accumulated amortization redistribution	Amortization disposals	Balance at December 31, 2023
Land and land improvements	\$ 172,397	\$ 8,786	\$ 557	\$ -	\$ 181,740
Building and leasehold improvements	639,622	38,878	40	(4,760)	673,780
Machinery and equipment	286,513	33,884	1,107	(10,031)	311,473
Vehicles	733,085	105,868	(146)	(181,334)	657,473
Roads and bridges	5,478,282	205,786	-	(62,730)	5,621,338
Construction in progress	-	-	-	-	-
Total	\$ 7,309,899	\$ 393,202	\$ 1,558	\$ (258,855)	\$ 7,445,804

	Net book value, December 31, 2022	Net book value December 31, 2023
Land and land improvements	\$ 421,420	\$ 417,198
Building and leasehold improvements	917,486	878,750
Machinery and equipment	214,010	229,881
Vehicles	1,018,812	1,218,891
Roads and bridges	2,859,203	2,852,203
Construction in progress	53,197	53,197
Total	\$ 5,484,128	\$ 5,650,120

14. Accumulated surplus:

The 2024 continuity of accumulated surplus reported on the Consolidated Statement of Financial Position is as follows:

	Balance, beginning of year	Annual surplus (deficit)	Balance, end of year
Reserves and reserve funds:			
Working funds	\$ 663,120	\$ —	\$ 663,120
Operating contingency	—	105,194	105,194
Capital funds	562,898	—	562,898
Election	3,500	3,500	7,000
Fire	144,468	(61,157)	83,311
Roads	644,686	147,025	791,711
Waste disposal and recycling	150,681	12,734	163,415
JBC	15,181	7,488	22,669
Hospital	60,000	21,805	81,805
Cemetery	4,676	(500)	4,176
Arena	44,540	8,848	53,388
Library	19,480	28,614	48,094
Fire Department	723	—	723
	2,313,953	273,551	2,587,504
Other:			
Consolidated tangible capital assets	5,650,120	173,994	5,824,114
General operating surplus:			
Municipality	146,423	267,590	414,013
Library	1,786	1,667	3,453
Unfunded amounts:			
Long-term debt	(285,681)	116,510	(169,171)
Employee benefits payable	(20,044)	(2,352)	(22,396)
Asset retirement obligations	(167,332)	(49,480)	(216,812)
	\$ 7,639,225	\$ 781,480	\$ 8,420,705

15. Segment disclosures and expenses by object:

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

General Government

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

Protection to Persons and Property

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

Transportation Services

Transportation services include roadway systems and winter control.

Environmental Services

This segment includes solid waste management.

Health Services

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

Social and Family Services

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

Recreation and Cultural Services

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

Planning and Development

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

15. Segment disclosures and expenses by object (continued):

Unallocated Amounts

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

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

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THE CORPORATION OF THE TOWNSHIP OF RYERSON

Notes to Consolidated Financial Statements

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

15. Segment disclosures and expenses by object (continued):

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	2024
Revenues:										
Property taxes	\$ -	-	-	-	-	-	-	-	2,595,705	\$ 2,595,705
User charges	3,591	838	-	29,356	-	-	57,482	8,170	-	99,437
Government grants:										
Canada	2,683	-	101,498	-	-	-	1,030	-	-	105,211
Ontario	-	4,527	256,472	22,656	-	-	3,574	-	344,800	632,029
Other municipalities	-	10,312	-	-	-	-	819	-	-	11,131
Gain (loss) on disposal of capital assets	-	3,882	(79,122)	-	-	-	(5,677)	-	-	(80,917)
Other	200	56,344	10,674	6,868	941	620	44,230	-	186,686	306,563
	6,474	75,903	289,522	58,880	941	620	101,458	8,170	3,127,191	3,669,159
Expenses:										
Salaries, wages and benefits	367,466	140,344	448,633	93,189	-	-	122,024	-	-	1,171,656
Long-term debt charges	-	880	3,698	-	-	-	-	-	-	4,578
Materials	72,688	51,367	416,171	26,694	39	-	98,828	-	-	665,787
Contracted services	84,237	175,050	15,272	39,525	71,103	-	17,099	2,829	-	405,115
Rents and financial expenses	-	2,630	4,831	12,666	-	-	4,898	-	-	25,025
External transfers	3,960	-	-	-	22,308	157,022	-	5,000	-	188,290
Interfunctional adjustments	(2,000)	2,000	-	-	-	-	-	-	-	-
Amortization of tangible capital assets	11,680	37,282	335,438	13,199	202	-	29,427	-	-	427,228
	538,031	409,553	1,224,043	185,273	93,652	157,022	272,276	7,829	-	2,887,679
Annual surplus (deficit)	\$ (531,557)	(333,650)	(934,521)	(126,393)	(92,711)	(156,402)	(170,818)	341	3,127,191	\$ 781,480

THE CORPORATION OF THE TOWNSHIP OF RYERSON

Notes to Consolidated Financial Statements

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

15. Segment disclosures and expenses by object (continued):

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	2023
Revenues:										
Property taxes	\$ -	-	-	-	-	-	-	-	2,345,528	\$ 2,345,528
User charges	4,195	52,166	-	27,183	-	-	49,199	4,150	-	136,893
Government grants:										
Canada	327	-	-	-	-	-	899	12,620	-	13,846
Ontario	11,571	5,178	159,779	23,646	-	-	3,481	6,750	348,600	559,005
Other municipalities	-	2,414	-	-	-	-	824	-	-	3,238
Gain (loss) on disposal of capital assets	(3,050)	-	(1,652)	(650)	-	-	(1,993)	-	-	(7,345)
Other	-	7,704	16,917	3,899	1,657	-	34,089	-	212,717	276,983
	13,043	67,462	175,044	54,078	1,657	-	86,499	23,520	2,906,845	3,328,148
Expenses:										
Salaries, wages and benefits	423,048	129,182	429,492	110,565	985	-	110,413	26,886	-	1,230,571
Long-term debt charges	-	1,069	5,721	-	-	-	-	-	-	6,790
Materials	84,548	34,911	391,970	21,772	81	-	74,561	3,905	-	611,748
Contracted services	83,580	174,494	13,464	45,909	68,829	-	14,916	12,689	-	413,881
Rents and financial expenses	1,565	1,998	-	9,398	-	-	2,915	-	-	15,876
Restructuring net revenue	-	-	-	-	-	-	-	7,355	-	7,355
External transfers	3,747	-	-	-	36,986	151,195	-	-	-	191,928
Interfunctional adjustments	(2,000)	2,000	-	-	-	-	-	-	-	-
Amortization of tangible capital assets	11,253	17,153	328,309	9,967	202	-	26,141	177	-	393,202
	605,741	360,807	1,168,956	197,611	107,083	151,195	228,946	51,012	-	2,871,351
Annual surplus (deficit)	\$ (592,698)	(293,345)	(993,912)	(143,533)	(105,426)	(151,195)	(142,447)	(27,492)	2,906,845	\$ 456,797

16. Budget information:

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

	Budget
Adopted budget:	
Decrease in general municipal operating surplus	\$ (146,421)
Increase in reserves and reserves funds	271,440
Decrease in joint board general operating surplus	(1,820)
Adjustments:	
Acquisition of tangible capital assets	697,596
Amortization of tangible capital assets	(427,228)
Accretion of asset retirement obligations	(7,869)
Proceeds from disposal of tangible and capital assets	(2,356)
Debt principal repayments	116,509
Annual surplus	\$ 499,851

17. Pension agreements:

The Township makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pensions benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total going concern actuarial liabilities of \$142,489 million (2023 - \$136,185 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$139,576 million (2023 - \$131,983 million) indicating a going concern actuarial deficit of \$2,913 million (2023 - \$4,202 million). Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Township does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2024 was \$71,864 (2023 - \$79,686) for current service and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

18. Financial instruments:**(a) Risks arising from financial instruments and risk management:**

The Township is exposed to various risks through its financial instruments.

(b) Credit risk:

Credit risk is the risk of financial loss to the Township if a debtor fails to honour its contractual obligations. The Township is exposed to this risk as a result of its cash, investments and accounts receivable. The carrying amounts of these financial assets on the Consolidated Statement of Financial Position represent the maximum credit risk of the Township as at the reporting date.

The Township holds its cash and investments with a federally regulated chartered bank and a provincially regulated credit union who are insured, respectively, by the Canadian Deposit Insurance Corporation ("CDIC") and the Financial Services Regulatory Authority of Ontario ("FSRA"). The CDIC insurance is up to \$100,000 per deposit account and the FSRA insurance is up to \$250,000 in aggregate.

Accounts receivable are primarily due from other levels of government. Credit risk is mitigated by the financial solvency of the governments. The amounts outstanding at year-end were as follows:

2024	Current	Past due	Indeterminate due date	Total
Federal	\$ 66,681	\$ –	\$ –	\$ 66,681
Provincial	4,681	–	–	4,681
Other municipalities	74,544	–	7,163	81,707
Other	3,612	18,392	45	22,049
Net receivable	\$ 149,518	\$ 18,392	\$ 7,208	\$ 175,118

2023	Current	Past due	Indeterminate due date	Total
Federal	\$ 62,630	\$ –	\$ –	\$ 62,630
Provincial	6,587	–	–	6,587
Other municipalities	15,436	–	7,605	23,041
Other	11,370	9,122	789	21,281
Net receivable	\$ 96,023	\$ 9,122	\$ 8,394	\$ 113,539

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

18. Financial instruments (continued):**(c) Liquidity risk:**

Liquidity risk is the risk that the Township will not be able to meet its financial obligations as they become due. The Township is exposed to this risk with respect to its accounts payable and accrued liabilities and long-term debt. The Township maintains sufficient cash balances to meet its obligations, and does not believe it is subject to significant liquidity risk.

The table below sets out the payable dates of the Township's accounts payable and accrued liabilities. This includes planning-related accounts which have an indeterminate payable date as they are settled when the related planning application has been finalized. The long-term debt repayment schedule is disclosed in Note 10.

2024						
		Within 6 months	6 months to 1 year	1 to 5 years	Indeterminate payable date	Total
Accounts payable and accrued liabilities	\$	147,630	\$ 51,850	\$ –	\$ 102,663	\$ 302,143
Long term debts		45,464	39,136	84,571	–	169,171
2023						
		Within 6 months	6 months to 1 year	1 to 5 years	Indeterminate payable date	Total
Accounts payable and accrued liabilities	\$	127,121	\$ 141,114	\$ –	\$ 107,796	\$ 376,031
Long term debts		58,125	58,384	169,172	–	285,681

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

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. The Township is not exposed to significant currency or equity risk as it does not transact materially in foreign currency or hold equity financial instruments. It is primarily exposed to interest rate risk.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Township is exposed to interest rate risk on its interest-bearing investments and long-term debt. Fixed-rate instruments subject the Township to a fair value risk.

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

19. Comparative information:

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

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Financial Statements of

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

Year ended December 31, 2024

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BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Table of Contents

Year ended December 31, 2024

	Page
Management's Responsibility for the Financial Statements	
Independent Auditor's Report	
Financial Statements:	
Statement of Financial Position	1
Statement of Operations and Accumulated Surplus	2
Statement of Changes in Net Financial Assets	3
Statement of Cash Flows	4
Notes to Financial Statements	5

Management's Responsibility for the Financial Statements

The accompanying financial statements of The Burk's Falls and District Fire Department (the "Organization") are the responsibility of the Organization's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 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 Organization's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

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

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Organization. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Organization's financial statements.

Mayor

CAO / Treasurer

September 9, 2025

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of The Burk's Falls and District Fire Department (the "Organization"), which comprise:

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

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2024, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Page 2

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

Page 3

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

September 9, 2025

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Accounts receivable (note 8)	\$ 16,223	\$ 19,261
Financial liabilities:		
Accounts payable and accrued liabilities	12,473	19,213
Accrued interest on long-term debt	1,595	1,965
Long-term debt (note 3)	117,629	144,932
Asset retirement obligation (note 4)	62,640	60,000
	194,337	226,110
Net debt	(178,114)	(206,849)
Non-financial assets:		
Tangible capital assets (note 5)	1,170,681	535,100
Accumulated surplus (note 6)	\$ 992,567	\$ 328,251

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

On behalf of Council:

Mayor

Treasurer

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Statement of Operations and Accumulated Surplus

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

	2024 Budget (note 7)	2024 Actual	2023 Actual
Revenue:			
Municipal contributions:			
Township of Armour	\$ 589,905	\$ 597,984	\$ 212,755
Village of Burk's Falls	352,660	357,490	127,190
Township of Ryerson	290,513	294,492	104,776
Other government transfers	4,700	51,274	7,950
Other	4,100	8,334	9,486
Gain on disposal of capital assets	-	8,587	-
Total revenue	1,241,878	1,318,161	462,157
Expenses:			
Salaries, wages and benefits	322,300	336,305	284,333
Interest on long-term debt	3,733	3,733	4,537
Materials and supplies	165,350	194,624	119,491
Contractual services	10,550	20,039	16,659
Rent	3,242	3,242	3,242
Accretion on asset retirement obligation	2,640	2,640	
Amortization	93,262	93,262	68,222
Total expenses	601,077	653,845	496,484
Annual surplus (deficit)	640,801	664,316	(34,327)
Accumulated surplus, beginning of year	328,251	328,251	362,578
Accumulated surplus, end of year	\$ 969,052	\$ 992,567	\$ 328,251

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

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Statement of Change in Net Financial Assets

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

	2024 Budget (note 7)	2024 Actual	2023 Actual
Annual surplus (deficit)	\$ 640,801	\$ 664,316	\$ (34,327)
Acquisition of tangible capital assets	(719,400)	(730,756)	(7,798)
Amortization of tangible capital assets	93,262	93,262	68,222
Gain on disposal of tangible capital assets	-	(8,587)	-
Proceeds from disposal of tangible capital assets	10,000	10,500	-
Change in net financial assets	24,663	28,735	26,097
Net debt, beginning of the year	(206,849)	(206,849)	(232,946)
Net debt, end of the year	\$ (182,186)	\$ (178,114)	\$ (206,849)

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

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Statement of Cash Flows

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

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 664,316	\$ (34,327)
Items not involving cash:		
Amortization of tangible capital assets	93,262	68,222
Gain on disposal of tangible capital assets	(8,587)	-
Accretion of asset retirement obligation	2,640	413
	751,631	34,308
Change in non-cash assets and liabilities:		
Accounts receivable	3,038	(1,758)
Accounts payable and accrued liabilities	(6,740)	2,118
Accrued interest on long-term debt	(370)	(360)
Net change in cash from operating activities	747,559	34,308
Capital activities:		
Acquisition of tangible capital assets	(730,756)	(7,798)
Proceeds from disposal of tangible capital assets	10,500	-
Net change in cash from capital activities	(720,256)	(7,798)
Financing activities:		
Debt principal repayments	(27,303)	(26,510)
Net change in cash from financing activities	(27,303)	(26,510)
Net change in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	\$ -
Cash flow supplementary information:		
Interest paid	\$ 4,103	\$ 4,897

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

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements

Year ended December 31, 2024

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

1. Significant accounting policies:

Significant aspects of the accounting policies by the Organization are as follows:

(a) Basis of accounting:

(i) Accrual basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(ii) Investments:

Investments are recorded at cost plus accrued interest.

(iii) Non-financial assets:

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

(b) Tangible capital assets:

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

Asset	Estimated Useful Life
Buildings	40 years
Machinery and equipment	10 to 20 years
Vehicles	5 to 15 years

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(b) Tangible capital assets (continued):

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

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

(c) Reserves and reserve funds:

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

(d) Government transfers:

Government transfers which include the transfers from the joint municipalities are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

(e) Other revenue:

Other revenues from transactions with performance obligations, for example, fees or royalties from the sale of goods or rendering of services, are recognized as the Organization satisfies a performance obligation by providing the promised goods or services to the payor. Other revenue from transactions with no performance obligations, for example, fines and penalties, are recognized when the Organization has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability.

(f) Pensions and employee benefits:

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

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(g) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the organization may undertake in the future. Significant accounting estimates include estimated useful lives of tangible capital assets and employee benefits payable. Actual results could differ from these estimates.

(h) Asset retirement obligation:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- (i) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (ii) The past transaction or event giving rise to the liability has occurred;
- (iii) It is expected that the future economic benefits will be given up; and
- (iv) A reasonable estimate of the amount can be made.

The liability for closure of operational sites and post-closure care relating to landfill sites has been recognized based on estimated future expenses. An additional liability for the removal of asbestos in one building owned by the Organization has also been recognized based on estimated future expenses on closure of the site and post-closure care.

The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the depreciation accounting policies outlined in note 1 (b).

2. Change in accounting policies:

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

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements (continued)

Year ended December 31, 2024

2. Change in accounting policies (continued):

On January 1, 2024, the Organization adopted new Public Sector Guideline PSG-8 - Purchased Intangibles. The main features of PSG-8 include a definition of purchased intangibles (which does not include those received through government transfer, contribution or inter-entity transactions), examples of items that are not purchased intangibles, reference to other guidance in the Handbook on intangibles and reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles. The Organization has adopted this new guideline prospectively. The adoption of this new guideline had no impact on the Organization's financial statements.

On January 1, 2024, the Organization adopted Public Sector Accounting Standard PS 3160 - Public Private Partnerships. New Section PS 3160 establishes standards on how to account for partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The Organization has adopted this new standard prospectively. The adoption of this new standard had no impact on the Organization's financial statements.

3. Long-term debt:

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

	2024	2023
Ontario Infrastructure and Lands Corporation amortizing debenture, due July 2028, repayable in semi-annual payments of \$15,703, including interest calculated at 2.97%, secured by future Provincial funding.	\$ 117,629	\$ 144,932

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

Year	Principal	Interest
2025	\$ 28,120	\$ 3,286
2026	28,961	2,445
2027	29,828	1,578
2028	30,720	686
	\$ 117,629	\$ 7,995

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements (continued)

Year ended December 31, 2024

3. Long-term debt (continued):

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

	2024	2023
Principal payments	\$ 27,303	\$ 26,510
Interest	3,733	4,537
	<u>\$ 31,036</u>	<u>\$ 31,047</u>

4. Asset retirement obligation:

The Organization owns and operates buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove or remediate it. The obligation is determined based on the estimated undiscounted cash flows that will be required in the future to remove or remediate the asbestos containing material in accordance with current legislation.

The change in the estimated obligation during the year consists of the following::

	2024	2023
Opening balance	\$ 60,000	\$ 60,000
Inflationary increase	2,640	—
Closing balance	<u>\$ 62,640</u>	<u>\$ 60,000</u>

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements

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

5. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions and betterments	Disposals and write-down	Balance at December 31, 2024
Land	\$ 9,035	\$ -	\$ -	\$ 9,035
Buildings	91,885	-	-	91,885
Machinery and equipment	339,324	7,832	(11,276)	335,880
Vehicles	760,228	717,354	(217,014)	1,260,568
Construction in progress	1,913	5,570	(1,913)	5,570
Total	\$ 1,202,385	730,756	(230,203)	\$ 1,702,938

Accumulated Amortization	Balance at December 31, 2023	Annual amortization	Disposals and write-down	Balance at December 31, 2024
Land	\$ -	\$ -	\$ -	\$ -
Buildings	43,172	1,420	-	44,592
Machinery and equipment	139,270	24,328	(11,276)	152,322
Vehicles	484,843	67,514	(217,014)	335,343
Construction in progress	-	-	-	-
Total	\$ 667,285	\$ 93,262	\$ (228,290)	\$ 532,257

	Net book value, December 31, 2023	Net book value, December 31, 2024
Land	\$ 9,035	\$ 9,035
Buildings	48,713	47,293
Machinery and equipment	200,054	183,558
Vehicles	275,385	925,225
Construction in progress	1,913	5,570
Total	\$ 535,100	\$ 1,170,681

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements

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

5. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions and betterments	Disposals and write-down	Balance at December 31, 2023
Land	\$ 9,035	\$ -	\$ -	\$ 9,035
Buildings	91,885	-	-	91,885
Machinery and equipment	331,526	7,798	-	339,324
Vehicles	760,228	-	-	760,228
Construction in progress	1,913	-	-	1,913
Total	\$ 1,194,587	7,798	-	\$ 1,202,385

Accumulated Amortization	Balance at December 31, 2022	Annual amortization	Disposals and write-down	Balance at December 31, 2023
Land	\$ -	\$ -	\$ -	\$ -
Buildings	41,753	1,419	-	43,172
Machinery and equipment	114,677	24,593	-	139,270
Vehicles	442,633	42,210	-	484,843
Construction in progress	-	-	-	-
Total	\$ 599,063	\$ 68,222	\$ -	\$ 667,285

	Net book value, December 31, 2022	Net book value, December 31, 2023
Land	\$ 9,035	\$ 9,035
Buildings	50,132	48,713
Machinery and equipment	216,849	200,054
Vehicles	317,595	275,385
Construction in progress	1,913	1,913
Total	\$ 595,524	\$ 535,100

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements (continued)

Year ended December 31, 2024

6. Accumulated surplus:

The 2024 continuity of accumulated surplus reported on the Statement of Financial Position is as follows:

	Balance, Beginning of year	Annual Surplus (Deficit)	Balance, End of year
Tangible capital assets	\$ 535,100	\$ 635,581	\$ 1,170,681
Reserves	3,072	—	3,072
Unfunded asset retirement obligation	(60,000)	(2,640)	(62,640)
Unfunded employee benefits payable	(4,989)	4,072	(917)
Unfunded long-term debt	(144,932)	27,303	(117,629)
	<u>\$ 328,251</u>	<u>\$ 664,316</u>	<u>\$ 992,567</u>

7. Budget information:

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

	Budget
Adopted budget:	
Change in general operating fund	\$ —
Adjustments:	
Acquisition of tangible capital assets	719,400
Amortization of tangible capital assets	(93,262)
Accretion of asset retirement obligation	(2,640)
Proceeds from disposal of tangible capital assets	(10,000)
Debt principal repayments	27,303
Annual surplus	<u>\$ 640,801</u>

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements (continued)

Year ended December 31, 2024

8. Related party transactions:

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

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

	2024	2023
Municipal contributions:		
Township of Armour	\$ 597,984	\$ 212,755
Village of Burk's Falls	357,490	127,190
Township of Ryerson	294,492	104,776
Expenses:		
Village of Burk's Falls rent	3,242	3,242
Township of Armour snow removal	1,510	1,931
At the end of the year, amounts due from contributing municipalities are as follows:		
Township of Ryerson	16,223	19,261

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

9. Segmented disclosure and expenses by object:

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

BURK'S FALLS AND DISTRICT FIRE DEPARTMENT

Notes to Financial Statements (continued)


Year ended December 31, 2024

10. Pension agreements:

The Organization makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pensions benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2024. The results of this valuation disclosed total going concern actuarial liabilities of \$140,766 million (2023 - \$136,185 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$139,576 million (2023 - \$131,983 million) indicating a going concern actuarial deficit of \$4,913 million (2023 - \$4,202 million). Because OMERS is a multi employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Organization does not recognize any share of the Plan surplus or deficit.

Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Organization does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2024 was \$17,153 (2023 - \$14,487) for current service and is included as an expense on the Statement of Operations and Accumulated Surplus.

	Staff Report
To:	Ryerson Township Council
From:	Fred Schmeltz Roads Supervisor
Date of Meeting:	September 9, 2025
Report Title:	August Update
Report Date:	September 3, 2025

Recommendation:

That the roads report submitted be received for informational purposes.

Update:


The Nipissing Road Bridge suffered undermining of the southwest footing and the west abutment wall during the significant rainfall event; repairs were completed on August 12th by cutting open the road and material was placed in the voids. After compaction, cold patch materials were placed to repair the road surface. Ten-inch RIP RAP material was placed on the four approach embankments to help protect the footings and abutment walls from similar erosion.

Pegg's Mountain Road capital improvements have been completed for this construction season. The road was pulverized the week of August 18th. After grading the pulverized material and reshaping sections of the road, gravel application was applied the week of the August 25th. At this point the project has been completed and budgeted on target.

Gravel application has begun on Hill and Gully and South Horn Lake Road and this project is expected to be completed by end of this week.
(September 5th)

The tender for the Bartlett Lake culvert replacement was posted to our website and sent to contractors on August 21, 2025, with the closing date of September 5th.

Routine maintenance has been ongoing as capital project timelines allow.

	Staff Report
To:	Council
From:	Administrative Assistant, Kelly
Date of Meeting:	September 09, 2025
Report Title:	Animal Control By-law Amendment
Report Date:	July 18, 2025

Recommendation:

That the Township supports the requested changes to the Animal Control By-law requested from the Ministry of the Solicitor General.

Purpose/Background:

By-law # 16-24 Animal Control By-law was passed in March of 2024. Our By-law Enforcement Officers have submitted the by-law to the Ministry of the Solicitor General to be filed.

It was requested that we modify the following sections of the By-law:

1. Schedule A under the Part I Provincial Offenses Act table the following wording was add "Note: The penalty provision for the offences indicated above is Section 10.1 of By-law __-25, a certified copy of which has been filed".
2. Under section 5.1 (d) of the By-law the following wording was added "Every person who contravenes an order under this provision is guilty of an offence".

THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF RYERSON

BY-LAW # ____-25
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.
- d) Every person who contravenes an order under this provision is guilty of an offence.

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 # 16-24 is 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 9th day of September,
2025.

MAYOR

CLERK

THE CORPORATION OF THE TOWNSHIP OF RYERSON

SCHEDULE “A” TO BY-LAW #__-25

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 10.1 of By-law # __-25, a certified copy of which has been filed.

THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF RYERSON

SCHEDULE “B” TO BY-LAW # ____-25

Class of Animal	Common Names
All Venomous Arachnids	Tarantula
All Venomous Arthropods	Scorpion
All Crocodylidae	Alligator, Crocodile
All Ursidae	Bear
All Venomous Reptillia	Venomous Snake, Lizard
Serpentes of the families Pythonidae & Boidae	Python, Boa & Anaconda
All Fields (other than common cat)	Leopard, Lion, Tiger, Lynx, Puma, Cheetah, Jaguar, Panther, Bobcat, Ocelot or Hybrids
All animals on the list of Convention on International Trade and Endangered Species (CITES #1 Endangered Species List)	
All Canidae (other than common dog)	Wolf, Fox, Jackals

Note: The common names referred to in the right-hand column are some of the names of animals included in the classes of animals referred to in the left-hand column of this schedule.

The common names are provided for information purposes only and are not intended to limit the extent of the classes of animals referred to above.



District of Parry Sound Municipal Association

c/o Township of McKellar, 701 Hwy 124 McKellar, ON P0G 1C0

President: Lynda Carleton

Secretary-Treasurer: Karlee Britton

Fall 2025 Agenda – 171st Meeting – Friday, September 26, 2025

Hosted by the Township of Seguin

Orrville Community Centre, 1207 Highway 518, Orrville, ON P2A 0B6

8:15-9:00

Registration / Coffee sponsored by **MPAC**

9:00-10:00

Introduction of the Head Table

Welcome and Opening Remarks - **Mayor Ann MacDiarmid**, Township of Seguin

Land Acknowledgement & Ceremony led by **Wasauksing First Nation**

Greetings from Parry Sound-Muskoka MPP, **Graydon Smith**

Greetings from Parry Sound-Muskoka MP, **Scott Aitchison** (*invited*)

FONOM Update *presented by* **Lynda Carleton**

The Almaguin Community Hatchery Program Funding Announcement, **Jerry Brandt**

10:00-10:15

Parry Sound Area Municipal Airport *presented by* Neil Pirie, Airport Manager

10:15-10:35

Property Tax Sale *presented by* RealTax President, Narbe Alexandrian

10:35-10:50

Coffee break sponsored by **TBA**

10:50-11:10

Almaguin Housing Task Force Update *presented by* Acting Vice-Chairs Rod Ward, Armour Mayor and Dave Gray, Director of Economic Development, Almaguin Community Economic Development & Amour CAO

11:10-11:40

AI (Artificial Intelligence) in the Workplace *presented by* Forrest Pengra, Director of Strategic Initiatives, Township of Seguin

11:40-12:00

The Effect of Excessive Wakes on Our Lakes *presented by* Dr. Timothy James, Board Director, Safe Quiet Lakes

12:00-1:00

Lunch – Turkey Dinner and Dessert by **Jim Macoubrey**

1:00-2:00

Natural Resource Asset Management Planning: Risks of Overlooking Assets and Insights from a Moderated Panel Discussion *featuring:*

Oscar Poloni, Partner, KPMG

and **Representatives from the District's Municipalities & Partner Agencies**

2:00

Resolutions / Business Meeting

- Adoption of the Minutes of the Spring 2025 Meeting
- Treasurer's Report January 1, 2025 to July 31, 2025
- Minutes of the August 12, 2025 Executive Meeting

Draw for Mystery Door Prize from the **Rosseau General Store**: Must be present to claim

Host and Date of Next Meeting: Friday, May 29, 2026, *hosted by the Town of Kearney*
Adjournment

*A sweet treat of jam provided to you compliments of Seguin's own **Crofter's Organic***

The Municipal Corporation of the Township of Ryerson

By-Law # -25

Being a by-law to enter into a Library Agreement.

WHEREAS Section 5(1) of the *Public Libraries Act*, R.S.O. 1990, C.P. 44, authorizes two or more municipalities to make an agreement for the establishment of a union public library;

AND WHEREAS Council deems it appropriate to enter into a new agreement with the Village of Burk’s Falls and the Township of Armour to govern the existing The Burk’s Falls, Armour and Ryerson Union Public Library Board;

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

- 1. That the agreement between the Township of Ryerson, the Township of Armour, and the Village of Burk’s Falls with respect to the Burk’s Falls, Armour, Ryerson Union Public Library, hereby attached as Schedule A and being part of this by-law, be entered into.
- 2. That the Mayor and the Clerk be given the authority to sign the agreement on behalf of the Township of Armour.
- 3. THAT this By-law shall take effect upon its passing.

Read in its entirety, approved, signed and the seal of the Corporation affixed thereto and finally passed in open Council this 9th day of September, 2025.

Mayor

Clerk

Schedule A of By-law # -2025

LIBRARY AGREEMENT

BETWEEN

**THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR
THE CORPORATION OF THE TOWNSHIP OF RYERSON
AND THE CORPORATION OF THE MUNICIPALITY OF
THE VILLAGE OF BURK’S FALLS**

WHEREAS the councils of two of more municipalities may make an agreement for the establishment of a union public library, *Public Libraries Act, R.S.O. 1990, c. P. 44* (hereinafter the “Act”);

AND WHEREAS a union public library was established under the *Public Libraries Act, 1984. S.O. 1984, c.57* by The Municipal Corporation of the Township of Armour, The Corporation of the Township of Ryerson and The Corporation of the Municipality of the Village of Burk’s Falls, effective January 1986 and such union public library was continued under agreement dated March 22nd, 2022 (the 2022 Agreement);

AND WHEREAS the municipal parties wish to terminate, update and replace the 2022 Agreement

NOW THEREFORE, the parties hereto agree as follows:

1. ESTABLISHMENT OF A UNION PUBLIC LIBRARY

- a. The union public library being a corporation known in English as The Burk’s Falls, Armour and Ryerson Union Public Library Board (which may be referenced hereinafter as “the Board”) is continued and shall be governed by the Act and this Agreement. The aforementioned 2022 Agreement is hereby terminated.
- b. The Burk’s Falls, Armour and Ryerson Union Public Library Board shall be composed of nine (9) members as prescribed herein:
 - i. Three (3) Council representatives from union member municipalities
 - Township of Armour – one (1)
 - Township of Ryerson – one (1)
 - Village of Burk’s Falls – one (1);
 - ii. Six (6) Community Members
 - Township of Armour – two (2)
 - Township of Ryerson – two (2)
 - Village of Burk’s Falls – two (2).
- c. Members shall hold office for a term concurrent with the term of the appointing Council, or until a successor is appointed.
- d. Council and Community Members shall be appointed by their respective Councils.

2. APPOINTMENT OF CHIEF EXECUTIVE OFFICER, SECRETARY AND TREASURER

- a. The Burk’s Falls, Armour & Ryerson Union Public Library Board shall appoint a Chief Executive Officer who shall have general supervision over and direction of the operations of the public library and its staff, shall attend all

Board meetings and shall have the other powers and duties that the Board assigns to him or her from time to time.

- b. The Board shall appoint a Secretary who shall;
 - i. Conduct the Board's correspondence; and
 - ii. Keep minutes of every meeting of the Board.
- c. The Board shall appoint a Treasurer who shall;
 - i. Receive and account for all the Board's money;
 - ii. Open an account or accounts in the name of the Board in a chartered bank, trust company or credit union, approved by the Board;
 - iii. Deposit all money received on the Board's behalf to the credit of that account or accounts; and
 - iv. Disburse the money as the Board directs.
- d. The same person may both be the Secretary and the Treasurer, and the Chief Executive Officer appointed under subsection (2) may be the Secretary and the Treasurer.
- e. The Municipal Corporation of the Township of Armour shall be responsible for the provision of bookkeeping services on behalf of the Library Board for a period of one (1) year from the latest date of execution of this agreement. Upon the expiry of the foregoing, the Board shall be responsible for its bookkeeping.

3. COMMUNICATION

- a. The key contacts for the Library Board shall be the Chief Executive Officer (CEO) and the Chair of the Board. The key contact for each municipality shall be the Municipal Clerk.
- b. Formal communications related to governance, budgeting, policy matters, or strategic planning shall be directed in writing between the designated key contacts.
- c. The Library Board shall provide timely notice to the Municipal Clerks of any Board decisions or matters requiring municipal input or approval under the Act. The participating municipalities shall provide timely notice of any Council decisions or matters related to the Library Board or its operations.

4. ESTIMATES

- a. The Board shall submit its proposed annual budget to each Municipal Council by October 1st.
- b. The Board shall submit, with its estimates, a statement as to the proportion of the estimates that is to be charged to each of the municipalities, and if the estimates of the Board are approved or amended and approved by the Councils of the municipalities representing more than one-half of the population of the area for which the Board was established, they are binding on all municipalities.
- c. The estimate proportion for each of the Councils shall be determined annually based on the population of each municipality as a percentage of the total population of the member municipalities. Population shall be based upon the most recent Census Data available from Statistics Canada. The current census data and percentages are as follows:

Union Member	2021 Population	Percentage
Township of Armour	1459	46.16%
Village of Burk’s Falls	957	30.27%
Township of Ryerson	745	23.57%

- d. Payment from the municipalities to the Burk’s Falls Armour & Ryerson Union Public Library will be made as follows;
 - i. First payment due between January 1st and January 31st equal to one-half the municipal payment of the previous year;
 - ii. Remainder due when the new budget is approved.

5. DISPUTE RESOLUTION

- a. In the event of any dispute arising out of, or in connection with, this agreement, participating municipalities agree to first attempt to resolve the matter through mediation. If mediation fails the dispute may be referred to arbitration in accordance with the rules of the Ontario Arbitration Act.
- b. The dispute resolution process must be followed as prescribed in section 5, item a. prior to any participating municipality becoming eligible to withdraw from this agreement.

6. AGREEMENT WITHDRAWAL

- a. Any participating municipalities wishing to withdraw from this agreement must:
 - i. Engage the dispute resolution process prescribed in section 5 of this agreement; and
 - ii. Provide a minimum of 1-year written notice to all other participating municipalities.
- b. Upon the withdrawal, the withdrawing party shall not be entitled to any of the assets or responsible for the future liabilities of the Board.

Remainder of Page Intentionally Blank

7. ENTIRE CONTRACT

- a. In the event of a conflict between any provisions of this Agreement and any provisions of the Act, the provision of the Act prevails.
- b. This Agreement constitutes the entire Agreement between the parties.

IN WITNESS THEREOF THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF ARMOUR HAS HERETO AFFIXED ITS CORPORATE SEAL ATTESTED BY THE HAND OF ITS PROPER SIGNING OFFICERS.

Dated at Armour, this ____ day of _____, 2025

Rod Ward, Mayor

Charlene Watt, Clerk

IN WITNESS THEREOF THE CORPORATION OF THE TOWNSHIP OF RYERSON HAS HERETO AFFIXED ITS CORPORATE SEAL ATTESTED BY THE HAND OF ITS PROPER SIGNING OFFICERS.

Dated at Ryerson, this ____ day of _____, 2025

George Sterling, Mayor

Nancy Field, Clerk

IN WITNESS THEREOF THE CORPORATION OF THE MUNICIPALITY OF VILLAGE OF BURK’S FALLS HAS HERETO AFFIXED ITS CORPORATE SEAL ATTESTED BY THE HAND OF ITS PROPER SIGNING OFFICERS.

Dated at Burk’s Falls, this ____ day of _____, 2025

Chris Hope, Mayor

Denis Duguay, Clerk

Mayor's Report – Governance of Family Health Teams

To: Members of Council
From: Rod Ward, Mayor
Date: August 12, 2025

Subject: Support for Standardized Governance Models for Family Health Teams

Family Health Teams are a vital part of Ontario's healthcare system, particularly in rural and underserved communities like ours. These teams provide collaborative, team-based care that improves patient outcomes and relieves pressure on hospitals and emergency services.

Our municipality, like many others across the province, continues to invest local taxpayer dollars to support healthcare delivery — through physician recruitment efforts, infrastructure, and other community health initiatives. However, despite this investment and our community's reliance on these services, municipal and community voices are often underrepresented on the boards that govern Family Health Teams.

Currently, there is no mandatory governance framework for these boards, which has led to inconsistent representation and, in some cases, governance structures that do not reflect the communities they serve. This can lead to decisions being made without sufficient local input, oversight, or accountability.

The attached resolution calls on the Province of Ontario to implement a standardized and mandatory governance model for Family Health Teams, requiring that at least 50% of board members be community representatives. This would help ensure local interests are considered in decision-making, and strengthen transparency and trust in our healthcare system.

I recommend Council's support for this resolution and the forwarding of it to the appropriate provincial bodies and municipal partners.

Sincerely,

Rod Ward

Rod Ward
Mayor



CORPORATION OF THE TOWNSHIP OF ARMOUR

RESOLUTION

Date: August 12, 2025

Motion # 248

WHEREAS Ontario's Family Health Teams provide team-based healthcare which is critical to our communities;

AND WHEREAS healthcare in Ontario is publicly funded;

AND WHEREAS municipalities invest significant additional public/taxpayer money in support of Family Health Teams and other healthcare-related organizations, including supports for primary care recruitment, healthcare facilities, and additional community healthcare needs;

AND WHEREAS the governance models for Family Health Teams in Ontario do not follow mandatory standards;

AND WHEREAS governance models are designed to ensure appropriate representation, transparency, and guardrails with respect to potential conflicts of interest for the organizations they represent;

AND WHEREAS many boards of Family Health Teams are not balanced in terms of representation from the communities and municipalities that they cover;

AND WHEREAS the lack of a standard and balanced governance model means that the needs of the local communities are not necessarily fully represented;

AND WHEREAS the province is directing the Primary Care Action Team (PCAT), through Dr. Jane Philpott, to ensure connected and convenient healthcare across the province;

AND WHEREAS Family Health Teams are crucial in the delivery of the mandate of PCAT;

NOW THEREFORE BE IT RESOLVED THAT The Council of the Township of Armour urges the Province of Ontario to implement a standard and mandatory governance model for the boards of Family Health Teams across the province, which ensures that community members make up 50% of the overall board membership to ensure appropriate representation for the communities which use and support healthcare in their local area;

AND THAT a copy of this resolution be forwarded to the Honourable Doug Ford, Premier of Ontario; the Honourable Sylvia Jones, Deputy Premier and Minister of Health; Dr. Jane Philpott, Chair of the Primary Care Action Team; the Association of Municipalities of Ontario (AMO); the Association of Family Health Teams of Ontario (AFHTO); and all municipalities in Ontario.

Moved by:

Blakelock, Rod	<input type="checkbox"/>
Brandt, Jerry	<input checked="" type="checkbox"/>
Haggart-Davis, Dorothy	<input type="checkbox"/>
Ward, Rod	<input type="checkbox"/>
Whitwell, Wendy	<input type="checkbox"/>

Seconded by:

Blakelock, Rod	<input type="checkbox"/>
Brandt, Jerry	<input type="checkbox"/>
Haggart-Davis, Dorothy	<input checked="" type="checkbox"/>
Ward, Rod	<input type="checkbox"/>
Whitwell, Wendy	<input type="checkbox"/>

Carried / Defeated

R

Declaration of Pecuniary Interest by:

Recorded vote requested by:

Recorded Vote:

Blakelock, Rod

Brandt, Jerry

Haggart-Davis, Dorothy

Ward, Rod

Whitwell, Wendy

For

☐

☐

☐

☐

☐

Opposed

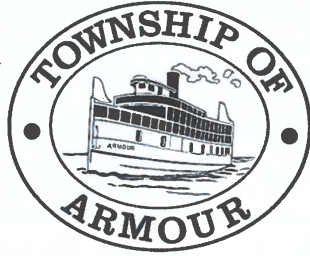
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DISTRICT OF PARRY SOUND

56 ONTARIO STREET
PO BOX 533
BURK'S FALLS, ON
POA 1C0

(705) 382-3332

(705) 382-2954

Fax: (705) 382-2068

Email: rward@armourtownship.ca

Website: www.armourtownship.ca

Mayor's Report – Governance of Family Health Teams

To: Members of Council
From: Rod Ward, Mayor
Date: August 12, 2025

Subject: Support for Standardized Governance Models for Family Health Teams

Family Health Teams are a vital part of Ontario's healthcare system, particularly in rural and underserved communities like ours. These teams provide collaborative, team-based care that improves patient outcomes and relieves pressure on hospitals and emergency services.

Our municipality, like many others across the province, continues to invest local taxpayer dollars to support healthcare delivery — through physician recruitment efforts, infrastructure, and other community health initiatives. However, despite this investment and our community's reliance on these services, municipal and community voices are often underrepresented on the boards that govern Family Health Teams.

Currently, there is no mandatory governance framework for these boards, which has led to inconsistent representation and, in some cases, governance structures that do not reflect the communities they serve. This can lead to decisions being made without sufficient local input, oversight, or accountability.

The attached resolution calls on the Province of Ontario to implement a standardized and mandatory governance model for Family Health Teams, requiring that at least 50% of board members be community representatives. This would help ensure local interests are considered in decision-making, and strengthen transparency and trust in our healthcare system.

I recommend Council's support for this resolution and the forwarding of it to the appropriate provincial bodies and municipal partners.

Sincerely,

Rod Ward

Rod Ward
Mayor



The Corporation of the
City of North Bay
200 McIntyre St. East
P.O. Box 360
North Bay, Ontario
Canada P1B 8H8
Tel: 705 474-0400

OFFICE OF THE CITY CLERK
Direct Line: (705) 474-0626, ext. 2522
Fax Line: (705) 495-4353
E-mail: veronique.hie@northbay.ca

August 13, 2025

Honourable Greg Rickford
Minister of Northern Development
Suite 400
160 Bloor Street
Toronto, ON M7A 2E6

Dear Hon. Greg Rickford:

This is Resolution No. 2025-279 which was passed by Council at its Regular Meeting held Tuesday, August 12, 2025.

Resolution No. 2025-279:

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

And Whereas the program has been well received and has allowed municipalities, such as the City of North Bay, to strategically accumulate multi-year allocations in order to support large-scale infrastructure initiatives critical to community development and economic growth;

And Whereas the City of North Bay recognizes the importance of modern, safe, and efficient infrastructure to support economic growth and industrial competitiveness;

AND WHEREAS the Seymour Street Widening project from Station Road to Wallace Road, including a signalized intersection, is a critical continuation of the intersection improvement at Hwy 11/17 and Seymour Street, directly supporting a high-value industrial zone;

And Whereas this arterial corridor enables key sectors such as mining, forestry, construction, and manufacturing to receive and ship goods efficiently, impacting markets provincially and beyond;

And Whereas the updated total Seymour Street Widening project budget of approx. \$11 million includes contributions from multiple funding programs such as NORDS (\$2 million) and OCIF (\$4,259,448).

Therefore Be It Resolved That the Council of the City of North Bay strongly urges the Government of Ontario to make the Northern Ontario Resource Development Support (NORDS) program a permanent fixture of its support to Northern municipalities;

And Further Be It Resolved That the Province consider expanding program eligibility to recognize the significant impact that agricultural equipment and operations have on municipal infrastructure, particularly in rural communities;

And Further Be It Resolved That the Council of the City of North Bay formally supports the principle of stacking (accumulating) funding from multiple grant and infrastructure programs to advance strategic capital works, such as the Seymour Street Widening project, and requests continued flexibility from higher levels of government to enable effective financial planning and timely delivery of large-scale municipal infrastructure initiatives;

And Further Be It Resolved That a copy of this resolution be forwarded to the Minister of Northern Development, the Minister of Agriculture, Food and Agribusiness, the Minister of Infrastructure, the Minister of Natural Resources, Nipissing MPP Victor Fedeli, the Association of Municipalities of Ontario (AMO), the Federation of Northern Ontario Municipalities (FONOM), the Northwestern Ontario Municipal Association (NOMA), Rural Ontario Municipal Association (ROMA) and all Northern Ontario municipalities for their awareness and support."

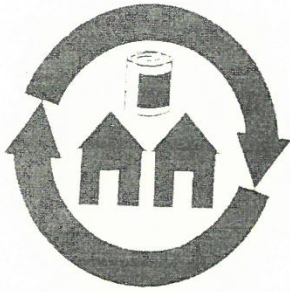
Yours truly,



Veronique Hie
Deputy City Clerk

VH/ck

cc: Minister of Agriculture, Food and Agribusiness
Minister of Infrastructure
Minister of Natural Resources
Nipissing MPP, Victor Fedeli
Association of Municipalities of Ontario (AMO)
Federation of Northern Ontario Municipalities (FONOM)
Northwestern Ontario Municipal Association (NOMA)
Rural Ontario Municipal Association (ROMA)
Northern Ontario Municipalities



Burk's Falls and District Food Bank
Serving Almaguin South
P.O. Box 694
Burk's Falls, ON, P0A 1C0

Since 1992

Serving

Township
of Armour

Village of
Burk's Falls

Town of
Kearney

Municipality of
Magnetawan

Township of
McMurrich/
Monteith

Township
Of Perry

Township
of Ryerson

Memberships

Feed Ontario

Food Banks Canada

August 2025

Kelly Morissette
c/o Ryerson Municipal Office
28 Midlothian Road
Burk's Falls, Ontario
P0A 1C0

Kelly,

The Burk's Falls and District Food Bank would like to extend a sincere 'thank you' for, once again, inviting us to participate at your Township Yard Sale.

It was a fantastic day – great that the weather co-operated this year, the attendance was great and we raised over \$400.00 at our 'bake sale' and another \$316.70 from the Township, raised at your 'by donation' food table.

We had great fun so will certainly look forward to next year's event!

Sincerely,

Karen Williams
for

Board of Directors
Burk's Falls and District Food Bank

Phone messages checked daily: 705-380-4669

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2025**

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2025**

Month	No. of Permits	Permit Fees	Project Values	SFD'S, Seasonal Dwellings and Multi-Unit Dwellings	
				<u>2024</u>	<u>2025</u>
Burks Falls	10	\$61,937.50	\$4,061,500.00	2	2
Joly	2	\$4,827.50	\$308,500.00	0	1
South River	3	\$10,470.00	\$678,000.00	0	1
Machar	26	\$67,815.00	\$3,969,972.00	7	8
Strong	15	\$42,325.00	\$2,716,500.00	3	3
Ryerson	15	\$45,580.50	\$2,938,700.00	4	2
Sundridge	8	\$11,120.00	\$688,000.00	3	3
TOTALS	79	\$244,075.50	\$15,361,172.00		20
Permit activity at end of June 30, 2025					
TOTALS	64	\$159,416.50	\$9,951,100.00	19	
Permit activity at end of June 30, 2024					
TOTALS	15	\$84,659.00	\$5,410,072.00		1
Difference from previous year					

[illegible]



The Municipality of the
VILLAGE OF BURK'S FALLS

Moved By: NK Date: August 19, 2025

Seconded By: AB Resolution # 2025- 282

Be it resolved;

Whereas the District of Parry Sound Social Services Board Area 4 Representative has forfeited their position;

And whereas there is a need for a new Area 4 representative on the board;

Now therefore be it resolved that the Council for the Village of Burk's Falls wishes to nominate SEAN COTTON to represent Area 4 on the District of Parry Sound Social Services Board.
COUNCIL

Recorded Vote requested by: _____

Ryan Baptiste	for / opposed
Ashley Brandt	for / opposed
Sean Cotton	for / opposed
Chris Hope	for / opposed
Nancy Kyte	for / opposed

<u>6</u>	<u> </u>	<u> </u>
Carried	Defeated	Deferred

Pecuniary Interest declared by:

AB
Mayor



Town of
Kearney

COUNCIL RESOLUTION # 2025 - 223

Date: August 13, 2025

MOVED BY:

- ☐ Beaucage, Keven
- ☐ Pateman, Heather
- ☒ Rickward, Michael – Deputy Mayor
- ☐ Sharer, Jill

SECONDED BY:

- ☐ Beaucage, Keven
- ☐ Pateman, Heather
- ☐ Rickward, Michael – Deputy Mayor
- ☒ Sharer, Jill

BE IT RESOLVED that the Council of the Corporation of the Town of Kearney hereby receives the request from DSSAB regarding a Board Vacancy for Area 4 Representation;

AND FURTHER supports the appointment of:

1. Sean Cotton or
2. _____

CARRIED ☒

[Signature]

DEFEATED ☐ _____

Recorded Vote Requested by: _____

Recorded Vote:

For

Opposed

- | | | |
|----------------------------------|--------------------------|--------------------------|
| Beaucage, Keven | <input type="checkbox"/> | <input type="checkbox"/> |
| Pateman, Heather | <input type="checkbox"/> | <input type="checkbox"/> |
| Philip, Cheryl – Mayor | <input type="checkbox"/> | <input type="checkbox"/> |
| Rickward, Michael – Deputy Mayor | <input type="checkbox"/> | <input type="checkbox"/> |
| Sharer, Jill | <input type="checkbox"/> | <input type="checkbox"/> |



**The Corporation of the
Township of Perry**

Box 70 1695 Emsdale Road Emsdale, Ontario P0A 1J0

Date: August 20, 2025

Resolution No.: 2025- 284

Moved By: Margaret Ann MacPhail **Seconded By:** Paul Sowrey

Be it resolved that the Council of the Corporation of the Township of Perry does hereby make recommendation for the appointment of Sean Cotton as an Area 4 representative to the Parry Sound District Social Services Administration Board.

Carried: ✓ **Defeated:**


Norm Hofstetter, Mayor

RECORDED VOTE		
Council	For	Against
Councillors Jim Cushman		
Joe Lumley		
Margaret Ann MacPhail		
Paul Sowrey		
Mayor Norm Hofstetter		



CORPORATION OF THE TOWNSHIP OF ARMOUR

RESOLUTION

Date: August 26, 2025

Motion # 263

Whereas the District of Parry Sound Services Board Area 4 Representative has forfeited their position,

And Whereas there is a requirement for a new Area 4 Representative on the Board;

Now Therefore be it resolved that the Council of the Township of Armour rescinds Motion #134 dated May 9, 2023 nominating Councillor Ryan Baptiste;

And Hereby supports the nomination of Councillor Sean Cotton from the Village of Burk's Falls to represent Area 4 on the District of Parry Sound Social Services Board.

Moved by:	Blakelock, Rod	<input type="checkbox"/>	Seconded by:	Blakelock, Rod	<input checked="" type="checkbox"/>
	Brandt, Jerry	<input type="checkbox"/>		Brandt, Jerry	<input type="checkbox"/>
	Haggart-Davis, Dorothy	<input checked="" type="checkbox"/>		Haggart-Davis, Dorothy	<input type="checkbox"/>
	Ward, Rod	<input type="checkbox"/>		Ward, Rod	<input type="checkbox"/>
	Whitwell, Wendy	<input type="checkbox"/>		Whitwell, Wendy	<input type="checkbox"/>

Carried / Defeated

Declaration of Pecuniary Interest by:
Recorded vote requested by:

Recorded Vote:

Blakelock, Rod

Brandt, Jerry

Haggart-Davis, Dorothy

Ward, Rod

Whitwell, Wendy

For

☐
☐
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☐
☐

Opposed

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☐
☐
☐
☐

TRI COUNCIL INFORMAL SUB-COMMITTEE MEETING **MINUTES**

Tuesday, August 05, 2025 – 1:30PM

Location: Young at Heart Seniors Centre, 136 Yonge, Burk's Falls

Attendance: Armour Township: Councillor Wendy Whitwell, CAO Dave Gray
Ryerson Township: Councillor Delynne Patterson, CAO/Treasurer Brayden Robinson
Village of Burk's Falls: Deputy Mayor Sean Cotton (attended by Zoom)
CAO/Clerk Denis Duguay

Meeting called to order at 1:30 PM

Discussion Items:

Library Agreement review

The committee revisited the agreement changes discussed at the previous meeting, redirecting the conversation to earlier concerns about council members' and members-at-large terms on the board. The focus was on the legality of enforcing capped term limits and the overall number of board members. Armour CAO mentioned that legal counsel had not provided a response in time for the meeting.

The committee then turned to the selection process for members-at-large. It was suggested that selections be made based on the individuals' skills, with the appointment process guided by a consensus among the partners.

The committee reviewed the section of the agreement outlining the current bookkeeping process and recommended transferring responsibility for bookkeeping to the library board in one year, allowing sufficient time for staff training. There was also a question raised about whether bookkeeping duties are included in the current job descriptions or should be considered in future updates, as job descriptions are currently under review. This review could potentially impact pay equity and the pay grid, highlighting the possibility of a service delivery review.

The discussion then expanded to the potential for more comprehensive training for councillors serving on the board, focusing specifically on the Library Act.

Following that, the conversation shifted to the funding formula in the agreement, exploring the feasibility of applying a uniform formula across all agreements in order to standardize the approach.

New Library Build

The committee suggested including the topic of the new library build at the TRI-COUNCIL meeting in October, aiming to secure in principle commitments from all three partners, similar to the approach taken with the New Fire Hall project. Concerns were raised regarding the differences between a new library and a new fire hall, highlighting the importance of circulating a previously conducted “needs assessment” Strategic Plan.

Regional Services (Future of Almaguin)

The committee discussed the future of Almaguin, focusing on the services that will be needed to meet the region’s evolving demands. They also explored how community integration education could help partners address these future needs. The conversation shifted to the importance of standardizing agreements that could serve multiple municipalities. Additionally, the committee considered the structure of a shared services group, discussing how it could be organized to foster greater collaboration and efficiency across the region.

Next Step: Shared Services Agreements

Actions:

- Funding formula (%) standard for all agreements
- Timeline for the new library build
- Partner concerns/comments regarding current Fire and Arena agreements
- Partner input for sub-committees to handle operational process for individual agreements (Fire, Library, Landfill, Arena).

Armour CAO, Dave Gray, will present the library agreement at the August TRI-COUNCIL meeting for approval from all partners.

Next Meeting:

Monday September 15 @ 1:30 PM – Township of Armour Municipal Office

Adjournment
3:05 PM

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2025**

Month	No. of Permits	Permit Fees	Project Values	Size (sq.m)
January	7	\$12,586.00	\$791,900.00	137
February	5	\$19,070.00	\$1,238,000.00	1552
March	10	\$37,040.50	\$2,402,700.00	1321
April	13	\$30,650.00	\$1,952,000.00	1372
May	19	\$51,896.00	\$2,954,772.00	1535
June	15	\$42,825.00	\$2,754,000.00	3016
July	10	\$50,008.00	\$3,267,800.00	2269
August	13	\$25,125.00	\$1,462,000.00	2249
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	92	\$269,200.50	\$16,823,172.00	New Construction 13451 Demolitions 298

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2025**

Month	No. of Permits	Permit Fees	Project Values	SFD'S, Seasonal Dwellings and Multi-Unit Dwellings	
				2024	2025
Burks Falls	13	\$67,337.50	\$4,401,500.00	3	2
Joly	2	\$4,827.50	\$308,500.00	0	1
South River	3	\$10,470.00	\$678,000.00	1	1
Machar	30	\$77,495.00	\$4,479,972.00	7	9
Strong	17	\$43,075.00	\$2,735,500.00	4	3
Ryerson	16	\$45,800.50	\$2,946,700.00	4	2
Sundridge	11	\$20,195.00	\$1,273,000.00	3	4
TOTALS	92	\$269,200.50	\$16,823,172.00		22
Permit activity at end of August 31, 2025					
TOTALS	82	\$183,011.50	\$11,402,100.00	22	
Permit activity at end of August 31, 2024					
TOTALS	10	\$86,189.00	\$5,421,072.50		0
Difference from previous year					