Agenda

Regular Meeting of Council

Corporation of the Township of The North Shore
Wednesday, February 5th, 2025
6:00 PM

Township of the North Shore is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting
https://us02web.zoom.us/j/86416779915?pwd=gQaoy3kCqAID7tzpJVCWl2PlZzm6qE.1

Meeting ID: 864 1677 9915
Passcode: 598455

This meeting is being held in a Hybrid setting. Attendees may choose to attend via ZOOM or in person in the Municipal Office Council Chambers located at 1385 Highway 17, Algoma Mills.

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **DISCLOSURES OF PECUNIARY INTEREST**
4. **PRESENTATIONS/DELEGATION**
   a) Cunningham Swan - Integrity Commissioner Reports dated January 10th, 2025.
   b) KPMG - Consolidated Financial Statements for the year ended December 31, 2023, Combined Audit Planning and Findings Report for the year ended December 31, 2023
5. **ADOPTION OF MINUTES**
   a) Minutes of the Regular meeting of January 15th, 2025
6. **COUNCIL MEMBERS REPORT**
7. **REPORTS AND MOTIONS OF MUNICIPAL STAFF, COMMITTEES, AND COMMUNICATIONS**
   a) Recreation Committee report and Recommendations from the January 14th, 2025, Recreation Committee meeting
   b) Quarterly Report - 4th Quarter 2024 - Finance
   c) 4th Quarter 2024 Budget Variance Report and Capital Worksheet
   d) Capital Budget and Grant use report
   e) Final Report, January 2025 - Office of the Ontario Ombudsman
   f) Town Hall Meeting Policy

Consent Agenda

a) Letter from the Ministry of Rural Affairs regarding the Enabling Ontario: Ontario's rural Economic Development Strategy
b) Email from the Ministry of Natural Resources regarding the Conservations Authority Act

8. **OLD BUSINESS (INCLUDES THE FOLLOWING WRITTEN LETTERS/REPORTS)**
   a) Insurance Claim - Theft of deer at 5165 Highway 17, Spragge
   b) Township of The North Shore Accounting System upgrade - Munisoft

9. **INTRODUCTION, READING AND CONSIDERATION OF BY-LAWS**

10. **NOTICES OF MOTION**

11. **QUESTION PERIOD**

12. **CLOSED SESSION**
    To move to Closed Session pursuant to Section 239 (2) of the Municipal Act, to consider:

    (b) personal matters about an identifiable individual, including municipal or local board employees
    (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose
    (h) information explicitly supplied in confidence to the municipality or local board by Canada, a province or territory or a Crown agency of any of them
    (k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board

Closed session meeting attendance by: Township of The North Shore Municipal Council, Clerk, Interim Treasurer

For the purpose of legal and human resource matters

13. **REPORT FROM CLOSED SESSION**

14. **CONFIRMATORY BY-LAW**
    By-law 25-10 being a by-law to confirm the proceedings of Council at its meeting held February 5th, 2025, be read a first, second and third time enacted and passed.

15. **ADJOURNMENT**

4a

TOWNSHIP OF THE NORTH SHORE

Resolution # 18

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

REGULAR COUNCIL MEETING

MEETING DATE: January 15th, 2025

AGENDA ITEM(S): 7g

MOVED BY: R. Welburn

SECONDED BY: L. Menard

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the report regarding notice of Integrity Commissioner reports being brought to the February 5th, 2025, Regular Council meeting for information purposes, and that Council direct staff to schedule with the Integrity Commissioner to attend the February 5th, 2025, Regular Council meeting to provide explanation of the Report received and answer any questions.

Conflict of Interest disclosed by :	**Ward 1**	**Ward 2**	**Ward 3**	**At Large**	**Mayor**	
Seat Vacated : Y	**N**	**Recorded Vote Requested by :**				
Recorded Vote : (Y) ea,	**(N) ay,**	**Ward 1**	**Ward 2**	**Ward 3**	**At Large**	**Mayor**
DEFEATED	**DEFERRED**	**CARRIED** ✓				

MAYOR or CHAIR or (Acting)

Cunningham Swan
LAWYERS
• EST 1894 •

Tony E. Fleming
Direct Line: 613.546.8096
E-mail: tfleming@cswan.com

CONFIDENTIAL

January 10, 2025

DELIVERED BY EMAIL TO: municipalclerk@townshipofthenorthshore.ca

Mayor and Council
c/o Rachel Jean Schneider, Clerk
Township of The North Shore
P.O. Box 108, 1385 Hwy 17
Algoma Mills, ON
P0R 1A0

Dear: Mayor and Council:

RE: Code of Conduct Complaint- Final Report
Our File No 36669-20

Please be advised that our investigation under the Code of Conduct is now complete. We attach the final report herewith and the report should now be circulated to members of the Council. We have provided a copy of the report to the Member and Complainant separately.

This investigation is hereby closed.

Sincerely,

Cunningham, Swan, Carty, Little & Bonham LLP

Tony E. Fleming, C.S.
LSO Certified Specialist in Municipal Law
(Local Government / Land Use Planning)
Anthony Fleming Professional Corporation
TEF:sw

{01378135.DOCX:}

Cunningham Swan
LAWYERS
• EST 1894 •

Tony E. Fleming
Direct Line: 613.546.8096
E-mail: tfleming@cswan.com

CONFIDENTIAL

January 10, 2025

SENT BY EMAIL TO: municipalclerk@townshipofthenorthshore.ca

Mayor and Council
c/o Rachel Jean Schneider, Clerk
Township of The North Shore
P.O. Box 108, 1385 Hwy 17
Algoma Mills, ON
P0R 1A0

Dear Ms. Schneider:

RE: Code of Conduct Complaint – Report
Our File No. 36669-20

This public report of our investigation is being provided to Council in accordance with Section 223.6(1) of the *Municipal Act*. We note that Section 223.6(3) of the *Municipal Act* requires that Council make the report public. The Clerk should identify on the agenda for the next open session Council meeting that this report will be discussed. Staff should consider whether it is appropriate to place the full report on the agenda in advance of Council deciding how the report should otherwise be made public.

Should Council desire, the Integrity Commissioner is prepared to attend virtually at the open session meeting to present the report and answer any questions from Council.

At the meeting, Council must first receive the report for information. The only decision Council is afforded under the *Municipal Act* is to decide how the report will be made public, and whether to adopt any recommendations made by the Integrity Commissioner. Council does not have the authority to alter the findings of the report, only consider the recommendations.

TEL:613-544-0211
FAX:613-542-9814
EMAIL:INFO@CSWAN.COM
WEB:WWW.CSWAN.COM

Smith Robinson Building, Suite 300 • 27 Princess St, Kingston, ON, K7L 1A3

The Integrity Commissioner has included only the information in this report that is necessary to understand the findings. In making decisions about what information to include, the Integrity Commissioner is guided by the duties set out in the *Municipal Act*. Members of Council are also reminded that Council has assigned to the Integrity Commissioner the duty to conduct investigations in response to complaints under the Code of Conduct, and that the Integrity Commissioner is bound by the statutory framework to undertake a thorough process in an independent manner. The findings of this report represent the Integrity Commissioner's final decision in this matter.

Timeline of Investigation

- November 29, 2024, complaint received
- December 2024, preliminary review
- December 16, 2024, letter to complainant to confirm only a portion of the complaint would be investigated
- December 17, 2024, complaint package sent to Member
- December 18, 2024, meeting recording sent to Member
- January 6, 2024, interview with Member

Complaint Overview

The complaint alleged that Councillor Richard Welburn (the "Member") acted inappropriately at a closed session of Council on November 27, 2024. The complaint also alleged inappropriate behaviour at the open session of the same Council meeting. After a preliminary review, we dismissed the aspect of the compliant related to the open session meeting and proceeded with an investigation of the closed meeting only.

At the closed session, it is alleged that the Member commented that he did not want to receive a copy of a lawyer's letter written on behalf of a staff member. The Member stated that he was concerned what could happen in the future if the staff member were upset with him and could be accused by the staff member of spreading the information contained in the letter, as he was now aware of it.

The Code of Conduct

The Complaint engaged the following provisions of the Code of Conduct:

> 8.1 Under the direction of the senior administrative staff, and in accordance with the decisions of Council, staff and Officers are required to serve the municipal corporation as a whole. Every Member shall be respectful of the role of staff and Officers to provide advice based on political neutrality and objectivity and without undue influence from any Member or group of Members. Accordingly, no Member shall maliciously or falsely injure or impugn the professional or ethical reputation of any staff person or Officer.

. . .
8.3 Every Member shall show respect for staff and Officers, and for their professional capacities and responsibilities.

Factual Findings

There is no dispute as to what was said at the closed session. We reviewed the recording and confirmed that a letter was placed on the agenda from a lawyer retained by a staff member. The content of the letter was not reviewed in this investigation and was not necessary to investigate the allegations.

The Member questioned why the letter was provided and asked if Township legal counsel had been consulted about whether members of Council needed to be provided with the letter. These were reasonable questions to ask.

Had the Member stopped there, no breach of the Code of Conduct would have occurred. Unfortunately, the Member did not stop there and went on to say:

> "what happens 6 months down the road and [the staff member] is upset with me and now I get a letter– not saying they will or won't – are we not setting ourselves up – don't think it can't happen to anyone in that room"

The Member then later in the meeting stated that he was trying to "protect himself" and that he did not trust that 6 months down the road that he would not get accused of spreading the information because he was now in possession of it and could not use that as a defence.

Code of Conduct Findings

The explicit inference from the Member's statement is that the staff member in question is likely to falsely accuse him of spreading the information contained in the letter from the staff member's lawyer. The fact that the Member said that he was not saying the staff member would or would not make a false accusation does not make the accusation less offensive. The clear implication was that the staff person was capable of falsely accusing the Member of spreading the information and that he no longer had any "defence" because he was in possession of the information.

When interviewed the Member did not claim that what he said was not an accusation; he confirmed that his focus was on protecting himself from future false allegations.

Section 8.1 of the Code of Conduct states:

> ... Accordingly, no Member shall maliciously or falsely injure or impugn the professional or ethical reputation of any staff person or Officer.

Accusing a staff person of being likely to falsely accuse a member of Council of improper actions falsely injures that person's reputation and is contrary to section 8.1 of the Code of Conduct.

This complaint follows a similar pattern of behaviour exhibited in other reports that the Integrity Commissioner has brought to Council about Councillor Welburn. The Councillor has stated a number of times to the Integrity Commissioner that he does not like certain staff members and does not trust them; this is clearly exhibited in the November closed session.

The Member needs to respect his role as a representative of the Township and appreciate that regardless of his personal views, he cannot continue to be disrespectful and abusive towards staff; Councillors must put aside personal feelings and act professionally at all times.

Conclusions

As a result of the breach of the Code of Conduct, the Integrity Commissioner recommends that the Member's pay be suspended for a period of 15 days. This recommendation reflects the repeated behaviour and is intended to act as a deterrent to future behaviour.

Sincerely,

Cunningham, Swan, Carty, Little & Bonham LLP

Tony E. Fleming, C.S.
LSO Certified Specialist in Municipal Law
(Local Government / Land Use Planning)
Anthony Fleming Professional Corporation
TEF:sw

4b

Consolidated Financial Statements

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Year ended December 31, 2023

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

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Year ended December 31, 2023

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Township of the North Shore (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada. 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 judgement, 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.

____

Treasurer

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of remeasurement gain and losses for the year 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 consolidated financial position of the Township as at December 31, 2023, and its consolidated results of operations and accumulated surplus, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements ("Note 2"), which explains that certain comparative information presented for the year ended December 31, 2022 has been restated as a result of the modified retroactive adoption of the asset retirement obligation standard and the adoption of the financial statement presentation, portfolio investments and financial instrument standards. Note 2 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022 as a result of a change in accounting policy. In our opinion, such adjustments are appropriate and have been properly applied.

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

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

In preparing the financial statements, management is responsible for assessing the Township's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 Responsibility for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 represents the underlying transactions and events in a manner that achieves fair presentation.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

(date)

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

		2023		2022 (Restated - note 2)
Financial assets				
Cash	$	205,621	$	547,671
Portfolio investments (note 6)		1,234,007		629,656
Taxes receivable (note 7)		123,752		156,914
User charges receivable		7,693		3,986
Other accounts receivable (note 8)		84,024		54,213
		1,655,097		1,392,440
Financial liabilities				
Accounts payable and accrued liabilities (note 10)		91,042		141,873
Obligations under capital lease (note 11)		170,048		220,627
Deferred revenue - obligatory (note 12)		129,445		123,510
Deferred revenue - other (note 13)		521,873		345,635
Asset retirement obligation (note 14)		992,567		956,599
		1,904,975		1,788,244
Net debt		(249,878)		(395,804)
Non-financial assets				
Tangible capital assets (note 16)		5,518,601		5,755,651
Land held for resale		19,457		19,457
Prepaid expenses		76,273		75,198
		5,614,331		5,850,306
Accumulated surplus (note 17)	$	5,364,453	$	5,454,502
Accumulated surplus is comprised of:				
Accumulated operating surplus		5,375,397		5,468,243
Accumulated remeasurement losses		(10,944)		(13,741)
Accumulated surplus	$	5,364,453	$	5,454,502

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022 (Restated - note 2)
Revenues:			
Municipal taxation	$ 1,196,130	$ 1,209,545	$ 1,087,746
Provincial grants	351,124	367,919	505,624
User charges	130,978	123,632	129,113
Other	26,970	62,133	65,811
Federal grants	5,020	58,013	56,836
Penalties and interest on taxes and water	17,750	18,939	20,449
Gain on sale of land held for resale	-	163,569	-
Total revenues	1,727,972	2,003,750	1,865,579
Expenses:			
General government	394,870	434,740	417,716
Protection to persons and property	266,033	255,723	266,810
Transportation services	131,370	209,260	204,138
Environmental services	390,526	622,900	571,607
Health services	9,649	187,347	183,234
Social and family services	361,327	171,100	164,516
Recreational and cultural services	129,732	184,382	139,045
Planning and development	44,465	31,144	39,443
Total expenses	1,727,972	2,096,596	1,986,509
Annual deficit	-	(92,846)	(120,930)
Accumulated surplus, beginning of year	5,468,243	5,468,243	5,426,146
Adjustment on adoption of the asset retirement obligation standard (note 2)	-	-	163,027
Accumulated surplus, end of year	$ 5,468,243	$ 5,375,397	$ 5,468,243

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Change in Net Debt

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022 (Restated - note 2)
Annual deficit	$ -	$ (92,846)	$ (120,930)
Net remeasurement gains (losses) for the year	-	2,797	(13,741)
		(90,049)	(134,671)
Acquisition of tangible capital assets	(893,290)	(171,881)	(387,617)
Amortization of tangible capital assets	-	408,931	381,069
Gain of disposition of tangible capital assets	-	(163,569)	-
Acquisition of prepaid expenses	-	(1,075)	(23,186)
Proceeds on disposition of land held for sale	-	163,569	-
Change in net financial assets	(893,290)	145,926	(164,405)
Net debt, beginning of year	(395,804)	(395,804)	(147,107)
Adjustment on adoption of the asset retirement obligation standard (note 2)	-	-	(84,292)
Net debt, end of year	$ (1,289,094)	$ (249,878)	$ (395,804)

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Remeasurement Gains and Losses

Year ended December 31, 2023, with comparative information for 2022

		2023		2022 (Restated - note 2)
Accumulated remeasurement losses, beginning of year	$	(13,741)	$	-
Unrealized gains (losses) attributable to:				
Pooled funds		2,797		(13,741)
Net remeasurement gains (losses) for the year		2,797		(13,741)
Accumulated remeasurement losses, end of year	$	(10,944)	$	(13,741)

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

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual deficit	$ (92,846)	$ (120,930)
Items not involving cash:		
Accretion of asset retirement obligation	35,968	34,665
Amortization of tangible capital assets	408,931	381,069
Net remeasurement gains (losses)	2,797	(13,741)
Gain on disposition of tangible capital assets	(163,569)	-
	191,281	281,063
Change in non-cash assets and liabilities:		
Decrease in taxes receivable	33,162	14,425
Decrease (increase) in user charges receivable	(3,707)	1,152
Decrease (increase) in other accounts receivable	(29,811)	34,463
Decrease in accounts payable and accrued liabilities	(50,831)	(15,969)
Increase in deferred revenue - obligatory	5,935	31,525
Increase in deferred revenue - other	176,238	217,320
Increase in prepaid expenses	(1,075)	(23,186)
Net change in cash from operating activities	321,192	540,793
Investing activities:		
Change in portfolio investments	(604,351)	-
Net change in investing activities	(604,351)	-
Financing activities:		
Repayment of obligations under capital lease	(50,579)	(34,889)
Net change in cash from investing activities	(50,579)	(34,889)
Capital activities:		
Proceeds on sale of land held for resale	163,569	-
Acquisition of tangible capital assets	(171,881)	(300,799)
Net change in cash from capital activities	(8,312)	(300,799)
Net change in cash	(342,050)	205,105
Cash, beginning of year	547,671	342,566
Cash, end of year	$ 205,621	$ 547,671

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

The Corporation of the Township of the North Shore (the "Township") is a municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act and other related legislation.

1. Significant accounting policies:

The consolidated financial statements of the Township are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board and the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Township are as follows:

(a) Reporting entity:

(i) These consolidated financial statements reflect the assets, liabilities, revenues and expenses and include the activities of all committees of Council and the North Shore Cemetery Board which is under the control of Council.

All interfund and inter-organizational transactions and balances between these organizations are eliminated.

(ii) Accounting for school board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the revenue and expenses in these consolidated financial statements (note 3).

(iii) Trust funds:

Trust funds and their related operations administered by the Township are not included in these consolidated financial statements but are reported on separately on the Trust Funds Financial Statements (note 4).

(iv) Joint local boards:

These consolidated financial statements reflect contributions to the following joint local boards, which are not under the direct control of council as expenses in the consolidated statements of operations and accumulated surplus:

Algoma Public Health

Algoma District Services Administration Board

1. Significant accounting policies (continued):

(b) Accrual basis of accounting:

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

(c) Reserve and reserve funds:

Certain amounts, as approved by Council are set aside in reserves and reserve funds for future operating and capital purposes. Transfer to and from reserve and reserve funds are an adjustment to the respective fund when approved.

(d) Pension and employee benefits:

The Township accounts for is participation in the Ontario Municipal Employee Retirement Systems ("OMERS"), a multi- employer public sector pension fund, as a deferred contribution plan.

(e) Taxation and other revenues:

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC"). Tax rates are established annually by Council, incorporating amounts to be raised for local services and amount the Township is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessments. Assessments and related property taxes are subject to appeal by ratepayers. Tax adjustments as a result of supplementary assessments and appeals are estimated based on historical results.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the accounts in the period the interest and penalties are levied.

User fees and other revenues are recognized when the services are performed or goods are delivered, collection of the relevant receivable is probable, persuasive evidence of arrangement exists and fees are fixed or determinable. Amounts received for future services are deferred until the service is provided.

1. Significant accounting policies (continued):

(f) Government grants and transfers:

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

(g) Deferred revenue - obligatory:

The Township receives certain sub-divider contributions and other revenues under the authority of legislation. These funds, by their nature, are restricted in their use and, until applied to specific expenses, are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

(h) Deferred revenue - other:

The Township receives certain amounts pursuant to funding agreements that may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recorded as deferred revenue and are recognized as revenue in the fiscal year the eligibility criteria have been met. Also includes user charges and other fees which have been collected but for which the services have yet to be performed. These amounts are recognized as revenues in the fiscal year the services are performed.

(i) Landfill closure and post closure liabilities:

The liability for closure of operational sites and post-closure care has been recognized based on estimated future expenses, estimated inflation and the usage of the site's capacity during the year.

(j) Investments and investment income:

Investments consist of authorized investments pursuant to provisions of the Municipal Act and are comprised of short-term instruments in various securities. Investments with original maturity dates between three months and one year are classified as investments in the consolidated statement of financial position and are carried at fair market value.

Investment income earned on surplus funds is reported as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the deferred revenue balances.

1. Significant accounting policies (continued):

(k) Non-financial assets:

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

(l) Tangible capital assets:

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

Asset	Useful Life - Years
Buildings	10 - 50
Furniture, fixtures and equipment	5 - 50
Vehicles	10 - 20
Water and sewer infrastructure	25 - 50
Roads and bridges infrastructure	30
Leased assets	5

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 are written down when conditions indicate they no longer contribute to the Township's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their books value. The net-write-downs are accounted for as expenses in the statement of operations.

(i) Contributions of tangible capital assets

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

(ii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.

1. Significant accounting policies (continued):

(l) Tangible capital assets (continued):

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

(m) Land held for resale:

Land held for resale consisting of surplus land is recorded at the lower of cost and net realizable value.

(n) Financial Instruments:

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

The Township subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity securities and bonds that are quoted in an active market or financial assets or liabilities designated to the fair value category, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the consolidated statement of remeasurement gains and losses.

Financial assets measured at amortized cost include cash, taxes receivable, user charges receivable, and other accounts receivable.

Financial assets measured at fair value include the pooled funds held within the investment.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, and obligations under capital lease.

1. Significant accounting policies (continued):

(o) Use of estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods specified. Significant items subject to such estimates and assumptions include the valuation allowances for taxes and accounts receivable, the carrying value of tangible capital assets and asset retirement obligations.

Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(p) Asset retirement obligation:

The Township recognizes the fair value of an Asset Retirement Obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible 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

2. Change in accounting policies:

The Township adopted the following standards concurrently beginning January 1, 2022 prospectively: PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments* and PS 3450 *Financial Instruments*.

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

2. Change in accounting policies (continued):

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and nonmonetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses. PS 3041 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* no longer applies.

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

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date.

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

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

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

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

2. Change in accounting policies (continued):

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

The Township reflected the following adjustment as of December 31, 2022:

(i) An increase of $13,741 to other revenue to investments to record the fair value adjustment to the pooled funds and an accompanying increase of $13,741 to the remeasurement loss.

PS 3280 Asset Retirement Obligations:

On January 1, 2022, the Township adopted Public Accounting Standard PS 3280 *Asset Retirement Obligations*. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. The new accounting standard has resulted in a withdrawal of the existing Section PS 3270 *Solid Waste Landfill Closure and Post-Closure Liability*. The standard was adopted on the modified retrospective basis at the date of adoption. Under the modified retrospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard.

The Township removed the landfill liability that had been recognized to date and recognized an asset retirement obligation upon adoption of PS 3280 on January 1, 2022, using the modified retrospective method. The liability represents the required closure and post-closure care for the landfill site owned by the Town. The liability is measured as of the date of purchase of the site, when the liability was assumed. As of the date of adoption of the standard, the relevant discount rate is 3.76% per annum.

On January 1, 2022, the Township recognized an additional asset retirement obligation relating to several buildings owned by the Township that may contain asbestos.

In accordance with the provisions of this new standard, the Township reflected the following adjustments at January 1, 2022:

2. Change in accounting policies (continued):

(a) Landfill obligation:

(i) A decrease of $837,643 to landfill closure liabilities to remove the liability recognized to date under the old standard, and an accompanying increase of $837,643 to opening Accumulated Surplus.

(ii) An increase of $529,969 to the landfill capital asset account, representing the original estimate of the obligation as of the commencement of the use of the landfill, and an accompanying increase of $282,650 to accumulated amortization, representing increased amortization for the landfill had the liability originally been recognized.

(iii) An asset retirement obligation in the amount of $921,934, representing the original obligation discounted to the present value amount using a rate of 3.76%.

(iv) A decrease to opening accumulated surplus of $188,312, as a result of the recognition of the liability and accompanying increase in amortization expense and accretion expense for the years since commencement of operations of the landfill sites.

Furthermore, the Township reflected the following adjustment at December 31, 2022:

(i) A decrease of $25,284 to landfill closure liabilities to remove the adjustment to the liability recognized at December 31, 2022 under the old standard, and an accompanying decrease of $25,284 to environmental expenses.

(ii) An increase to the asset retirement obligation of $34,665, and an accompanying increase to environmental expenses representing the annual accretion of the asset retirement obligation.

(iii) An increase to amortization expense of $17,666, and an accompanying increase to accumulated amortization, representing the amortization of the increased landfill capital asset.

3. Operations of school boards:

Taxation, other revenues and requisitions for the school boards amounting to $178,458 (2022 - $171,233) are not reflected in these consolidated financial statements.

4. Trust funds:

Trust Funds administered by the Township amounting to $26,771 (2022 - $31,753) have not been included on the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations and accumulated surplus.

5. Contributions to unconsolidated jointed boards:

Further to note 1(a)(iv), the following contributions were made by the Township to these Boards:

	2023	2022
Algoma Public Health	$ 21,473	$ 19,995
Algoma District Social Services Administration Board	326,147	313,066
	$ 347,620	$ 333,061

6. Portfolio investments:

The Guaranteed Investment certificates have an interest rates between 5.00% and 5.58% and maturity dates between January 2024 and September 2024.

7. Taxes receivable:

	2023	2022
Current	$ 79,058	$ 75,745
Past year	8,434	15,295
Previous years	2,754	31,105
Penalties and interest	5,703	25,039
Payments in lieu	4,016	9,730
	$ 123,752	$ 156,914

8. Other accounts receivable:

Accounts receivable consist of the following:

	2023	2022
HST recoverable	$ 32,121	$ 27,581
Other receivables	51,903	26,632
	$ 84,024	$ 54,213

9. Line of credit:

A line of credit has been authorized by the Bank of Nova Scotia and bears interest at the bank's prime lending rate plus 0.5% per annum and is secured by a general security agreement and an assignment of insurance. The Township has $Nil (2022 - $Nil) borrowed at year-end of a maximum limit of $500,000.

10. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of $11,107 (2022 - $4,166) which includes amounts payable for payroll related taxes and remittances.

11. Obligation under capital lease:

The Township has financed a John Deere dozer by entering into a capital leasing arrangement. Capital lease repayments are due as follows:

2024	$	59,300
2025		39,300
2026		39,300
2027		23,356
		101,956
Less amount representing interest at 2.95%		(3,896)
	$	98,060

Interest of $3,447 (2022 – $4,411) relating to the capital lease obligation has been included in expenses.

The Township has financed a Chevrolet Silverado vehicle by entering into a capital leasing arrangement. Capital lease repayments are due as follows:

2024	$	20,090
2025		20,090
2026		20,090
2027		19,919
		80,189
Less amount representing interest at 5.49%		(8,201)
	$	71,988

Interest of $4,382 (2022 – $Nil) relating to the capital lease obligation has been included in expenses.

12. Deferred revenue - obligatory:

The continuity of transactions within the obligatory reserve funds are as described below:

		2023		2022
Federal Gas Tax				
Balance, beginning of year	$	123,510	$	91,985
Contributions received		32,896		31,525
Interest earned		6,175		
Recognized in revenue in the period		(33,136)		–
Total deferred revenue - obligatory	$	129,445	$	123,510

13. Deferred revenue – other:

		2023		2022
OCIF – Core Infrastructure	$	312,096	$	200,000
NORDS funding		195,522		127,915
2023 Property taxes		14,255		15,765
2023 Sewer and Water user charges		–		1,955
	$	521,873	$	345,635

14. Asset retirement obligation:

The Township's asset retirement obligation consists of a landfill obligation.

The Township owns and operates an active landfill site. The liability for the closure of operational sites and post-closure care has been recognized under PS 3280 Asset Retirement Obligation. 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 transition and recognition of asset retirement obligations involved an accompanying increase to the landfill and building capital assets and the restatement of prior year numbers (see note 2).

14. Asset retirement obligation (continued):

Changes in the estimated obligation during the year consists of the following:

		2023		2022
Balance, beginning of year	$	956,599	$	–
Adjustment on adoption of PS 3280 asset retirement obligation standard		–		921,934
Opening balance, as restated		956,599		921,934
Accretion expense		35,968		34,665
Balance, end of year	$	992,567	$	956,599

The Township is proceeding with an application to expand the site to accept an additional 39,990 m^3 of waste.

15. Pension agreement:

OMERS provides pension services to more than 525,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2023. The results of this valuation disclosed total going concern actuarial liabilities of $136,185 million (2022 - $130,306 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of $131,983 million (2022 - $123,628 million) indicating a going concern actuarial deficit of $4,202 million (2022 - $6,678 million). As OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees and the Township's share is not determinable. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit.

During the year ended December 31, 2023, the Township contributed $21,797 (2022 - $22,354) to OMERS for current service and is included in salaries and benefits within the statement of operations.

16. Tangible capital assets:

Cost	Balance at December 31, 2022 (Restated - note 2)	Additions	Disposals	Transfers	Balance at December 31, 2023
Land	$ 297,561	-	-	-	$ 297,561
Buildings	1,283,165	-	-	-	1,283,165
Furniture, fixtures and equipment	1,187,109	16,679	-	-	1,203,788
Vehicles	435,409	79,630	-	-	515,039
Water and sewer infrastructure	4,771,818	-	-	-	4,771,818
Roads and bridges infrastructure	3,815,321	59,339	-	-	3,874,660
Leased asset	272,579	-	-	-	272,579
Landfill	1,255,810	16,233	-	-	1,272,043
Work in progress	-	-	-	-	-
Total	$ 13,318,772	171,881	-	-	$ 13,490,653

Accumulated Amortization	Balance at December 31, 2022 (Restated - note 2)	Disposals	Amortization	Transfers	Balance at December 31, 2023
Land	$ -	-	-	-	$ -
Buildings	744,644	-	28,920	-	773,564
Furniture, fixtures and equipment	687,795	-	72,707	-	760,502
Vehicles	294,381	-	40,427	-	334,808
Water and sewer infrastructure	2,556,477	-	138,762	-	2,695,239
Roads and bridges infrastructure	2,876,863	-	90,799	-	2,967,662
Leased asset	102,645	-	19,650	-	122,295
Landfill	300,316	-	17,666		317,982
Total	$ 7,563,121	-	408,931	-	$ 7,972,052

	Net book value, December 31, 2022 (Restated - note 2)	Net book value, December 31, 2023
Land	$ 297,561	$ 297,561
Buildings	538,521	509,601
Furniture, fixtures and equipment	499,314	443,286
Vehicles	141,028	180,231
Water and sewer infrastructure	2,215,341	2,076,579
Roads and bridges infrastructure	938,458	906,998
Leased asset	169,934	150,284
Landfill	955,494	954,061
Work in progress	-	-
Total	$ 5,755,651	$ 5,518,601

16. Tangible capital assets (continued):

Cost		Balance at December 31, 2021	Additions	Disposals	Transfers		Balance at December 31, 2022 (Restated - note 2)
Land	$	297,561	-	-	-	$	297,561
Buildings		1,283,165	-	-	-		1,283,165
Furniture, fixtures and equipment		995,946	191,163	-	-		1,187,109
Vehicles		418,522	16,887	-	-		435,409
Water and sewer infrastructure		4,695,542	42,110	-	34,166		4,771,818
Roads and bridges infrastructure		3,813,913	1,408	-	-		3,815,321
Leased asset		185,761	86,818	-	-		272,579
Landfill		1,206,579	49,231	-	-		1,255,810
Work in progress		34,166	-	-	(34,166)		-
Total	$	12,931,155	387,617	-	-	$	13,318,772

Accumulated Amortization		Balance at December 31, 2021	Disposals	Amortization	Transfers		Balance at December 31, 2022 (Restated - note 2)
Land	$	-	-	-	-	$	-
Buildings		715,724	-	28,920	-		744,644
Furniture, fixtures and equipment		619,536	-	68,259	-		687,795
Vehicles		270,064	-	24,317	-		294,381
Water and sewer infrastructure		2,417,715	-	138,762	-		2,556,477
Roads and bridges infrastructure		2,858,091	-	18,772	-		2,876,863
Leased asset		18,272	-	84,373	-		102,645
Landfill		282,650	-	17,666			300,316
Total	$	7,182,052	-	381,069	-	$	7,563,121

		Net book value, December 31, 2021		Net book value, December 31, 2022 (Restated - note 2)
Land	$	297,561	$	297,561
Buildings		567,441		538,521
Furniture, fixtures and equipment		376,410		499,314
Vehicles		148,458		141,028
Water and sewer infrastructure		2,277,827		2,215,341
Roads and bridges infrastructure		167,489		169,934
Leased asset		955,822		938,458
Landfill		923,929		955,494
Work in progress		34,166		-
Total	$	5,749,103	$	5,755,651

17. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2023	2022 (restated – note 2)
Surplus:		
Invested in tangible capital assets	$ 5,348,553	$ 5,535,024
General surplus	336,209	395,346
Amounts to be recovered:		
Asset retirement obligations	(992,567)	(956,599)
	4,692,195	4,973,771
Reserves set aside by Council for:		
Cash flow reserves	218,847	101,189
Reserves for capital purposes	464,355	393,283
	683,202	494,472
Accumulated remeasurement losses	(10,944)	(13,741)
	$ 5,364,453	$ 5,454,502

18. Public sector salary disclosure:

During 2023, no employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of $100,000 or more by the Township.

19. Budget information:

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results according to Canadian public sector accounting standards. As a result, the budget figures presented in the consolidated statement of operations and accumulated surplus represent the financial plan adopted by Council with adjustment as follows:

Annual deficit per budget approved by Council	$	–
Less:		
Transfer from reserves		(144,266)
Capital grants		(749,024)
		893,290
Add:		
Investment in tangible capital assets		893,290
Annual surplus per revised budget	$	–

20. Financial risks:

The Township is exposed to various risks through its financial instruments. The following analysis provides information about the Township's risk exposure and concentration as of December 31, 2023.

(a) Credit risk:

The Credit risk arises from the potential that a counter party will fail to perform its obligations. The Township is exposed to credit risk from customers and ratepayers. The Township has a significant number of customers and ratepayers which minimizes concentration of credit risk.

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

(b) Liquidity risk:

Liquidity risk is the risk that the Township cannot repay its obligations when they become due to its creditors. The Township is exposed to this risk relating to its accounts payable and accrued liabilities.

The Township reduces its exposure to liquidity risk by monitoring cash activities and expected outflow through extensive budgeting and maintaining enough cash and credit facilities available to repay creditors as they become due. In the opinion of management, the liquidity risk exposure to the Township is low.

20. Financial risks (continued):

(b) Liquidity risk (continued):

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

21. Segmented information:

The Township is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services, Protection Services, Transportation Services, Environmental Services, Health Services, Social and Family Services, Recreational and Cultural Services and Planning and Development Services. Service areas were created for the purposes of recording specific activities to attain certain objectives in accordance with regulations, restrictions or limitations (see Schedule to note).

Municipal Services are provided by departments and their activities are reported in these Service Areas. Departments disclosed in the Segmented Information, along with the services they provide, are as follows:

General Government Services

The departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying taxes; acquiring, disposing and managing Municipal assets; ensuring effective financial management; monitoring performance and ensuring that high quality Municipal Service standards are met.

Protection Services

Protection is comprised of police, fire / emergency, by-law enforcement and building inspections departments. The mandate of the police department is to ensure the safety of the lives and property of citizens, preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The fire/emergency department is responsible to provide fire suppression services; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

Transportation Services

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, winter control and street lighting.

21. Segmented information:

Environmental Services

The environmental department consists of three distinct utilities: water, wastewater and solid waste disposal. The department provides drinking water to ratepayers, collecting and treating wastewater and providing waste minimization programs and facilities for solid waste disposal and diversion.

Health Services

Through the Algoma Health Unit, the Township contributes to public health services and education and through the Algoma District Social Services Administration Board, to ambulance services. In addition, this department oversees the care and maintenance of municipal cemeteries.

Social and Family Services / Social Housing

Through the Algoma District Social Services Administration Board, the Township contributes to social assistance payments, childcare services and social housing. In addition, the Township provides alternative residential services for seniors.

Recreation and Cultural Services

The Department is responsible for providing, facilitating the development of, and maintaining high quality parks, recreational facilities, and cultural services.

Planning and Development

The planning department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighborhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Note 21 - Segmented Information (continued)

Year ended December 31, 2023

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2023
Revenues:									
Municipal taxation	$ 1,209,545	-	-	-	-	-	-	-	$ 1,209,545
Government transfers	394,544	3,677	-	19,334	-	-	8,377	-	425,932
User charges	10,000	24,773	-	82,859	-	-	-	6,000	123,632
Other	36,518	1,760	243	14,715	-	-	27,836	-	81,072
Gain on sale of land held for resale	163,569	-	-	-	-	-	-	-	163,569
	1,814,176	30,210	243	116,908	-	-	36,213	6,000	2,003,750
Expenses:									
Salaries, wages and benefits	175,252	43,180	32,168	72,211	3,357	-	78,184	17,297	421,649
Materials	138,559	65,152	67,169	300,728	6,432	-	61,357	7,187	646,584
Contracted services	23,985	123,995	3,098	56,293	83	-	1,191	4,823	213,468
Rents and financial	54,201	-	-	2,136	-	-	-	-	56,337
External transfers	-	-	-	-	176,520	171,100	2,007	-	349,627
Amortization of tangible capital assets	42,743	23,396	106,825	191,532	955	-	41,643	1,837	408,931
	434,740	255,723	209,260	622,900	187,347	171,100	184,382	31,144	2,096,596
Annual surplus (deficit)	$ 1,379,436	(225,513)	(209,017)	(505,992)	(187,347)	(171,100)	(148,169)	(25,144)	$ (92,846)

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Note 21 - Segmented Information (continued)

Year ended December 31, 2023

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2022 (Restated - note 2)
Revenues:									
Municipal taxation	$ 1,087,746	-	-	-	-	-	-	-	$ 1,087,746
Government transfers	369,897	5,165	-	179,552	-	-	7,846	-	562,460
User charges	12,632	24,284	-	81,640	-	-	-	10,557	129,113
Other	57,672	1,922	-	26,666	-	-	-	-	86,260
	1,527,947	31,371	-	287,858	-	-	7,846	10,557	1,865,579
Expenses:									
Salaries, wages and benefits	199,251	44,814	30,008	66,925	3,141	-	63,340	16,101	423,580
Materials	151,919	69,377	79,820	255,032	10,815	-	32,014	8,727	607,704
Contracted services	29,711	129,250	2,500	57,572	67	-	962	13,687	233,749
Rents and financial	3,236	-	-	2,103	-	-	-	-	5,339
External transfers	-	-	-	-	168,545	164,516	2,007	-	335,068
Amortization of tangible capital assets	33,599	23,369	91,810	189,975	666	-	40,722	928	381,069
	417,716	266,810	204,138	571,607	183,234	164,516	139,045	39,443	1,986,509
Annual surplus (deficit)	$ 1,110,231	(235,439)	(204,138)	(283,749)	(183,234)	(164,516)	(131,199)	(28,886)	$ (120,930)

4b

KPMG

Township of the North Shore

Combined Audit Planning and Findings Report for the year ended December 31, 2023

KPMG LLP

Prepared as of January 30, 2025 for presentation to Council on February 5, 2025

kpmg.ca/audit

KPMG contacts

Key contacts in connection with this engagement

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Lead Audit Engagement Partner
705-941-5786
epino@kpmg.ca

KPMG

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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

Status

We have completed the audit of the consolidated 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

- There were no significant changes to our audit plan which was originally developed. We did consider the risk assessment of the asset retirement obligation standard.

Risks and results

Significant risks

- In the Audit Plan, we did not identify any significant financial reporting risks other than the presumed risk of management override of controls. We did not identify any additional significant financial reporting risks that required additional audit procedures.

Other risks of material misstatement

Going concern matters

Control deficiencies

Significant deficiencies

Uncorrected misstatements

Uncorrected misstatements

Corrected misstatements

Corrected misstatements

Policies and practices & Specific topics

Significant unusual transactions

Accounting policies and practices

- Within the 2023 year end, the Township adopted a number of new accounting standards, including asset retirement obligations and financial instruments. See pages 12 - 13 for additional information with respect to the adoption of the new standards.
- With respect to the adoption of the Asset Retirement Obligation standard (PSAS 3280), the Township adopted the standard on a modified retroactive basis with resulted in a restatement of the prior year comparative information in the Township's December 31, 2023 financial statements.

Other financial reporting matters

Specific topics

Status

As of January 30, 2025, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

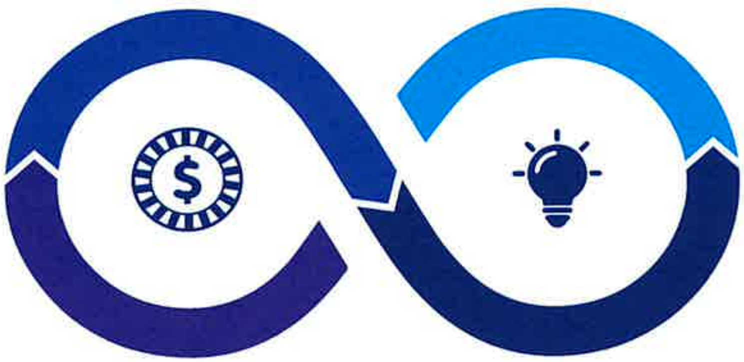
- Finalization of the review and sign offs of all working papers in the audit file
- Subsequent event verification to date of audit report, as necessary
- Receipt of signed management representation letter
- Completing our discussions with Council
- Obtaining evidence of Council's approval of the financial 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.

Our auditor's report has been modified from the standard report because of the restatement of the comparative information due to the adoption of PS3280 – Asset Retirement Obligation. An other matter paragraph has been added to the audit report, consistent with all Ontario municipalities' adoption of the new standard in the current year.

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:

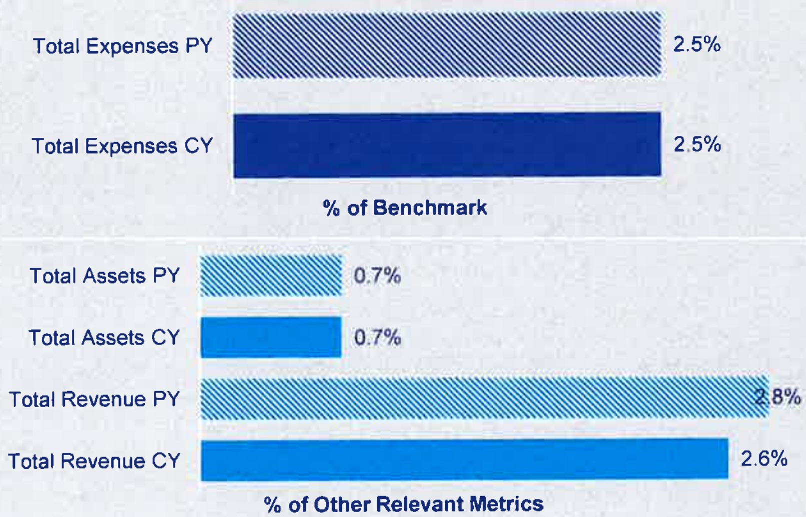
- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

Materiality

Materiality

$48,800

(2022: $50,000)



Total Expenses

$1.9 million

(2022: $2.0 million)

Total Revenue

$1.8 million

(2022: $1.7 million)

Total Assets

$7.2 million

(2022: $6.8 million)

Involvement of others

The following parties are involved in the audit of the financial statements:

Involved party	Nature and extent of planned involvement
Management's specialists – AECOM	The experts were engaged to perform a valuation assessment of the post closure liabilities relating to landfill obligation under the new asset retirement obligation standards.

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

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

KPMG

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	Our analysis
The engagement team reviewed the Town'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.	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.

New Accounting Standards

- The 2023 financial statements reflect asset retirement obligations for the following categories of assets:
  - Landfill site (portion was previously recognized under the former standards) $992,567

- The ARO has been recognized on a retrospective basis, resulting in a change in the in the Township's reported accumulated surplus at January 1, 2022

- For the Council's information, we suggest the following perspectives with respect to AROs
  - The realization of these liabilities is expected to occur in the future as assets are retired from useful life
  - For landfill liabilities, closure is expected approximately 2 years in the future, with the costs to be paid over 30 years from closure, not including potential expansion plans which may extend the closure date
  - AROs are accounting related estimates and are not typically included in the levy

Asset retirement obligations

Key other matters to discuss in relation to the standard adoption

In 2023, the Township adopted Public Accounting Standard PS 3280, Asset Retirement Obligations ("ARO"). The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in buildings owned by the Township.

Asset retirement obligations are considered an estimate in the Township's financial statements which is derived from information provided by an external, third party consultant.

Management performed an assessment of the impact of the new accounting standard on the Township's financial statements, including potential liabilities related to asbestos abatement, future removal of equipment and other times that would result in a retirement obligation such as contaminated storage tanks or septic tanks, etc. To generate their assessment, Management worked with external experts to determine asbestos quantities present and perform a calculation of asbestos abatement costs.

As at December 31, 2023, a $992 thousand asset retirement obligation has been recognized on the Township's statement of financial position related to asbestos abatements and landfill close costs.

We performed the following audit procedures to assess the reasonability of Management's estimate:

- We obtained an understanding of the activities performed by Management to identify the Township's legal obligations associated with the retirement of capital assets, and ensured that all of the recognition criteria were met to recognize an ARO in the financial statements. We obtained asbestos inventory reports for various buildings and tied quantities of affected material per the reports to the amounts recorded in the ARO calculation .

- We obtained Management's most up-to-date calculation of the asset retirement obligation and verified that the estimated ARO costs were reasonable by agreeing each of the costs to the calculations to the management's specialist's measurement model. We then considered how the calculated costs compared to the actual costs of remediation efforts noted in the 2023 year end.

- Appropriate disclosures have been made in the financial statements for the adoption of the new accounting policy in note 2.

Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions.

- Materiality for fiscal 2024 was set at $48,800 which translated into an audit misstatement posting threshold of $2,440. As such, all misstatements that would have been identified during the audit greater than $2,440 would have been recorded on our summary of adjustments and differences.
- Materiality is established to identify risks of material misstatements, to develop an appropriate audit response to such risks, and to evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors. Adjustments and differences identified during the audit are categorized as "Corrected adjustments" or "Uncorrected differences". These include disclosure adjustments and differences.
- Professional standards require that we request of management and Council that all identified adjustments or differences be corrected, if any.

Corrected and uncorrected differences

We did not identify any misstatements that were communicated to management and subsequently corrected in the financial statements. We did not identify any adjustments that remain uncorrected in the financial statements

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.

Significant accounting policies and practices

Initial selections of significant accounting policies and practices

PSAS 3280 Asset Retirement Obligation Standards was effective for fiscal years beginning on or after April 1, 2022. The adoption of this standard was reflected in the December 31, 2023 on a modified retroactive 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 transitional adjustments.

Description of new or revised significant accounting policies and practices

The new accounting standard, PS 3280, addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in buildings owned by the Township along with the retirement obligation associated with the landfill. The standard was adopted on the modified retrospective basis at the date of adoption such that the assumptions used to estimate the Town's asset retirement obligations were applied as of the date of adoption of the standard.

In determining the amount of the obligation, the Township utilized a present value measurement technique only for the landfill obligation as it as determined that the timing of the future cash flows related to the costs associated with the asset retirement obligation was determinable.

Significant qualitative aspects of the accounting policies and practices

The adoption of the Asset Retirement Obligations Standard required management to calculate the value of the obligation as of the date of transition. For application of the Standard, the Township used internal knowledge of the public works staff which was supplemented with professional third party reports provided by an external consultants.

Future implementation

Accounting pronouncements issued but not yet effective have not been disclosed in the notes to the financial statements. However, the most significant pronouncements in the near term relate to Revenue and Public Private Partnerships ("P3s") and that will be applicable for fiscal 2024. The implications of these new standards are not expected to be significant.

Other financial reporting matters

We also highlight the following:

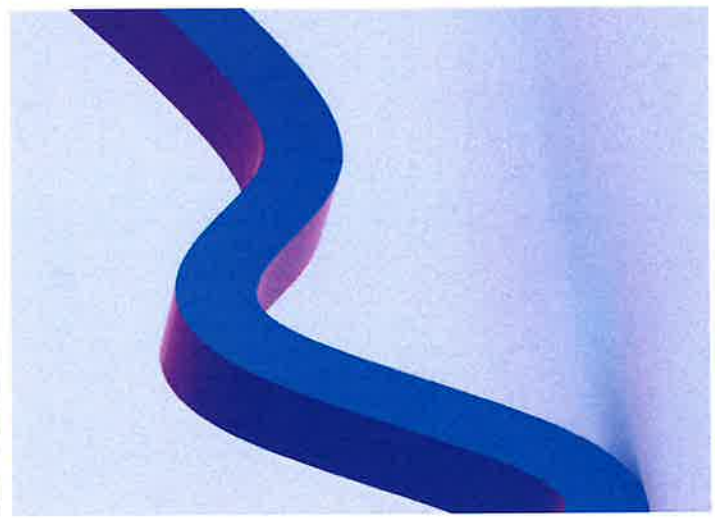
Financial statement presentation - form, arrangement, and content	No matters to report
Concerns regarding application of new accounting pronouncements	No matters to report
Significant qualitative aspects of financial statement presentation and disclosure	No matters to report

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 Code[1] 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 polices, 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

We are not aware of any relationships or other matters between our firm and the Township that, in our professional judgement, may reasonably be thought to bear on our independence.



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

Appendices

A Required communications

B Audit quality

C New auditing standards

D Insights

E Financial Statement Presentation

Appendix: Draft auditor's report

INDEPENDENT AUDITORS' REPORT

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

Opinion

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

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of remeasurement gain and losses for the year 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 consolidated financial position of the Township as at December 31, 2023, and its consolidated results of operations and accumulated surplus, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements ("Note 2"), which explains that certain comparative information presented for the year ended December 31, 2022 has been restated as a result of the modified retroactive adoption of the asset retirement obligation standard and the adoption of the financial statement presentation, portfolio investments and financial instrument standards. Note 2 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022 as a result of a change in accounting policy. In our opinion, such adjustments are appropriate and have been properly applied.

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

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

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

Appendix: Draft auditor's report

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 represents the underlying transactions and events in a manner that achieves fair presentation.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

(date)

Appendix A: Other required communications

Engagement terms

A copy of the engagement letter and any subsequent amendments has been has provided to management and is available to Council.

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: 2022 Annual Inspections Results
- CPAB Audit Quality Insights Report: 2023 Interim Inspections Results
- CPAB Regulatory Oversight Report: 2023 Annual Inspections Results
- CPAB Audit Quality Insights Report: 2024 Interim Inspections Results

Appendix A: Management representation letter

CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE
1385 HIGHWAY 17
ALGOMA MILLS, ONTARIO P0R 1A0

KPMG LLP
480 Pim Street, Unit 1
Sault Ste. Marie, ON P6B 2V4
Canada

February 5, 2025

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of Corporation of the Township of the North Shore ("the Entity") as at and for the period ended December 31, 2023.

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 February 26, 2024, 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.

Appendix A: Management representation letter

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.

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.

Yours very truly,

By: Ms. Rachel Jean Schneider, Municipal Clerk/Deputy Treasurer

By: Mr. Craig Davidson, Interim Treasurer

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.

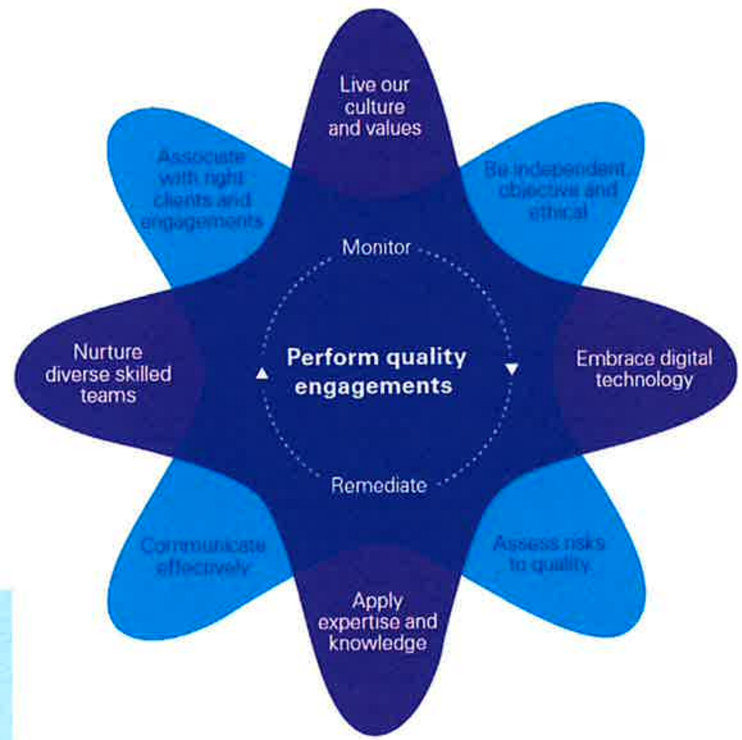
An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

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



Doing the right thing. Always.

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.**

Appendix C: 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, 2022

ISA/CAS 220

(Revised) Quality management for an audit of financial statements

ISQM1/CSQM1

Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

ISQM2/CSQM2

Engagement quality reviews

Effective for periods beginning on or after December 15, 2023

ISA 600/CAS 600

Revised special considerations – Audits of group financial statements

Appendix D: Audit and assurance insights

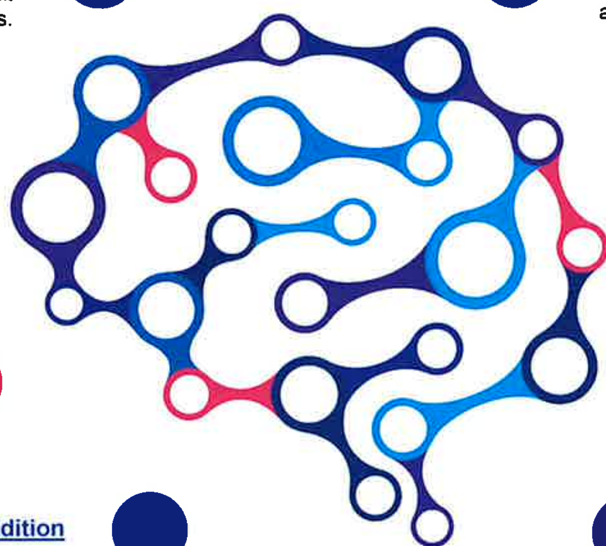
Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

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 E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022 (Restated - note 2)
Financial assets		
Cash	$ 205,621	$ 547,671
Portfolio investments (note 6)	1,234,007	629,656
Taxes receivable (note 7)	123,752	156,914
User charges receivable	7,693	3,986
Other accounts receivable (note 8)	84,024	54,213
	1,655,097	1,392,440
Financial liabilities		
Accounts payable and accrued liabilities (note 10)	91,042	141,873
Obligations under capital lease (note 11)	170,048	220,627
Deferred revenue - obligatory (note 12)	129,445	123,510
Deferred revenue - other (note 13)	521,873	345,635
Asset retirement obligation (note 14)	992,567	956,599
	1,904,975	1,788,244
Net debt	(249,878)	(395,804)
Non-financial assets		
Tangible capital assets (note 16)	5,518,601	5,755,651
Land held for resale	19,457	19,457
Prepaid expenses	76,273	75,198
	5,614,331	5,850,306
Accumulated surplus (note 17)	$ 5,364,453	$ 5,454,502
Accumulated surplus is comprised of:		
Accumulated operating surplus	5,375,397	5,468,243
Accumulated remeasurement losses	(10,944)	(13,741)
Accumulated surplus	$ 5,364,453	$ 5,454,502

Highlights

- The cash balance has decreased in 2023, primarily due to the reallocation of funds to portfolio investments. There was positive cash flow from operating activities of $320 thousand. This cash flow has been used to fund the net capital purchases of $172 thousand in 2023 along with the purchase of additional portfolio investments.
- Portfolio investments have increased as a result of additional investments made throughout 2023 along with the market changes in the investments noted (the new financial instrument standard was adopted retroactively for the 2023 year end).
- Taxes receivables has decreased on a year over year basis. Other than current taxes, all other aging categories have decreased on a year over year basis and the receivable as a percentage of the tax levies have decreased throughout 2023
- Other accounts receivable has increased in the current year due to increased amounts of interest receivable from the portfolio investments.

Appendix E: Financial Statement Presentation

	2023	2022
Current	$93,313	$75,744
Previous taxation year	$8,434	$15,295
Prior taxation years	$2,754	$31,105
Interest and penalties	$19,251	$34,770
Total	**$123,752**	**$156,914**
As a percentage of levy	10.2%	14.4%

- Taxes receivable as a percentage of the tax levy has decreased slightly as of December 31, 2023
- The decrease has mainly been noted in the prior years taxes receivable
- The focus throughout 2025 should be to continue on the collection of older balances, which can include the agreement to a payment plan to collect the balance.

Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

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Accumulated surplus	$ 5,364,453	$ 5,454,502

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, vacation and payroll remittances). A decrease in the amounts owing to suppliers / trade accounts payable as of the year end date is the main driver of the decreased balance.
- The obligations under capital lease decreased due to regular lease payments made against the obligation.
- Deferred revenue has increased in the year which is made up of both regular deferred revenue (which increased by $176 thousand) and obligatory deferred revenue (which increased by $6 thousand). The regular deferred revenue has increased as a result of the carry forward of NORDs and OCIF funding in the year. There were additional increases noted in the obligatory reserves as a result of recognition of interest earned on the federal gas tax funding in 2023.
- The Township adopted the asset retirement obligation standards noted in the current year. The ARO relates to both the remediation and monitoring efforts noted for the landfill.

Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

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Accumulated surplus is comprised of:		
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Accumulated remeasurement losses	(10,944)	(13,741)
Accumulated surplus	$ 5,364,453	$ 5,454,502

Highlights

- The tangible capital assets balance has decreased by $257 thousand which is made up of $171 thousand of capital asset additions offset by amortization expense of $408 thousand. The capital asset purchases are described in the subsequent slide.
- The prepaid expenses and land held for resale are relatively consistent on a year over year basis.

Appendix E: Financial Statement Presentation

• Chevrolet Silverado	$51 thousand
• Road engineering	$34 thousand
• Water treatment	$26 thousand
• John Deer backhoe	$19 thousand
• Landfill	$16 thousand
• Other miscellaneous additions (all immaterial amounts)	$25 thousand

Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022 (Restated - note 2)
Revenues:			
Municipal taxation	$ 1,196,130	$ 1,209,545	$ 1,087,746
Provincial grants	351,124	367,919	505,624
User charges	130,978	123,632	129,113
Other	26,970	62,133	65,811
Federal grants	5,020	58,013	56,836
Penalties and interest on taxes and water	17,750	18,939	20,449
Gain on sale of land held for resale	-	163,569	-
Total revenues	1,727,972	2,003,750	1,865,579
Expenses:			
General government	394,870	434,740	417,716
Protection to persons and property	266,033	255,723	266,810
Transportation services	131,370	209,260	204,138
Environmental services	390,526	622,900	571,607
Health services	9,649	187,347	183,234
Social and family services	361,327	171,100	164,516
Recreational and cultural services	129,732	184,382	139,045
Planning and development	44,465	31,144	39,443
Total expenses	1,727,972	2,096,596	1,986,509
Annual deficit	-	(92,846)	(120,930)
Accumulated surplus, beginning of year	5,468,243	5,468,243	5,426,146
Adjustment on adoption of the asset retirement obligation standard (note 2)	-	-	163,027
Accumulated surplus, end of year	$ 5,468,243	$ 5,375,397	$ 5,468,243

Highlights

- On an overall basis, total revenue has increased to $2 million in 2023 compared with $1.86 million in 2022 which is an increase of $138 thousand or 7.4% on a year over year basis. There were a few changes noted in the year as follows:
  - Taxation revenues have increased as a result of the increase in taxation rates noted in 2023
  - Provincial grant revenue has decreased by $130 thousand. The prior year included $54 thousand in municipal modernization funding and $75 thousand of NOHFC Causeway and Rehabilitation funding that was utilized to fund capital projects.
  - Federal grant revenue is fairly consistent on a year over year basis. Increase relative to budget is due to the recognition of federal gas tax money in the year.
  - Gain on sale of land held for resale in the current year and then allocated to reserves for future use.

Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022 (Restated - note 2)
Revenues:			
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Other	26,970	62,133	65,811
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Penalties and interest on taxes and water	17,750	18,939	20,449
Gain on sale of land held for resale	-	163,569	-
Total revenues	1,727,972	2,003,750	1,865,579
Expenses:			
General government	394,870	434,740	417,716
Protection to persons and property	266,033	255,723	266,810
Transportation services	131,370	209,260	204,138
Environmental services	390,526	622,900	571,607
Health services	9,649	187,347	183,234
Social and family services	361,327	171,100	164,516
Recreational and cultural services	129,732	184,362	139,045
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Accumulated surplus, beginning of year	5,468,243	5,468,243	5,426,146
Adjustment on adoption of the asset retirement obligation standard (note 2)	-	-	163,027
Accumulated surplus, end of year	$ 5,468,243	$ 5,375,397	$ 5,468,243

Highlights

- On an overall basis, total expenses has increased to $2.1 million in 2023 compared with $2 million in 2022 which is an increase of $100 thousand or 5.5% on a year over year basis. There were a few changes noted in the year as follows:
  - General government expenses have increased when compared to 2022 as a result of the write off of taxes during the year offset by a decrease in wage and elections costs.
  - Environmental services have increased in 2023 as a result of an increase in amortization expense noted in the year along with additional monitoring costs noted in the year.
  - Recreation services expense have increased in the year as a result of increased salaries and benefits noted in the year and additional recreation committee expenses noted in the year.
  - Health and social and family services are comparable on a year over year basis. The budget balances are not separated between Health and Social Services and should be considered in combination for these programs.

Appendix E: Financial Statement Presentation

	2023
Deficit per financial statements	($92,846)
Add: Amortization of TCA	$408,931
Less: TCA additions (not debt funded)	($171,881)
Less: Lease repayments	($50,579)
Changes in asset retirement obligation	$35,968
Less: Net transfer to reserves	($188,730)
Total Operating Deficit	**($59,137)**

Appendix E: Financial Statement Presentation

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Consolidated Statement of Change in Net Debt

Year ended December 31, 2023, with comparative information for 2022

	Budget 2023 (note 19)	Actual 2023	Actual 2022 (Restated - note 2)
Annual deficit	$ -	$ (92,846)	$ (120,930)
Net remeasurement gains (losses) for the year	-	2,797	(13,741)
		(90,049)	(134,671)
Acquisition of tangible capital assets	(893,290)	(171,881)	(387,617)
Amortization of tangible capital assets	-	408,931	381,069
Gain of disposition of tangible capital assets	-	(163,569)	-
Acquisition of prepaid expenses	-	(1,075)	(23,186)
Proceeds on disposition of land held for sale	-	163,569	-
Change in net financial assets	(893,290)	145,926	(164,405)
Net debt, beginning of year	(395,804)	(395,804)	(147,107)
Adjustment on adoption of the asset retirement obligation standard (note 2)	-	-	(84,292)
Net debt, end of year	$ (1,289,094)	$ (249,878)	$ (395,804)

Highlights

- The Township's net debt decreased by $145 thousand
- Capital asset additions were less than the amortization
- Investment in capital was funded with capital grants in the current year

Appendix E: Financial Statement Presentation

17. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2023	2022 (restated – note 2)
Surplus:		
Invested in tangible capital assets	$ 5,348,553	$ 5,535,024
General surplus	336,208	395,346
Amounts to be recovered:		
Asset retirement obligations	(992,566)	(956,599)
	4,692,195	4,973,771
Reserves set aside by Council for:		
Cash flow reserves	218,847	101,189
Reserves for capital purposes	464,355	393,283
	683,202	494,472
Accumulated remeasurement losses	(10,944)	(13,741)
	$ 5,364,453	$ 5,454,502

Highlights

- The Township's total accumulated surplus amounted to $5.3 million, consisting of:
  - $5.3 million which has been spent and invested in the tangible capital assets
  - The General Surplus decreased by the $59 thousand operating deficit noted in 2023
  - $683 thousand in reserves (net increase of $189 thousand noted in the year)
  - $993 thousand in unfunded liabilities relating to the asset retirement obligation.

KPMG

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5a

Minutes

Regular Council Meeting

Township of the North Shore

Wednesday, January 15th, 2025
6:00 p.m.
Hybrid Meeting

ATTENDANCE

Council: Tony Moor - Mayor
Richard Welburn - Ward 1
Len Menard - Ward 2
Tracey Simon - Ward 3
Robin Green - Councillor at Large

Staff: Matt Simon, Public Works Manager/Fire Chief
Rachel Schneider, Municipal Clerk/Deputy Treasurer
Craig Davidson - Interim Treasurer

CALL TO ORDER
The Mayor called the meeting to order at 6:00 p.m.

APPROVAL OF AGENDA
RESOLUTION #25-05
Moved by: L. Menard
Seconded by: T. Simon
BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approves the agenda as circulated, with the addition of item 7g

CARRIED

DISCLOSURES OF PECUNIARY INTEREST

PRESENTATIONS/DELEGATION
Cunningham Swan - Integrity Commissioner Reports dated December 2nd, 2024.

RESOLUTION #25-06
Moved by: T. Simon
Seconded by: L. Menard
BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approves the recommendations for penalty sanctions outlined in the Integrity Commissioner report dated December 2nd, 2024, for File number 36669-10 involving the Councillor of Ward 1 Richard Welburn

CARRIED

RESOLUTION #25-07
Moved by: R. Welburn
Seconded by: T. Simon
BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approves the recommendations for penalty sanctions outlined in the Integrity Commissioner report dated December 2nd, 2024, for File number 36669-4 and File number 36669-16 involving the Councillor of Ward 1 Richard Welburn but not including the 12-month communication protocol suggestion, as explained by Tony Fleming at the January 15th, 2025, Council meeting.

CARRIED

RESOLUTION #25-08
Moved by: R. Welburn
Seconded by: T. Simon
BE IT RESOLVED: That Council of the Corporation of the Township of the North Shore approves to make the Integrity Commissioner reports, as presented to Council by Cunningham Swan at the January 15th, 2025, Regular Council meeting, available to the public by adding the reports to the Township's website, and by providing a copy of the report to the public upon written request.

CARRIED

ADOPTION OF MINUTES

a) Minutes for the Regular meeting of November 27th, 2024
RESOLUTION #25-09
Moved by: R. Green
Seconded by: L. Menard
BE IT RESOLVED: That Council of the Corporation of the Township of the North Shore adopts the Regular meeting minutes of November 27th, 2024.

CARRIED

a) Minutes for the Regular meeting of December 18th, 2024
RESOLUTION #25-10
Moved by: T. Simon
Seconded by: R. Green
BE IT RESOLVED: That Council of the Corporation of the Township of the North Shore adopts the Regular meeting minutes of December 18th, 2024.

CARRIED

b) Minutes for the Special meeting of January 3rd, 2024
RESOLUTION #25-11
Moved by: T. Simon
Seconded by: R. Green
BE IT RESOLVED: That Council of the Corporation of the Township of the North Shore adopts the Special meeting minutes of January 3rd, 2025.

CARRIED

COUNCIL MEMBERS REPORT

REPORTS AND MOTIONS OF MUNICIPAL STAFF, COMMITTEES AND COMMUNICATION

a) Revised 2025 OPP Municipal Policing Annual Billing Statement
RESOLUTION #25-12
Moved by: L. Menard
Seconded by: R. Green
BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the Revised 2025 OPP Municipal Policing Annual Billing Statement for information purposes.

CARRIED

b) Letter from the Fire Chief

RESOLUTION #25-13

Moved by: R. Welburn

Seconded by: R. Green

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the letter to the Township of The North Shore residents from the Fire Chief, for information purposes.

CARRIED

c) Recreation Committee - Council Representative Re-appointment

RESOLUTION #25-14

Moved by: L. Menard

Seconded by: T. Simon

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the report for consideration, and that Council re-appoint Councillor Simon to the Recreation Committee as the Council Representative for 2025.

CARRIED

d) Quarterly Reports - 4th Quarter 2024 - Administration, Fire Department and Public Works

RESOLUTION #25-15

Moved by: T. Simon

Seconded by: R. Welburn

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the 4th Quarter reports for 2024 for Administration, Public Works and the Fire Department for information purposes.

CARRIED

e) Tax and Water/Wastewater Receivables - 4th Quarter 2024

RESOLUTION #25-16

Moved by: R. Green

Seconded by: L. Menard

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the Property Tax and Water/Wastewater Receivables staff report for the 4th Quarter of 2024 for information purposes.

CARRIED

f) Library Agreement

RESOLUTION #25-17

Moved by: R. Green

Seconded by: T. Simon

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore extend By-Law 2000-16 to continue the agreement between the Township of The North Shore and the Blind River Public Library.

CARRIED

g) Notice of Integrity Commissioner Reports - February 5th, 2025, meeting

RESOLUTION #25-18

Moved by: R. Welburn

Seconded by: L. Menard

BE IT RESOLVED That Council for the Corporation of the Township of The North Shore receive the report regarding notice of Integrity Commissioner reports being brought to the February 5th, 2025, Regular Council meeting for information purposes, and that Council direct staff to schedule with the Integrity Commissioner to attend the February 5th, 2025, Regular Council meeting to provide explanation of the Report received and answer any questions.

CARRIED

Consent Agenda

a) Email from MECP Environmental Policy Branch regarding the Excess Soil Regulation
b) 2024 Sparkle Festival Winners

RESOLUTION #25-19

Moved by: R. Welburn

Seconded by: R. Green

BE IT RESOLVED That Council receive item a and b of the January 15th, 2025, Consent Agenda for information purposes.

CARRIED

OLD BUSINESS

INTRODUCTION, READING, AND CONSIDERATION OF BY-LAWS

a) By-Law 25-03 being a by-law to adopt the Pregnancy and Parental Leaves - Council Policy for the Corporation of the Township of The North Shore.

RESOLUTION #25-20

Moved by: R. Green

Seconded by: L. Menard

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approve By-Law 25-03 being a by-law to adopt the Pregnancy and Parental Leaves - Council Policy for the Corporation of the Township of The North Shore. be read a first, second and third time enacted and passed.

CARRIED

b) By-Law 25-04 being a by-law to adopt the WETT Inspection Policy for the Corporation of the Township of The North Shore.

RESOLUTION #25-21

Moved by: T. Simon

Seconded by: L. Menard

BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approve By-Law 25-04 being a by-law to adopt the WETT Inspection Policy for the Corporation of the Township of The North Shore be read a first, second and third time enacted and passed.

CARRIED

c) By-Law 25-05 being a by-law to adopt the Training and Development Policy for the Corporation of the Township of The North Shore.

RESOLUTION #25-22
Moved by: R. Green
Seconded by: T. Simon
BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approve By-Law 25-05 being a by-law to adopt the Training and Development Policy for the Corporation of the Township of The North Shore be read a first, second and third time enacted and passed.

CARRIED

d) By-Law 25-06 being a by-law to provide for interim tax levy for the year 2025

RESOLUTION #25-23
Moved by: T. Simon
Seconded by: L. Menard
BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approve By-Law 25-06 being a by-law to provide for interim tax levy for the year 2025 be read a first, second and third time enacted and passed.

CARRIED

e) By-Law 25-07 being a by-law to authorize temporary borrowing for the year 2025

RESOLUTION #25-24
Moved by: T. Simon
Seconded by: R. Green
BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approve By-Law 25-07 being a by-law to authorize temporary borrowing for the year 2025 be read a first, second and third time enacted and passed.

CARRIED

f) By-Law 25-08 being a by-law approving extension of budget expenditure

RESOLUTION #25-25
Moved by: R. Green
Seconded by: L. Menard
BE IT RESOLVED: That Council for the Corporation of the Township of The North Shore approve By-Law 25-08 being a by-law approving extension of budget expenditure be read a first, second and third time enacted and passed.

CARRIED

NOTICES OF MOTION **Nil**

QUESTION PERIOD

Per the Township of The North Shore Procedure By-Law, *(Section 6.5.2.17) "Questions and answers will be noted in the meeting's minutes in general terms"*

There were 11 questions asked during the Question Period of the January 15th, 2025, meeting:

Question 1, 2:
Name of Resident/Member of the Public - Matthew Curtis
Ward of property/residence - Ward 2
Item - 4

Question asked (in general terms) x2 - What additional protections will the Township be taking in order to ensure the safety of staff, Council and the public? Is the Councillor willing to take accountability and pay for Integrity Commissioner investigations to remove burden from rate payers?

Answer given by Council (in general terms) - The Mayor expresses that he agrees there is assistance needed to improve relationships between Council and staff, refers to new restrictions regarding communication, and speaks of the importance of professionalism, being respectful, and taking responsibility for actions. Councillor Welburn says no and cautions the resident on how they are speaking (regarding the Councillor's behaviour). Councillor Simon advises that reports from the Integrity Commissioner and videos are on Township website.

Question 3:
Name of Resident/Member of the Public - Melody Rose
Ward of property/residence - Ward 3
Item: regarding comment Councillor Green made

Question asked (in general terms) x1- If a question is asked and we don't have an answer yet, can it go under Old Business?

Answer given by Council (in general terms) - The Mayor agreed and thanked for the comments

Question 4,5:
Name of Resident/Member of the Public - Rhonda Kirby
Ward of property/residence - Ward 1
Item: Consent Agenda item regarding Excess Soils

Question asked (in general terms) x2 - How many members of Council read the report regarding Excess Soils? Will Council be willing to ask questions to ensure accountability and transparency from the Ministries?

Answer given by Council (in general terms) - Councillor Green stated he intends to read the report and agrees with the importance. The Mayor states that concerns can be brought to Council to discuss that can then be forwarded to the mining company.

Question 6,7,8:
Name of Resident/Member of the Public - Janice Gamble
Ward of property/residence - Ward 1
Item: Integrity Commissioner report, Administration Quarterly report

Question asked (in general terms) x3 - Would Council consider having a public forum where Janice Gamble can update the public on the history of the Code of Conduct, who wrote it, and how and when it was adopted as it was in place before the current term of Council? Is there a way that the public can weigh in on policies? Do you see where red flags are being raised?

Answer given by Council (in general terms) - Councillor Welburn suggests residents forwarding ideas for policies to their Council members with a deadline to add the submitted information to the first meeting in March. Councillor Simon speaks of the importance of the roles and responsibilities of Council members.

Question 9:
Name of Resident/Member of the Public - Jeremy Schneider
Ward of property/residence - Ward 1
Item: Budget and Sunnyside light

Question asked (in general terms) x1 - How is the light an issue for the Township if the private road owners paid to move Sunnyside Road away from the light?

Answer given by Council (in general terms) - The Mayor thanked for the question and said it will be looked into.

Question 10:
Name of Resident/Member of the Public - Nicolas Gagnon
Ward of property/residence - Algoma Mills
Item: Integrity Commissioner report

Question asked (in general terms) x1 - After statement given, the Mayor confirms the question is if Council would be willing to hold a town forum where questions are asked by taxpayers.

Answer given by Council (in general terms) - The Mayor thanked for the question. Councillor Simon expresses that a town hall meeting is a great idea but that relationships need to be worked on so Council can address the public as one unit.

Question 11:
Name of Resident/Member of the Public - No name stated
Ward of property/residence - No place of residence stated
Item: Not related to item on agenda

Question asked (in general terms) x1 - Do you remember the levy held January 1st after Mayor onto Council where people submitted questions in advance?

Answer given by Council (in general terms) - The Mayor thanked for the question.

CLOSED SESSION

REPORT FROM CLOSED SESSION

CONFIRMATORY BY-LAW
RESOLUTION # 25-26
Moved By: L. Menard
Seconded By: T. Simon
BE IT RESOLVED: That the Council of the Corporation of the Township of The North Shore hereby approve By-Law No. 25-09, Being a By-Law to Confirm the Proceedings of Council at its Regular meeting held January 15th, 2025, be read a first, second and third time, enacted and passed.

CARRIED

ADJOURNMENT
RESOLUTION # 25-27
Moved By: R. Green
Seconded By: T. Simon
BE IT RESOLVED: That the Corporation of the Township of The North Shore Regular Council meeting of January 15th, 2025, do now adjourn at 7:27 PM to meet again on the 5th day of February 2025 at 6:00 p.m., or at the call of the Chair.

CARRIED

Tony Moor, Mayor

Rachel Schneider, Clerk/Deputy Treasurer

7a

January 24, 2025

Meeting of February 5th, 2025

Recreation Committee Report

The Recreation Committee met on January 14, 2025, at 6:00pm.

The Terms of Reference will be brought to the Recreation Committee to approve the dates for the Recreation Committee Meetings for the remainder of the council term. The Terms of Reference will then be forwarded to Council for approval in the near future.

As per the Terms of Reference, a Chair needs to be appointed for 2025.

As per the Terms of Reference, the Recreation Committee appointed a Secretary.

A request for a budget for 2025 for the Recreation Committee is requesting the same amount for 2024 in the amount of $4000.00. This is the request to council for the 2025 budget process.

The Recreation Committee is requesting that Council approve $500.00 for the Family Day Events that will be held February 17, 2025. This amount can be deducted from the approved budget when it is passed.

Capital Purchases for 2025: The Recreation Committee voted in 2024 to purchase speakers for the outdoor rink in Spragge. Council has given consent for the Recreation Committee to install the speakers when they are purchased. The speakers were not purchased in 2024 but will be purchased in 2025. The speakers will be able to be connected via bluetooth and be used for future events at the outdoor rink in the winter or in the summer. We have a registered Electrical Business that has insurance who will be installing the speakers free of charge. The approximate cost to purchase the speakers was between $200-$300.

Pending 2025 Calendar of Events for Council Approval:

February 17, 2025- FAMILY DAY

April 12, 2025- EASTER EGG HUNT & PANCAKE BREAKFAST

June 28, 2025- OUTDOOR MOVIE NIGHT

July 1, 2025- CANADA DAY

July 11 & 25, 2025- ROLLERSKATING

July 12 & 26, 2025-OUTDOOR MOVIE NIGHTS

August 8 & 22, 2025- ROLLERSKATING

August 9 & 23, 2025-OUTDOOR MOVIE NIGHTS

October 25, 2025-FAMILY PUMPKIN CARVING CONTEST

November 29, 2025- TOWN CHRISTMAS TREE LIGHTING

Prepared/Submitted by: Councillor Tracey Simon, Chair

TOWNSHIP OF THE
NORTH SHORE

COPY

Resolution # 25-04

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

RECREATION COMMITTEE MEETING

MEETING DATE: January 14th, 2025 AGENDA ITEM(S): 5 b.

MOVED BY: Jeremy S. SECONDED BY: B. Tremelling

BE IT RESOLVED: That the Recreation Committee discuss and compile a list of items for the Committee's Council Representative to bring forward to Council for the Recreation Committee during the 2025 Budget deliberations regarding the Operating Budget

$54000

CARRIED ✓ **DEFEATED** ______ **CHAIR** ______

RECORDED VOTE:

DECLARATION OF CONFLICT OF INTEREST:

TOWNSHIP OF THE
NORTH SHORE

COPY

Resolution # 25-07

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

RECREATION COMMITTEE MEETING

MEETING DATE: January 14th, 2025

AGENDA ITEM(S): 5e

MOVED BY: Jeremy S.

SECONDED BY: Manon F.

BE IT RESOLVED: That the Recreation Committee have an open discussion to plan the 2025 Family Day event, and that the Recreation Committee appoint an event coordinator for the 2025 Family Day event

with that person being: Tracey Simon

- ask council for $500.00 for the Family Day Activities on February 17/25. (in advance from 2025 Recreation Committee Budget)

CARRIED ✓ **DEFEATED** ______ **CHAIR** ______

RECORDED VOTE:

DECLARATION OF CONFLICT OF INTEREST:

TOWNSHIP OF THE

NORTH SHORE

COPY

Resolution #25-05

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

RECREATION COMMITTEE MEETING

MEETING DATE: January 14th, 2025

AGENDA ITEM(S): 5 C

MOVED BY: Jeremy S.

SECONDED BY: Manon F.

BE IT RESOLVED: That the Recreation Committee discuss and compile a list of items for the Committee's Council Representative to bring forward to Council for the Recreation Committee during the 2025 Budget deliberations regarding the Capital Budget

- speaker system for outdoor rink (approved in 2024).

CARRIED ✓ **DEFEATED** ________ **CHAIR** ________

RECORDED VOTE:

DECLARATION OF CONFLICT OF INTEREST:

TOWNSHIP OF THE
NORTH SHORE

COPY

Resolution #25-06

PO Box 108, Algoma Mills, ON P0R 1A0
(705) 849-2213 (705) 461-1821

RECREATION COMMITTEE MEETING

MEETING DATE: January 14th, 2025

AGENDA ITEM(S): 5d

MOVED BY: Jeremy S.

SECONDED BY: Marion F.

BE IT RESOLVED: That the Recreation Committee review, discuss and approve the proposed 2025 events, and that the Recreation Committee recommend to Council approve the proposed events for 2025

CARRIED ✓ **DEFEATED**________ **CHAIR**

RECORDED VOTE:

DECLARATION OF CONFLICT OF INTEREST:

7b

FINANCE

Quarterly Report: October 1, 2024 to December 31, 2024

Project and Activity

	2nd Quarter - 2024	2nd Quarter Status
Water Billing	Bills calculated and sent for May	Completed
Tax Adjustments and Supplemental Tax Levies	Completed Supplementary Tax Billings and reduction as information received	Ongoing
HST/GST Return	Q3 filed Oct 3	Completed
Monthly Interest (October, November, December)	First of every month (Tax & Water)	Completed
Monthly Balancing (October, November, December)	First of every month (Tax, Water, AP, AR)	Completed
Bank Reconciliation (October, November, December)	To be performed once per month.	Completed
WSIB, CPP, EI, Tax, OMERS (October, November, December)	Monthly Reporting & Remittances.	Completed
Education Levy (Q4 for 2024)	Education Levy Calculation & Remittance for Quarter 4 due December 15th	Completed
Commercial Bins (October, November, December 2024)	Quarterly Invoicing (Q4)	Completed
Accounts Receivable Notices	Issues arrears notices for other miscellaneous receivables.	**Ongoing**
Vadim iCity Transfer to the Cloud	Accounting Software: Transferring to the Cloud.	**See Report on February 5th Agenda regarding Computer System.**
Audit working papers prepared and working with KPMG for audit completion	2023 - Engineer's report received and provided to Auditor - expecting presentation of statements in February. 2024 - Started working on audit file in advance of the 2024 financial audit.	Ongoing
Asset Management	Completed AMP 3.0 documents and working through the process. Initial consulation with Hemson held - expecting response early in 2025.	Ongoing
Grant Management	Progress reports filed: Awaiting on word regarding Community War Memorial Grant Applicaton filed	Ongoing
Variance Reports (Q4)	2024 Q4 Quarterly Variance Report (to compare 2024 estimated Budget to 2024YTD)	Completed

Projected Quarterly Report: January 1, 2025 to March 31, 2025

Monthly Interest (January, February, March)	First of every month (Tax & Water)	**Ongoing**
Monthly Balancing (January, February, March)	First of every month (Tax, Water, AP, AR)	**Ongoing**
Bank Reconciliation (January, February, March)	To be performed once per month.	**Ongoing**
WSIB, CPP, EI, Tax, OMERS (January, February, March)	Monthly Reporting & Remittances.	**Ongoing**
Bi-Monthly Water/Sewer Billing (July and September)	Discussion during budget	**Budget Discussion**
GST/HST Return (**Q4** for 2024)	Electronical filing. Quarter report due January 1, 2025 (Reporting period: 2024-10-01 to 2024-12-31).	**Ongoing**
Education Levy (Q1 for 2025)	Education Levy Calculation & Remittance for Quarter 4 of 2024 reconcilation and Quarter 1 paid March 31.	**Ongoing**
ICIP Grant - Covid Stream	Reporting and Claim submissions.	**Ongoing**
ICIP Grant - Green Stream	Reporting and Claim submissions. Waiting on engineer report and design for rehabilitation of water treatment plants	**Ongoing**
Commercial Bins (January, February, March 2025)	Quarterly Invoicing (Q1)	Ongoing and part of budget discussion
Training/Professional Development Variance Report (Q4 & Q1)	Asset management sessions with MFOA. Possible Finance Forum hosted by MMAH in March 2024 Q4 Quarterly Variance Report finalized as audit papers prepared and Q1 2025	**Ongoing** Ongoing
2025 Budget	2025 Budget deliberations during meetings in February with follow up in March.	**Ongoing**
Grant Opportunities	Seek further grant opportunities - Bring report to Council for grant application authorization, if any.	**Ongoing**

Prepared/Submitted by: Craig Davidson, Interim Treasurer

7C

TOWNSHIP OF THE NORTH SHORE

Prepared January 24, 2025 For Council meeting of February 5, 2025

Council Report

SUBJECT: Budget Variance Report and Capital Worksheet

RECOMMENDATIONS:

1. **THAT the Capital Worksheet and Budget Variance Report (Operating) be received.**

Information

Attached to this report is the Capital Worksheet and the Budget Variance report as of December 31, 2024. These amounts are subject to change slightly as more payables related to 2024 are received and as the books and records are made ready for audit.

There have been a few changes made to this report in the hopes that it is easier to read. First, audit costs have been consolidated within the General Administration department rather than spreading the costs throughout the various departments. Overhead is not required to be recorded due to our size and is reported to the Province when the Financial Information Return is completed. By having the audit consolidated in one line, the cost of audit vs. budget and, when we look at budgeting, the cost over the last few years can be more readily tracked. For 2024, for example, the was a significant increase in audit costs. This is associated with the work that was required under the new Accounting Principal related to Asset Retirement Obligations. In order to satisfy the requirements of the auditor we required an engineer report on each of our buildings and then there is additional audit costs for 2024 related to any change in reporting caused by this new Accounting Requirement.

Another change is allocation of payroll and benefits. For this report, the budget was adjusted to match the actual with the remaining budget being assigned to contracted services to better reflect what happened during the year.

The additional cost of patching that was spent in 2024 has been reallocated to Capital and is reported on the Capital Worksheet attached to this report.

In total, presently there is a $41,716 surplus in operations. The majority of this is reflected in the Landfill budget area. Additional funds were budgeted for monitoring based on work that was completed in 2023. In 2024, the consultant identified these costs as being associated with the expansion project and they were included as capital costs and partially funded by the Small Communities Fund approval for this expansion project.

Respectively Submitted
Craig Davidson, Interim Treasurer

TOWNSHIP OF THE NORTH SHORE
2024 CAPITAL WORKSHEET

FUNCTION **CAPITAL**

YEAR **2024**

ACCOUNT #	DESCRIPTION		Budget 2024	Actual 2024
EXPENSES:				
1-4-2000-8000	**Fire Dept.**			
	- Communication System Upgrades		15,000	
	- Hot Water Tank for Serpent River Fire Hall			
	- Bunker Gear (2 sets)		5,000	5,397
	- Multi-Gas detector & Calibration Equipment			
		1-4-2000-8000	**20,000**	**5,397**
1-4-2300-8000	**Roads**			
	Streetlight and Pole, Sunnyside Drive, Algoma Mills		4,500	
	- Cold Mix Resurfacing			24,521
	- Riverview Road Rehabilitation (Only first 1.13km of the 3.4km - West Side)		50,000	50,059
	- 2023 Truck (Fully Capitalized - Represents 2023 Cash Flow)		18,397	18,397
	- Backhoe: Major Repairs & Maintenance		10,000	
	- Yellow Plow Truck: Major Repairs & Maintenance		82,000	82,934
		1-4-2300-8000	**164,897**	**175,911**
1-4-4020-8000	**Landfill**			
	- Project #60526314 (Landfill Vertical Expansion & Interim Monitoring Program)		40,000	47,518
	- Dozer (Fully Capitalized - Financed from 2021-2026: Represents 2023 Cash Flow)		39,991	39,991
		1-4-4020-8000	**79,991**	**87,509**
1-4-8050-8000	**Pronto East Water/Sewage**			
	- SCADA Computer Control			-
	- Turbidity Meter (Raw)			-
	- Water System Optimization		63,000	21,005
		1-4-8050-8000	**63,000**	**21,005**
1-4-8040-8000	***Serpent River Water***			
	- Upgrades (Other)		6,055	10,091
	- Water System Optimization (including HAA situation)		35,747	13,164
		1-4-8040-8000	**41,802**	**23,255**
1-4-8060-8000	**Cemetery**			
	- Columbarium Niche, Foundation, Other		7,500	
		1-4-8060-8000	**7,500**	**-**
1-4-7010-8000	**Recreation**			
	Parkette Upgrade - Gazebo, Picnic Table, Deck		5,000	1,034
		1-4-7010-8000	**5,000**	**1,034**
REVENUES:				
	ICIP - Covid Stream - Government Intake Grant *- Serpent River Water Treatment Plant Upgrades (Including Generator)*		(6,055)	(9,588)
	ICIP - Green Stream (Total Eligible Expenditures of $831,250 - Expired March 31, 2028) *- Serpent River & Pronto East Water Treatment Plant Optimizations*		(72,411)	(25,056)
	2023 Federal Gas Tax (Canada Community-Building Fund) *- Riverview Road Rehabilitation*		(73,500)	(50,059)
	2023 OCIF Grant *- Water Treatment Plant Upgrades (Township Portion of 26.67%)* *- Un-used portion of the 2023 OCIF Grant to be put in Deferred Revenues*		(26,336)	(9,113)
	SCF Grant (Landfill Expansion Project)		(16,500)	(31,678)
	Capital Purchases Funded by Previous Year Grants (OCIF, ICIP, FGT/CCBF, NORDS):			(24,521)
	Capital Purchases of Assets that have already been Fully Capitalized:		(58,388)	(58,388)
	Capital Purchases Funded by Township Reserves:		(129,000)	(105,708)
			0	-

2024 VARIANCE REPORT (Q4

As of December 31, 2024

Account	BUDGET	ACTUAL	VARIANCE	Comments
1-3-1000-1010 TAXATION - Interim Billing	-	-	0.00	
1-3-1003-2031 CB - COMMERCIAL; Taxable General	-		0.00	
1-3-1003-2070 CF - COMMERCIAL: PIL	4,234	2,116	-2118.00	
1-3-1003-2071 CG - Comm PIL General	11,752	11,752	0.00	
1-3-1003-2072 CP - Comm PIL Tenanted	-	-	0.00	
1-3-1003-2170 CT - COMMERCIAL: Taxable	42,504	47,368	4864.00	
1-3-1003-2190 CX - COMMERCIAL: Vacant	13,181	13,181	0.00	
1-3-1009-2080 IH - Industrial Taxable Shared PIL	5,179	5,179	0.00	
1-3-1009-2140 INDUSTRIAL:PIL - Taxable Tenant	22,586	22,586	0.00	
1-3-1009-2141 INDUSTIAL: Exc PIL - Tax Tenant	292	145	-147.00	
1-3-1009-2142 HF - LANDFILL PIL	237	-	-237.00	
1-3-1009-2170 IT - INDUSTRIAL: Taxable	30,050	30,050	0.00	
1-3-1009-2180 INDUSTRIAL: Vac./Excess	1,385	1,533	148.00	
1-3-1009-2190 IX - INDUSTRIAL: Vacant	1,326	1,326	0.00	
1-3-1013-2170 MT - MULTI-RES: Taxable	4,487	4,487	0.00	
1-3-1018-2071 RESIDENTIAL: PIL General	11,472	11,472	0.00	
1-3-1018-2140 RESIDENTIAL PIL - Taxable Tenant	797	796	-1.00	
1-3-1018-2170 RT - RESIDENTIAL: Taxable	1,017,408	1,022,537	5129.00	
1-3-1000-1900 TAXATION - Education not shared	-	1,114	1114.00	
1-3-1019-2170 TT-MANAGED FOREST: Taxable	1,586	1,586	0.00	In total, tax revenue is presently higher than
1-3-1023-2070 RAILWAYS: PIL	18,000	18,096	96.00	budget - supplemental assessments received
1-3-1210-2240 POWER PLANT	121,047	121,047	0.00	account for most of this.
Property Taxes/Payment-In-Lieus	**1,307,523**	**1,316,371**	**8848.00**	
1-3-1000-2700 COUNCIL DONATIONS	-	567	567.00	
1-3-1000-7255 COUNCIL - Transfer from Reserves	-	-	0.00	
1-4-1000-1010 COUNCIL - Salaries	80,240	80,240	0.00	
1-4-1000-1110 COUNCIL - Benefits	12,890	12,890	0.00	
1-4-1000-1200 COUNCIL - Travel	3,000	211	2789.00	
1-4-1000-1300 COUNCIL - Seminars & Workshops	5,000	2,247	2753.00	
1-4-1000-1305 COUNCIL - Printing & Stationery	-	10	-10.00	
1-4-1000-1320 COUNCIL - Memberships	1,600	1,677	-77.00	
1-4-1000-2050 CNCL- Telephone	2,400	2,346	54.00	
1-4-1000-2120 COUNCIL - Office Supply		-	0.00	
1-4-1000-21300 COUNCIL - Computer Supply	-	219	-219.00	
1-4-1000-2210 COUNCIL - Legal	15,000	11,072	3928.00	
1-4-1000-2215 COUNCIL-Integrity Commissioner	10,000	44,871	-34871.00	
1-4-1000-2700 COUNCIL - Donations	1,000	531	469.00	
1-4-1000-4020 COUNCIL - Insurance	5,721	5,417	304.00	
1-4-1000-5010 COUNCIL - Miscellaneous	400	230	170.00	
1-4-1000-5050 COUNCIL - Elections	-	-	0.00	
1-4-1000-9000 COUNCIL - Transfer to Reserves	4,000	4,000	0.00	
Council Department	**141,251**	**165,394**	**-24143.00**	Integrity Commissioner Costs

1-3-1200-7101 ADMIN- Trailer Licence	2,250	3,000	750.00	
1-3-1200-7102 ADMIN - Tax Certificates	1,000	900	-100.00	
1-3-1200-7104 ADMIN - Maps/Copies/Etc.	20	97	77.00	
1-3-1200-7120 ADMIN - Miscellaneous	4,000	3,858	-142.00	
1-3-1200-7130 ADMIN - Penalties & Interest	15,000	21,931	6931.00	
1-3-1200-7132 ADMIN - Land Sales	-	11,001	11001.00	
1-3-1200-7160 ADMIN- Leases	7,473	7,474	1.00	
1-3-1200-7204 ADMIN - Provincial Grant	-	-	0.00	
1-3-1200-7255 ADMIN - Transfer from Reserves	-	-	0.00	
1-4-1200-1010 ADMIN - Wages	83,125	83,125	0.00	
1-4-1200-1110 ADMIN - Benefits	20,557	20,557	0.00	
1-4-1200-1115 ADMIN-Consultants	60,996	80,232	-19236.00	
1-4-1200-1150 Contracted/Professional Services	-	5,931	-5931.00	
1-4-1200-1200 ADMIN - Travel	2,000	904	1096.00	
1-4-1200-1205 ADMIN - Janitorial Services	-	34	-34.00	
1-4-1200-1300 ADMIN - Seminars/Workshops	5,000	2,824	2176.00	
1-4-1200-1305 ADMIN - Printing Stationary		299	-299.00	
1-4-1200-1320 ADMIN - Memberships	1,500	1,272	228.00	
1-4-1200-2010 ADMIN - Materials/Supplies	2,000	429	1571.00	
1-4-1200-2024 ADMIN - Propane	3,500	2,237	1263.00	
1-4-1200-2030 ADMIN - Hydro	6,000	7,254	-1254.00	
1-4-1200-2035 ADMIN - Delivery	-	-	0.00	
1-4-1200-2045 ADMIN - Janitorial Supplies	500	600	-100.00	
1-4-1200-2050 ADMIN - Telephone	6,500	10,252	-3752.00	
1-4-1200-2056 Admin - Shop Supplies		635	-635.00	
1-4-1200-2079 ADMIN - PUBLIC WORKS VEHICLE #2	400	-	400.00	
1-4-1200-2100 ADMIN - Postage	3,400	2,133	1267.00	
1-4-1200-2110 ADMIN - Due & Subscriptions	250	-	250.00	
1-4-1200-2120 ADMIN - Office Supplies	3,000	836	2164.00	
1-4-1200-2130 ADMIN - Computer Expenses	25,000	8,696	16304.00	
1-4-1200-2140 ADMIN - Copying Expenses	4,500	3,898	602.00	
1-4-1200-2210 ADMIN - Legal Fees	5,000	17,859	-12859.00	
1-4-1200-2300 ADMIN - Advertising	2,000	889	1111.00	
1-4-1200-4020 ADMIN - Insurance	39,780	37,714	2066.00	
1-4-1200-4025 ADMIN - Audit	28,000	48,646	-20646.00	
1-4-1200-4030 ADMIN - Licenses & Permits	2,000	-	2000.00	
1-4-1200-4040 ADMIN - Bank Charges	2,000	1,200	800.00	
1-4-1200-4045 ADMIN - Cash over/short	-	-	0.00	
1-4-1200-4046 Cash over/short-Rounding	-	-	0.00	
1-4-1200-4050 ADMIN - Taxes Written Off	3,000	-	3000.00	
1-4-1200-4055 ADMIN - Bad Debts Written Off	-	-	0.00	
1-4-1200-4056 ADMIN - Municipal Payment-in-Lieu	3,300	-	3300.00	
1-4-1200-4057 ADMIN - Mining Land Taxes	1,000	835	165.00	
1-4-1200-5010 ADMIN - Miscellaneous	1,000	748	252.00	
1-4-1200-7140 ADMIN - Building & Lot Maintenance	2,000	3,612	-1612.00	
1-4-1200-7800 ADMIN - Assessment Services (MPAC)	18,200	18,116	84.00	
1-4-1200-9000 ADMIN - Transfer to Reserves	39,063	50,064	-11001.00	
Administration Department	**344,828**	**363,570**	-18742.00	Legal and Audit Fees higher
1-3-1500-5015 OMPF-Equalization Grant	97,300	97,300	0.00	
1-3-1500-5016 ompf-Nor.Community Grant	94,900	94,900	0.00	
1-3-1500-5017 OMPF-Rural Community Grant	52,500	52,500	0.00	
1-3-1500-5020 OMPF-Northern/Rural Community Gran	95,100	95,100	0.00	
1-3-1500-5031 OMPF-Transitional Assistance	2,800	2,800	0.00	
Unconditional Grants	**342,600**	**342,600**	0.00	

1-3-2000-7204 FD - Provincial Grant	-	-	0.00
1-3-2000-7206 FD - User Fee - Dispatch	1,656	3,043	1387.00
1-3-2000-7209 FD - Fire Claims - MTO	-	-	0.00
1-3-2000-7230 FD - Miscellaneous	200	360	160.00
1-4-2000-1010 FD - Wages	23,640	23,640	0.00
1-4-2000-1110 FD - Benefits	4,858	4,858	0.00
1-4-2000-1200 FD - Travel	500	-	500.00
1-4-2000-1300 FD - Seminars & Workshops	5,000	5,304	-304.00
1-4-2000-1310 FD - Community Emergency Managem	12,000	15,264	-3264.00
1-4-2000-1315 FD - 911 Emergency Service	600	-	600.00
1-4-2000-1320 FD - Memberships	450	425	25.00
1-4-2000-1325 FD - Dispatch	2,600	3,043	-443.00
1-4-2000-2010 FD - Materials/Supplies	1,500	2,672	-1172.00
1-4-2000-2020 FD - Maintenance-Inter 92 Tanker-S/R	1,500	1,484	16.00
1-4-2000-2022 FD - Maintenance - Ford 1980 Pumper		340	-340.00
1-4-2000-2024 FD - Heating Fuel	6,000	3,373	2627.00
1-4-2000-2025 FD - 2005 Pumper	1,500	1,407	93.00
1-4-2000-2027 FD - F700 Rapid Attack	1,500	1,518	-18.00
1-4-2000-2028 FD - ALF Heavy Rescue	-	-	0.00
1-4-2000-2030 FD - Hydro	3,500	3,612	-112.00
1-4-2000-2035 FD - Delivery	-	-	0.00
1-4-2000-2040 FD - Water/Sewer	1,402	820	582.00
1-4-2000-2050 FD - Telephone	2,200	2,631	-431.00
1-4-2000-2079 FD - PW VEHICLE #2	500	-	500.00
1-4-2000-2120 FD - Office Supplies	50	-	50.00
1-4-2000-2150 FD - Internet Charges	1,343	1,344	-1.00
1-4-2000-2400 FD - Repairs & Maintenance	800	383	417.00
1-4-2000-2450 FD - Protective Gear	3,000	1,524	1476.00
1-4-2000-4010 FD - Forest Fire Management	1,721	1,722	-1.00
1-4-2000-4020 FD - Insurance	21,718	22,456	-738.00
1-4-2000-4030 FD - Licenses	1,300	-	1300.00
1-4-2000-4040 FIRE - Bank Charges	-	-	0.00
1-4-2000-5010 FD - Miscellaneous	1,000	-	1000.00
1-4-2000-7130 FD - Equipment Repairs	500	270	230.00
1-4-2000-7140 FD - Building & Lot Maintenance	500	639	-139.00
1-4-2000-7210 FD - Fire Prevention	500	-	500.00
1-4-2000-9000 FD - Transfer t Reserves	5,000	5,000	0.00
Fire Department	**104,826**	**100,326**	4500.00
1-3-2100-7200 CBO - Building Permits	16,000	22,940	6940.00
1-3-2100-7810 CBO - Compliance Certificates	250	60	-190.00
1-4-2100-1010 CBO - Wages	1,398	1,398	0.00
1-4-2100-1110 CBO - Benefits	362	362	0.00
1-4-2100-1225 CBO - CBO Contract	13,500	9,393	4107.00
1-4-2100-4020 CBO - Insurance	528	500	28.00
1-4-2100-9000 CBO - Transfer to Reserves	-	11,286	-11286.00
Building Department	**462**	**61**	-401.00
1-3-2200-7230 BLEO - Miscellaneous	900	865	-35.00
1-4-2200-1010 BLEO - Wages	7,748	7,748	0.00
1-4-2200-1110 BLEO - Benefits	1,075	1,075	0.00
1-4-2200-1200 BLEO - Travel	500	-	500.00
1-4-2200-1300 BLEO - Seminars & Workshops	500	174	326.00
1-4-2200-2010 BLEO - Materials/Supplies	500	1,010	-510.00
1-4-2200-1210 BLEO - Enforcement Officer	-		0.00
1-4-2200-1230 BLEO - Animal Control	-	12	-12.00
1-4-2200-4020 BLEO - Insurance	747	707	40.00
By-Law Department	**10,170**	**9,861**	309.00

1-3-2300-7204 ROADS - Provincial Grants	200	200	0.00	
1-4-2300-1010 RD - Wages	35,443	35,443	0.00	
1-4-2300-1110 RD - Benefits	9,346	9,346	0.00	
1-4-2300-1235 RDS - Winter Maintenance	2,000	376	1624.00	
1-4-2300-1320 RD - Memberships	1,850	875	975.00	
1-4-2300-2010 RD - Materials/Supplies	5,000	2,323	2677.00	
1-4-2300-2024 RD - Propane	2,600	2,101	499.00	
1-4-2300-2030 RD - Hydro	1,300	1,446	-146.00	
1-4-2300-2035 RD - Delivery Charges	-	-	0.00	
1-4-2300-2060 RD - Bridges & Culverts	2,500	9,032	-6532.00	
1-4-2300-2062 RD - Ditching	3,000	-	3000.00	
1-4-2300-2063 RD - Patching	2,500	2,802	-302.00	
1-4-2300-2064 RD - Sweeping	1,000	1,516	-516.00	
1-4-2300-2065 RD - Shoulder Maintenance	1,000	-	1000.00	
1-4-2300-2066 RD - Resurfacing/Grading	1,000	-	1000.00	
1-4-2300-2068 RD - Culvert Thawing	1,500	28	1472.00	
1-4-2300-2069 RD - Safety Devices	500	25	475.00	
1-4-2300-2070 RD - Snow Plowing	-	3	-3.00	
1-4-2300-2075 RD - Sanding & Salting	12,000	9,614	2386.00	
1-4-2300-2077 RD - John Deere Backhoe	5,000	1,031	3969.00	
1-4-2300-2078 RD - Yellow Plow Truck 2002	10,000	3,170	6830.00	
1-4-2300-2079 RD - P.W. VEHICLE #2	7,200	12,832	-5632.00	
1-4-2300-2081 RD - P.W. Vehicle	1,000	10,130	-9130.00	
1-4-2300-4020 RD - Insurance	8,571	8,115	456.00	
1-4-2300-4030 RD - License/Permits	1,300	1,620	-320.00	
1-4-2300-7130 RD - Equipment Repairs	250	3,265	-3015.00	
1-4-2300-7140 RD - Building & Lot Maintenance	-	1,366	-1366.00	
1-4-2300-9000 RD - Transfer to Reserves	-	-	0.00	
1-4-2310-2030 F - Street Lighting Hydro	3,800	3,809	-9.00	
1-4-2310-7130 F - Equipment Maintenance	2,000	2,256	-256.00	
Roads/Street Light Department	**121,460**	**122,324**	-864.00	
1-3-2500-5300 POL - Provincial Offences Fines	600	-	-600.00	
1-3-2500-5400 POL - Policing	-	824	824.00	
1-3-2500-7205 POL - Provincial Grants - R.I.D.E.	5,516	6,435	919.00	
1-4-2500-1010 POL - Salaries	5,592	5,592	0.00	
1-4-2500-1110 POL - Benefits	1,449	1,449	0.00	
1-4-2500-1220 POL - Policing	116,580	118,836	-2256.00	
1-4-2500-2800 POL - R.I.D.E. Program	6,500	6,435	65.00	
Police Department	**124,005**	**125,053**	-1048.00	
1-3-4020-7204 LF - PROVINCIAL GRANTS	-	-	0.00	
1-3-4020-7230 LF - Miscellaneous	15,000	17,291	2291.00	Includes Landfill Tipping Fees and Commercial Bins.
1-4-4020-1010 LF - Wages	19,457	19,457	0.00	
1-4-4020-1110 LF - Benefits	2,928	2,928	0.00	
1-4-4020-1240 LF - Garbage Collection	48,151	52,991	-4840.00	
1-4-4020-1250 LF - Garbage Compaction & Burial	7,800	4,254	3546.00	
1-4-4020-1300 LF - Seminars/Workshops	500	-	500.00	
1-4-4020-2010 LF - Materials/Supplies	1,000	2,837	-1837.00	
1-4-4020-2030 LF - Hydro	700	694	6.00	
1-4-4020-2079 LF - PW VEHICLE #2	500	-	500.00	
1-4-4020-2310 LF - Environmental 3R's	750	823	-73.00	
1-4-4020-2320 LF - Monitoring	70,000	34,522	35478.00	
1-4-4020-2400 LF - Repairs & Maintenance	1,000	852	148.00	
1-4-4020-4020 LF - Insurance	6,708	6,351	357.00	
1-4-4020-5010 LF - Miscellaneous	100	-	100.00	
1-4-4020-7130 LF - Equipment Repairs	3,500	3,688	-188.00	
1-4-4020-7140 LF - Building & Lot Maintenance	2,000	1,600	400.00	
1-4-4020-9000 LF - Transfer to Reserves	20,000	20,000	0.00	
Landfill Department	**170,094**	**133,706**	36388.00	Monitoring associated with the expansion project have been treated as a capiital expense

1-4-5000-2325 HSS - Social Assistance	342,600	335,477	7123.00	
1-4-5000-2330 HSS - Public Health	22,546	22,761	-215.00	
1-4-5000-2335 HSS-Dr. Recruitment	6,000	5,830	170.00	
Health/Social Services	**371,146**	**364,068**	**7078.00**	
1-3-7010-7202 REC - Federal Grants	6,300	4,989	-1311.00	
1-3-7010-7204 REC - Provincial Grants	2,007	2,007	0.00	
1-3-7010-7230 REC - Misc Revenue	-	1,500	1500.00	
1-3-7010-7500 REC- Recreation Committee Revenue	3,000	2,825	-175.00	
1-4-7010-1010 REC - Wages	41,912	41,912	0.00	
1-4-7010-1110 REC - Benefits	11,266	11,266	0.00	
1-4-7010-1300 REC - Seminars & Workshops	500	-	500.00	
1-4-7010-2010 REC - Materials/Supplies	3,000	71	2929.00	
1-4-7010-2030 REC - Hydro	2,100	2,542	-442.00	
1-4-7010-2050 REC - Telephone	687	687	0.00	
1-4-7010-2079 REC - PW VEHICLE #2	5,700	2,302	3398.00	
1-4-7010-2081 REC - P.W.VEHICLE	3,900	356	3544.00	
1-4-7010-2090 REC - Rinks Maintenance	500	-	500.00	
1-4-7010-2091 REC - Parks Maintenance	2,000	4,287	-2287.00	
1-4-7010-2092 REC - Trails Maintenance	1,000	-	1000.00	
1-4-7010-2093 REC - Docks Maintenance	1,000	785	215.00	
1-4-7010-2120 REC - Office Supplies	50	-	50.00	
1-4-7010-2300 REC - Advertising	350	331	19.00	
1-4-7010-2400 REC - Repairs & Maintenance	1,000	-	1000.00	
1-4-7010-2450 REC - Protective Gear	200	-	200.00	
1-4-7010-4020 REC - Insurance	14,258	13,500	758.00	
1-4-7010-4030 REC - Licenses & Permits	-	-	0.00	
1-4-7010-4060 REC - Library Contribution	2,007	2,007	0.00	
1-4-7010-5010 REC - Miscellaneous	700	990	-290.00	
1-4-7010-7130 REC - Equipment Repairs	750	771	-21.00	
1-4-7010-7500 REC - Recreation Committee	4,000	4,229	-229.00	
Recreation Department	**85,573**	**74,715**	**10858.00**	
1-3-8010-7230 PLN - Miscellaneous		-	0.00	
1-3-8010-7816 PLN - OP/Zoning Amendments		-	0.00	
1-3-8010-7255 PLN - Transfer from Reserves	10,000		-10000.00	
1-4-8010-1010 PLN - Wages	8,388	8,388	0.00	
1-4-8010-1110 PLN - Benefits	2,174	2,174	0.00	
1-4-8010-1300 PLN - Seminars & Workshops	-	-	0.00	
1-4-8010-2010 PLN - Materials/Supplies	-	-	0.00	
1-4-8010-2095 PLN - Newsletter	-	-	0.00	
1-4-8010-2300 PLN - Advertising	-	-	0.00	
1-4-8010-4020 PLN - Insurance	698	661	37.00	
1-4-8010-5010 PLN - Miscellaneous	-	76	-76.00	
1-4-8010-7810 PLN - Professional Fees	14,000	4,959	9041.00	
Planning Department	**15,260**	**16,258**	**-998.00**	
1-4-8020-1010 TELE - Wages	1,398	1,398	0.00	
1-4-8020-1110 TELE - Benefits	362	362	0.00	
1-4-8020-2130 TELE - Computer Services	-	611	-611.00	
1-4-8020-2150 TELE - Internet Charges	5,420	3,611	1809.00	
1-4-8020-4020 TELE - Insurance	105	99	6.00	
Telecommunications	**7,286**	**6,081**	**1204.00**	
1-3-8030-7230 INFO - Miscellaneous	2,500	1,760	-740.00	Invoiced at end of the year.
1-3-8030-8015 INFO - Tourist Info Centre (EL Share)	6,000	6,000	0.00	Invoiced at end of the year.
1-4-8030-1010 INFO - Wages	1,398	1,398	0.00	
1-4-8030-1110 INFO - Benefits	362	362	0.00	
1-4-8030-2030 INFO - Hydro	2,500	1,760	740.00	
1-4-8030-2079 INFO - PW VEHICLE #2	-	-	0.00	
1-4-8030-4020 INFO - Insurance	4,764	4,510	254.00	
1-4-8030-7140 INFO - Building & Lot Maintenance	-	-	0.00	
Tourist Information Centre (Deer Trail)	**524**	**270**	**254.00**	

1-3-8040-4900 WTR - Water Revenues	45,733	48,611	2878.00
1-3-8040-4940 WTR - Connection Fees	60	120	60.00
1-3-8040-7130 Penalties & Interest - SR	500	1,116	616.00
1-4-8040-1010 SRW-Wages	12,374	12,374	0.00
1-4-8040-1110 SRW - Benefits	3,567	3,567	0.00
1-4-8040-1260 SRW - Plant Operations	56,631	56,631	0.00
1-4-8040-1300 SRW - Seminars/Workshops	500	114	386.00
1-4-8040-2010 SRW - Materials/Supplies	-	69	-69.00
1-4-8040-2024 SRW - Propane	350	131	219.00
1-4-8040-2030 SRW - Hydro	13,800	15,734	-1934.00
1-4-8040-2050 SRW - Telephone	1,400	1,361	39.00
1-4-8040-2079 SRW - PW VEHICLE #2	415	-	415.00
1-4-8040-2165 SRW - Pipes & Connections	10,000	1,904	8096.00
1-4-8040-4020 W-DEL - Insurance	3,768	3,568	200.00
1-4-8040-4030 SRW -license & Permits	-	-	0.00
1-4-8040-4040 SRW - Bank Charges	1,200	1,131	69.00
1-4-8040-4080 SRW - Discounts to Users	900	763	137.00
1-4-8040-5010 SRW - Miscellaneous	300	561	-261.00
1-4-8040-7130 SRW - Equipment Maintenance	500	-	500.00
1-4-8040-7140 SRW - Building & Lot Maintenance	300	81	219.00
Serpent River Water	**59,712**	**48,142**	**11570.00**
1-3-8050-4900 WTR - Water Revenues	27,428	27,246	-182.00
1-3-8050-4940 WTR - Connection Fees	-	-	0.00
1-3-8050-7130 Penalties & Interest - PE	200	714	514.00
1-3-8051-4910 SEWR - Sewer Revenues	7,343	7,277	-66.00
1-4-8050-1010 PEW -Wages	12,374	12,374	0.00
1-4-8050-1110 PEW - Benefits	3,078	3,078	0.00
1-4-8050-1260 PEW - Contracts	64,560	64,559	1.00
1-4-8050-1300 PEW - Seminars/Workshops	500	114	386.00
1-4-8050-2024 PEW- Propane	380	260	120.00
1-4-8050-2030 PEW - Hydro	12,000	9,657	2343.00
1-4-8050-2050 PEW - Telephone	2,500	2,542	-42.00
1-4-8050-2079 PEW - PW VEHICLE #2	415	-	415.00
1-4-8050-2165 PEW - Pipes & Connections	2,000	-	2000.00
1-4-8050-4020 PEW - Insurance	4,630	4,383	247.00
1-4-8050-4030 PEW - Licenses & Permits	200	-	200.00
1-4-8050-4040 PEW - Bank Charges	1,200	1,217	-17.00
1-4-8050-4080 PEW - Discount to Users	640	714	-74.00
1-4-8050-5010 PEW- Miscellaneous	200	2,169	-1969.00
1-4-8050-7130 PEW - Equipment Maintenance		-	0.00
1-4-8050-7140 PEW - Building & Lot Maintenance	500	81	419.00
1-4-8051-1260 PEW - Sewer Contract	20,387	20,387	0.00
Pronto East Water/Sewer	**90,593**	**86,298**	**4295.00**
1-3-8060-7230 CEM - Miscellaneous	500	950	450.00
1-3-8060-7500 CEM - Cemetery Plot Sales	870	4,683	3813.00
1-3-8060-7255 CEM - Transfer from Reserve	2,500	-	-2500.00
1-4-8060-1010 CEM - Wages	2,356	2,356	0.00
1-4-8060-1110 CEM - Benefits	622	622	0.00
1-4-8060-1300 CEM - Courses/Seminars	-	-	0.00
1-4-8060-2010 CEM - Materials/Supplies	500	254	246.00
1-4-8060-2079 CEM - PW VEHICLE #2	300	-	300.00
1-4-8060-3010 CEM - Equipment Rentals	500	-	500.00
1-4-8060-4020 CEM - Insurance	950	899	51.00
1-4-8060-7140 CEM - Building & Lot Maintenance	2,500	2,752	-252.00
Cemetery Department	**3,858**	**1,250**	**2608.00**
	-	41,716	41716.00

7d

TOWNSHIP OF THE NORTH SHORE

Prepared January 24, 2025 For Council meeting of February 5, 2025

Council Report

SUBJECT: Capital Budget and Grant Use

RECOMMENDATIONS:

1. **THAT the Capital Budget and Grant Use report be received;**
2. **THAT direction be given regarding possible capital projects to be included in 2025 budget deliberations.**

Information

Attached to this report is a summary of Reserves for 2024. Reserve funds will be reconciled on receipt of the investment statements for the end of 2024.the Capital Worksheet and the Budget Variance report as of December 31, 2024. These amounts are subject to change slightly as more payables related to 2024 are received and as the books and records are made ready for audit.

In addition, the Township holds the following unused grants as deferred revenue:

Gas Tax	$153k
OCIF	$520k
NORDS	$293k

These total $966k. NORDS funding needs to be spent prior to March 2026 which means that these needs to be spent this summer. Gas Tax spending needs to be at least $50k to alleviate the risk of funds being withheld. OCIF funding has similar restrictions to accumulating funds meaning that expenditure in 2025 should be at least $200k.

Previously, an estimate was received for the replacement of the culvert on Lauzon Village Road in the amount of $70k. While there would still not be sufficient funding to complete the Riverview Road project that was not approved by Council last year, consideration should be given to a culvert replacement and ditching program as phase one of this project. Should Council be agreeable to this, we can review the tender documents from last year and provide updated estimates regarding this project.

Another project that has been mentioned that could use come of the deferred grant funds is enhancing the walking trail and rehabilitation of the Pedestrian Bridge over Lauzon Creek.

Projects that would be funded through reserve transfers include the accounting system (separate report), meeting management system, replacement of lights at the Serpent River mailbox area, Sunnyside Road Streetlight (estimate $8k plus hydro fees), Miranda & Hwy 538 streetlight.

Should Council have other thoughts, especially related to the use of deferred grant funds, these needs to be valued and submitted for approval quickly to ensure the funds are not either returned unused or future receipt of funds are paused until funds are spent.

Also included in the capital budget will be the waste site expansion costs (funded in part by the Small Communities Fund) and rehabilitation of the two water treatment plants (partially funded by the ICIP Green Program).

As a note, for the next Council meeting, a summary of operations as well as updating the capital report, with estimates, is expected.

Respectively Submitted
Craig Davidson
Interim Treasurer

Township of the North Shore
Summary of Reserves
December 31, 2024

Reserve	Balance BOY	Budget Additions	Sale of Land	Surplus Permit	Budgeted Use	Balance EOY
Legal	24,000.00					24,000.00
Election		4,000.00				4,000.00
Building and Equipment	119,087.99	39,063.00	11,001.00		82,000.00	87,151.99
Bill 124				11,286.41		11,286.41
Fire Equipment	14,876.97	5,000.00				19,876.97
Future Waste Costs		20,000.00				20,000.00
Planning an Development	48,133.68					48,133.68
SRW	5,346.28					5,346.28
PEW	0.20					0.20
Total	211,445.12	68,063.00	11,001.00	11,286.41	82,000.00	219,795.53

Note: 2024 Surplus allocation not yet made.

7e

Ombudsman
ONTARIO

J. Paul Dubé, Ombudsman

BY EMAIL

January 30, 2025

Council for the Township of The North Shore
P.O. Box 108
1385 Highway 17
Algoma Mills, ON P0R 1A0

Dear Members of Council for the Township of The North Shore:

Re: Report – Office of the Ontario Ombudsman

I have completed my investigation into a complaint alleging that on March 20, 2024, and between March 21 and 25, 2024, a quorum of council for the Township of The North Shore contravened the open meeting rules in the *Municipal Act, 2001* by holding informal meetings. Please find my final report enclosed.

The Clerk indicated that my report would be shared with council and made available to the public no later than council's next meeting. At that time, I will also post a copy of the report on my website at www.ombudsman.on.ca.

I encourage all members of council to familiarize themselves with the open meeting rules. Our Office has resources available, including our Open Meetings Guide for Municipalities, which can be accessed on our website here. You can also contact us directly to order copies at info@ombudsman.on.ca.

Yours truly,

Paul Dubé
Ombudsman of Ontario

cc: Rachel Jean Schneider, Clerk, Township of The North Shore

Ombudsman

ONTARIO

Ombudsman Report

Investigation into informal gatherings held by council for the Township of The North Shore on March 20, 2024, and between March 21 and March 25, 2024

Paul Dubé
Ombudsman of Ontario

January 2025

Complaint

1 My Office received a complaint alleging council for the Township of The North Shore (the "Township") contravened the *Municipal Act, 2001*[1] (the "Act") by holding an informal meeting immediately following a council meeting on March 20, 2024. The complaint also alleged council held informal meetings in the days following.

2 My investigation found that a quorum of council engaged in an informal discussion after a council meeting on March 20, 2024. A quorum of council also participated in discussions over group text message between March 24 and March 25, 2024. However, although these discussions involved a quorum of council, they were not "meetings" subject to the open meeting rules because members did not materially advance the business or decision-making of council.

Ombudsman jurisdiction

3 Under the Act, all meetings of council, local boards, and committees of either must be open to the public, unless they fall within prescribed exceptions.

4 As of January 1, 2008, the Act gives anyone the right to request an investigation into whether a municipality or local board has complied with the Act in closing a meeting to the public. The Act designates the Ombudsman as the default investigator for municipalities that have not appointed their own.

5 The Ombudsman is the closed meeting investigator for the Township of The North Shore.

6 When investigating closed meeting complaints, we consider whether the open meeting requirements in the Act and the municipality's procedure by-law have been observed.

7 Our Office has investigated hundreds of closed meetings since 2008. To assist municipal councils, staff, and the public, we have developed an online digest of open meeting cases. This searchable repository was created to provide easy access to the Ombudsman's decisions on, and interpretations of, the open meeting rules. Council members and staff can consult the digest to inform their discussions and decisions on whether certain matters can or should be discussed in closed session, as well as issues related to open meeting procedures. Summaries of the Ombudsman's previous decisions can be found in the digest: www.ombudsman.on.ca/digest.

[1] SO 2001, c 25.

8 The Ontario Ombudsman also has the authority to conduct impartial reviews and investigations of hundreds of public sector bodies. This includes municipalities, local boards, and municipally-controlled corporations, as well as provincial government organizations, publicly funded universities, and school boards. In addition, the Ombudsman's mandate includes reviewing complaints about the services provided by children's aid societies and residential licensees, and the provision of French language services under the *French Language Services Act*. Read more about the bodies within our jurisdiction here: www.ombudsman.on.ca/have-a-complaint/who-we-oversee.

Investigative process

9 On April 11, 2024, my Office advised the Township of our intent to investigate this complaint.

10 Members of my Office's open meeting team reviewed the Township's procedure by-law and materials from the March 20, 2024 council meeting, including the agenda, minutes, and video recording of the open session. We also obtained and reviewed relevant documents, such as text messages sent between council members. We spoke to the Clerk and interviewed all five members of council.

11 My Office received full co-operation during this investigation.

March 20, 2024 council meeting

12 On March 20, 2024, at 6:00 p.m., the Township held a regularly scheduled council meeting. The meeting was held in a hybrid format, with two councillors attending electronically via Zoom. The other council members and the Clerk attended the meeting in person in council chambers. The meeting adjourned at 6:31 p.m.

13 After the meeting ended, the Clerk and the three council members present in council chambers engaged in a brief discussion.

14 Those present told us the entire discussion lasted between five and 10 minutes, and no concrete actions were discussed. The Mayor and the Clerk recalled discussing potentially cancelling an upcoming council meeting on March 25, 2024; however, no decision was made. The other two council members present did not recall this matter being discussed.

Analysis

The discussion after the March 20, 2024 council meeting was not a "meeting" under the Act

15 Under section 238(1) of the *Municipal Act, 2001*, a "meeting" is defined as any regular, special or other meeting of a council, of a local board or of a committee of either of them, where "a quorum of members is present, and members discuss or otherwise deal with any matter in a way that materially advances the business or decision-making of the council, local board or committee."[2]

16 The council for the Township of The North Shore is composed of a Mayor and four councillors. Three members of council were present during the discussion following the council meeting on March 20, 2024, constituting a quorum.

17 The second part of the test for whether a meeting occurred requires that council materially advance its business or decision-making. My Office has stated that assessing material advancement "involves considering the extent to which the discussions at issue moved forward the business of the municipality, based on factual indicators."[3] Discussions, debates, or decisions intended to lead to specific outcomes or to persuade decision-makers one way or another are likely to "materially advance" the business or decision-making of council, while mere receipt or exchange of information is unlikely to materially advance business.[4]

18 In this case, the discussion was brief. Council members did not discuss taking any concrete actions, and the discussion was not related to ongoing council business or decision-making. We were told that the discussion briefly touched on cancelling an upcoming council meeting; however, the council members did not make any decisions about the meeting in question.

19 This discussion did not materially advance the business or decision-making of council, and was not a "meeting" for the purpose of the open meeting rules in the Act.

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[2] *Municipal Act, 2001*, SO 2001, c 25, s 238(1).
[3] *Casselman (Village of) (Re)*, 2022 ONOMBUD 13 at para 26, online: <https://canlii.ca/t/jrkx5>.
[4] *Ibid.*

Text messages exchanged between March 24 and March 25, 2024

20 The complaint alleged that following the March 20, 2024 council meeting, a quorum of council members discussed cancelling upcoming council meetings on March 25, April 2, and April 3, 2024, without complying with the open meeting rules.

21 The Mayor told us that he discussed cancelling the March 25, 2024 meeting with one other council member, and separately with the Clerk. On March 21, 2024, the Clerk posted a notice stating that the Mayor had cancelled the meeting originally scheduled for March 25, 2024.

22 Between March 24 and March 25, 2024, the Mayor and three council members exchanged group text messages about cancelling the council meetings on April 2 and April 3, 2024. One member of council was not included in this group. On March 24, 2024, the Mayor sent a text message to the group stating that all of council (with the exception of the council member not included in the group text message) was in favour of cancelling the meetings. One councillor responded to the text message, agreeing with the Mayor.

23 The following day, the Mayor instructed the Clerk to post a cancellation notice for the April 2 and April 3, 2024 meetings on the Township's website. The Clerk posted a cancellation notice stating that the meetings had been cancelled by the Mayor and council.

24 After the cancellation notice was posted online, the Mayor sent another group text to the same three council members stating that he was putting the meetings on hold, and inviting the other council members' thoughts or comments. One councillor replied with questions about the content of the cancellation notice. In a series of text messages following, the Mayor and councillor discussed the cancellation notice.

Analysis

Was a quorum of council members present during the discussions held over group text message between March 24 and March 25, 2024?

25 The definition of "meeting" in the Act requires that a quorum of members be present when a meeting occurs.[5] This case raises the question of whether members are "present" for the purposes of the Act when they exchange electronic written communications, such as text messages.

26 Changes to the Act in 2020 permit council members to count towards quorum when participating electronically in meetings.[6] My Office has determined that for the purposes of an electronic meeting, the meeting "place" is electronic[7] and that members may be "present" when they come together electronically to discuss and advance business. For example, I have found that council members may be present and count towards quorum if a discussion takes place over videoconference.[8]

27 When members of council exchange written electronic communications, such as text messages, they are present in an electronic place, satisfying the presence requirement of the definition of "meeting" under the Act.

28 On March 24 and March 25, 2024, four members of council held a discussion over group text message. Since four of the five members of council were included in the group text messages, a quorum of council was present.

The group text messages did not materially advance council business and decision-making

29 As noted above, discussions, debates, or decisions intended to lead to specific outcomes or to persuade decision-makers one way or another are likely to "materially advance" the business or decision-making of council, while mere receipt or exchange of information is unlikely to materially advance business.

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[5] *Supra* note 2.
[6] *Ibid*, ss 238(3.1)–(3.3).
[7] *McKellar (Township of) (Re)*, 2023 ONOMBUD 3, at para 48, online: <https://canlii.ca/t/jv6ck>.
[8] *Casselman (Municipality of) (Re)*, 2024 ONOMBUD 1, online: <https://canlii.ca/t/k235v>.

30 According to the Township's procedure by-law, the Mayor can cancel a meeting, in consultation with the Clerk, in specific circumstances, including where the meeting is no longer required.[9] The procedure by-law does not require that the Mayor consult with council members about the decision to cancel a meeting.

31 The Mayor told my Office that he used his authority under the procedure by-law to cancel the meetings, but that it is important councillors have a say in the decisions made. He spoke with some councillors as he preferred to cancel meetings knowing others agreed with his decision.

32 As the Mayor is empowered by the procedure by-law to unilaterally cancel meetings, he would have no need to persuade the other councillors or seek their consensus in order to cancel the meetings. In fact, he instructed the Clerk to cancel the meetings without waiting on responses from a majority of councillors. Therefore, the Mayor's group texts regarding cancelling the meetings did not materially advance the business of council.

One-on-one discussions with the Mayor

33 On March 21, 2024, the Mayor met one-on-one with a member of council. On March 25 and March 26, 2024, the Mayor exchanged one-on-one text messages with another member of council. As only two members of council participated in each discussion, quorum was not met in either instance. Accordingly, the Mayor's communication with individual council members did not constitute a meeting.

34 My Office has always recognized that it is an important part of the democratic process for elected officials to be able to communicate with one another outside of the structure of a formal meeting:

> To be clear, the *Municipal Act, 2001* does not create an absolute prohibition against members of council discussing city business outside chambers. It is a healthy thing in a democracy for government officials to share information informally before making policy decisions. I agree that to expect council members never to talk to one another outside of a public meeting is unrealistic and would have the effect of unnecessarily chilling speech.[10]

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[9] Township of the North Shore, by-law No 19-13, *Council Procedural By-Law* (1 May 2019), s 4.6.
[10] *London (City of) (Re)*, 2013 ONOMBUD 3 at para 25, online: <https://canlii.ca/t/gtmhj>.

Opinion

35 My investigation found that council for the Township of The North Shore did not contravene the *Municipal Act, 2001*, when a quorum of council held informal discussions in person after the March 20, 2024 council meeting and over group text message on March 24 and March 25, 2024, because council members did not materially advance council business.

36 I also found that the one-on-one discussions between the Mayor and individual council members, in person and over text message, did not contravene the Act because a quorum of council was not present.

37 While my investigation found that council for the Township of the North Shore did not contravene the *Municipal Act, 2001*, as a best practice, council should be mindful that electronic written communications, such as text messages, involving a quorum of council could be considered a meeting. In future, council should take care when using these communication methods to avoid inadvertently contravening the Act.

Report

38 Council for the Township of The North Shore was given the opportunity to review a preliminary version of this report and provide comments to my Office. No comments were received.

39 The Clerk indicated that my report would be shared with council and made available to the public at an upcoming council meeting. This report will also be published on our website at www.ombudsman.on.ca.

Paul Dubé
Ombudsman of Ontario

7f

TOWNSHIP OF THE NORTH SHORE

January 30, 2025

Meeting of February 5, 2025

Council Report

SUBJECT: Town Hall Meeting Policy

RECOMMENDATION: That Council receive the staff report as presented for consideration, that Council review the proposed draft Town Hall Meeting policy, that Council have an open discussion regarding the proposed policy, and that Council forward any comments, concerns, and proposed amendments to the Municipal Clerk by February 12th, 2025 at 12PM so the proposed policy can be brought to the February 19th, 2025 Regular Council meeting for further review.

The Township of The North Shore implemented Question Period, as requested by a member of the public, in 2024. There have been several meetings, during question period, where residents have voiced that there is interest in the Township holding a Town Hall meeting as well.

The Township of The North Shore does not currently have a policy in place that specifically provides procedures and guidelines for a Town Hall type meeting.

It is being requested that Council review and discuss the proposed policy, and forward any comments, concerns, and amendments to the Clerk ahead of the next scheduled Council meeting. This will allow for Council to review any added proposed amendments received by members of Council (whether of their own submission or from a constituent) at the meeting of February 19th, 2025.

Once the policy has been approved by Council by Resolution, a By-Law to approve the policy will be brought to the following meeting for Council approval. Once the policy is in place, a poster will be created to advertise that Council has approved that Town Hall meetings be held, and a schedule to show what Council has approved (time and dates of meetings) will be advertised.

It is being requested that Council carefully review all sections of the policy, specifically the sections of the policy that have been highlighted in yellow when considering amendments as these sections will provide the policy with the dates and time of the meetings, and due dates for submissions:

- 3. Meetings, a) – Scheduling the Town Hall meetings once per quarter will allow for seasonal residents to attend and contribute to meetings in person. Having the meetings on the second Wednesday of January, April, July and October will not interfere with currently scheduled Council meetings.

  Council meetings are scheduled the first and third Wednesdays of each month, with the exception of January, July, August and December, which only have one meeting.

- 3. Meetings c) - Current Council meetings are scheduled at 6pm.

- 3. Meetings e) - it is being proposed that Council members who would like to have a subject added to the Town Hall agenda for public feedback forward their submission to the Clerk well in advance of the Town Hall meeting (proposed timeline in chart in proposed policy).

  This list of items will then be brought to the next scheduled Council meeting in a report to inform Council and the public of what Council is seeking feedback on well in advance of the scheduled Town Hall meeting.

Prepared and Submitted by: Rachel Jean Schneider, Municipal Clerk/Deputy Treasurer

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

POLICY MANUAL

POLICY TITLE:	SUBJECT:
Town Hall Meetings	Informal meetings held with members of the public
POLICY SECTION:	POLICY NO:
T	7
EFFECTIVE DATE: February 5, 2025	ENACTED BY: Resolution

1. Policy Statement

The Council of the Corporation of the Township of The North Shore has identified community consultation and participation as key priorities. Town Hall Meetings have been implemented to allow an open dialogue between residents and Council for an exchange of ideas and information in an informal atmosphere.

2. Purpose

Town Hall meetings are to be based on a Question and Answer format only with all members of the public welcome to pose questions and provide comments to Members of Council. However, all participants (Member of Council and the public) are expected to adhere to the Town Hall meeting guidelines at all times.

3. Meetings

a) Meetings will be held once per quarter; the second Wednesday of January, April, July, and October.

b) Town Hall meetings shall be held in the Council Chambers of the Township of The North Shore Municipal Office, located at 1385 Highway 17, Algoma Mills, Ontario. Electronic participation is welcomed and information (links and login information) will be provided to the public on each Notice for Town Hall meetings.

c) Meetings will take place at 6:00 PM

d) Meetings are to be chaired by the Mayor or designate.

e) Meetings will be broken down into two sections – Council Member Requests for Feedback and Requests to Speak - Members of the Public:

Council Member Requests for Feedback - This section will be comprised of current subjects on which members of Council would like to get public feedback. Members of Council are to provide the Municipal Clerk, in writing, with the subjects they are requesting feedback from the public on according to the chart below, and per Section 6.1.6 of the Township of The North Shore Procedure By-Law:

Month of Town Hall Meeting:	**Submissions from Council due by:**
January	Meeting in December
April	Second meeting in March
July	Second meeting in June
October	Second meeting in September

The Municipal Clerk will provide a reminder to Council of the due date for submissions for each meeting.

The Municipal Clerk will bring a report to the Regular Council meetings listed in the chart above to inform the public of the subjects Council members are interested in receiving feedback on.

Members of the public do not need to register in advance to provide comments for this section and must raise their hand to be recognized by the Chair.

Requests to Speak – Members of the Public – This section will be comprised of subject matter that the public would like to speak about. Those wishing to address Council on specific matters must register to be added to the Agenda and must submit their questions/comments/concerns/feedback/proposals to the Municipal Clerk no later than 10 calendar days before the scheduled Town Hall Meeting, per Section 6.1.6 of the Township of The North Shore Procedural By-Law.

Each question/comment/concerns/feedback/proposal and the name of the requestor will be added to the Town Hall Meeting agenda as a separate item. Only questions/comments/concerns/feedback/proposals that are appropriate and follow the Towns Hall Meeting Guidelines will be considered for the Town Hall Meeting agenda.

4. Meeting Format

a) The Chair opens the meeting with introductory remarks
b) The Chair Introduces Council Members in attendance
c) The Chair announces the Town Hall Meeting Guidelines
d) The Chair calls for any Pecuniary Interests
e) Council Members Requests for Feedback, as listed in order on the Town Hall Meeting agenda, are addressed
d) Submitted Requests to Speak from Members of the Public (questions/comments/concerns/feedback/proposals), as listed in order on the Town Hall Meeting agenda, are addressed
e) The Chair closes the meeting with closing remarks
Ð Adjournment

5. Town Hall Meeting Guidelines

a) Every member of Council shall conduct themselves with decorum and professionalism at all Town Hall Meetings in accordance with the provisions of the Township of The North Shore Procedural By-law, the Code of Conduct, the Council-Staff Relation Policy, and other applicable law.

b) All Members of Council and of the public shall foster a climate of mutual respect.

c) In order to promote respect, members of Council and of the public shall listen to the ideas of each other without judgment, seek to understand the unique challenges to each other's viewpoints, provide constructive feedback when necessary, and encourage a collaborative relationship based on trust, kindness, and respect for individual perspectives.

d) Town Hall Meetings are not a statutory requirement of Council. They are offered as an added opportunity for dialogue with the community grounded in the principles of transparency, responsiveness, participation, and collaboration.

e) Breach of decorum may result in the participant being asked to leave the meeting, per Section 2.14 of the Township of The North Shore Procedure By-Law.

f) All items listed on the agenda under Council Member Requests for Feedback and Submitted Requests to Speak – Members of the Public are to be read out by the Chair. The Chair will then ask each member of Council for comment, as appropriate.

g) The Chair will designate who has the floor. All participants are asked not to interrupt or distract a speaker. The Chair may interrupt only to raise a point of order.

h) Speakers are limited to three (3) minutes.

i) Members of the public are limited to speak once.

j) Members of Council and the public are to stay on topic of the items being discussed. Failure to do so will result in the Chair moving on to the next item.

k) While members of the public may speak on any subject, Council cannot discuss items that reflect an identifiable individual, solicitor-client communications, or any other item dealt with under the open meeting exceptions as per the Municipal Act, 2001.

l) Members of Council may discuss Municipal issues at a Town Hall Meeting but cannot not make decisions, advance Municipal business, or make motions.

m) A Town Hall Meeting is a forum where members of the public have an opportunity to raise issues to members of Council. If there is a specific issue that Council wishes to deal with, a member of Council may, following the Town Hall Meeting, submit a request to the Municipal Clerk to have the issue added as an item at a future Regular Meeting of Council per Section 6.1.6 the Township of The North Shore Procedure By-law.

n) Members of Council will make every effort to respond to all questions and comments.

Where a Council member does not have all the relevant information at hand, information may be provided to the member of the public after the meeting has adjourned if the item was previously discussed at a meeting of Council.

Council members shall not provide information to a member of the public that was discussed in Closed Session.

If the member of Council does not have the information as it is not regarding an item that has previously been discussed, the member of Council may, following the Town Hall Meeting, submit a request to the Municipal Clerk to have the issue added as an item at a future Regular Meeting of Council per Section 6.1.6 the Township of The North Shore Procedure By-law.

o) All members of staff are encouraged to attend the Town Hall Meetings, however, will not be permitted or expected to participate.

p) The Chair is responsible to ensure all participants comply with the Meeting Guidelines.

q) Minutes for each Town Hall Meeting will include the attendance and absences of Council members, the attendance of staff members, any disclosures of pecuniary interest, each listed request of Council or members of the public as presented on the meeting's agenda, and notification of when the next Town Hall meeting is scheduled.

The Town Hall Meeting minutes will not include answers provided by Council or by members of the public.

r) Town Hall Meetings will be recorded and posted to the Township of The North Shore website, per Schedule F of the Township of The North Shore Procedure By-Law.

CA

Ministry of Rural Affairs
Office of the Minister
777 Bay, 17th Floor
Toronto, Ontario M7A 2J3
Tel: 647-329-1485

Ministère des Affaires rurales
Bureau du ministre
777, rue Bay, 17e étage
Toronto (Ontario) M7A 2J3
Tél. : 647-329-1485

Ontario

January 19, 2025

Angel Pilon
Clerk
Township of The North Shore
municipalclerk@townshipofthenorthshore.ca

Dear Ms. Pilon:

It is my pleasure to share our government's new plan to support rural economic development, increase and nurture a rural workforce, and strengthen rural communities.

Enabling Opportunity: Ontario's Rural Economic Development Strategy is designed to help rural communities leverage new economic opportunities and prepare themselves for growth.

The Strategy focuses on three key pillars:

- **Safe and Strong Rural Communities** – Improving local economic development capacity and championing local leadership, supporting the rehabilitation of municipal and community infrastructure, optimizing rural connectivity, and supporting communities in developing plans for housing and transportation to ensure rural communities are places where people want to live, work and play.
- **Business Development and Attraction**- Supporting rural and Indigenous communities and other economic development partners in strengthening and growing rural business, encouraging entrepreneurship and innovation, attracting investment, revitalizing downtowns and diversifying regional economies.
- **Growing the Rural Workforce** – Helping grow local talent, raising awareness of job opportunities available in rural Ontario, supporting workers in obtaining the skills needed to succeed, and attracting and retaining workers so that rural communities and small towns thrive.

We brought together municipal and Indigenous leaders and rural stakeholders to provide input into the development of the new strategy. We held 13 regional roundtables to hear the thoughts, experiences, ideas, and inspiration of those living and working in rural Ontario and received many online submissions through our website.

By listening to rural residents, we created a Strategy that represents their concerns. My thanks go out to all of those who participated in the consultation process and I look forward to continuing these conversations.

Our government has a vison for thriving rural communities and believes that a strong and dynamic rural Ontario is essential for the success of the province's economy. As a proud resident of rural Ontario, I am confident in saying the future is bright for rural Ontario, especially when we work together

By working together, we can continue to build strong economies and position rural Ontario as a destination of choice for individuals, families, and businesses.

Sincerely,

Lisa M. Thompson
Minister of Rural Affairs

CA

Municipal Clerk

From: ca.office (MNR) <ca.office@ontario.ca>
Sent: January 17, 2025 1:46 PM
To: ca.office (MNR)
Subject: Update: Proposed regulation regarding Minister's Permit and Review powers under the Conservation Authorities Act

* *This email is being sent on behalf of Jennifer Keyes, Director, Development and Hazard Policy Branch* *

Good afternoon:

I am writing to you today to notify you of a new regulation prescribing the circumstances under which the Minister of Natural Resources ("Minister") may make permitting decisions in the place of a conservation authority or review a conservation authority's permitting decision.

New provisions in the *Conservation Authorities Act* came into effect on April 1, 2024, that included powers for the Minister to 1) issue an order to prevent a conservation authority from issuing a permit and to take over the permitting process in the place of a conservation authority ("Minister's permit"), and 2) review a conservation authority permit decision at the request of the applicant ("Minister's review"). It is important to note that when making a permitting decision using one of these tools, the Minister is required to satisfy the same legislative criteria concerning natural hazards and public safety that are considered by conservation authorities.

The new regulation sets out the circumstances under which the Minister may use these powers as circumstances where the proposed development activity or other activity, in the opinion of the Minister, pertains to or supports a matter of provincial interest described in the regulation. Additionally, it includes a transparent process for individuals or businesses to request the use of these powers and sets out the information that must be submitted as part of such a request. This regulation came into effect on January 1, 2025.

A Decision Notice is available at the Environmental Registry of Ontario, posting #019-8320 and supporting information describing the process for requesting the use of these powers is available online.

If you have any questions, please reach out to the Ministry of Natural Resources at ca.office@ontario.ca.

Sincerely,
Jennifer

Jennifer Keyes
Director, Development and Hazard Policy Branch
Ministry of Natural Resources

Ontario

Taking pride in strengthening Ontario, its places and its people

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TOWNSHIP OF THE NORTH SHORE

January 24, 2025

Meeting of February 5, 2025

Council Report

SUBJECT: INSURANCE CLAIM – THEFT OF DEER AT 5165 HIGHWAY 17, SPRAGGE

RECOMMENDATION: That Council receive the report regarding the Insurance Claim and Settlement as a result of the theft of x4 deer statues at the location of 5165 Highway 17 in Spragge, for information purposes.

As Council is aware, an Insurance Claim enquiry was submitted to Northern Insurance (the Township's Insurance Broker) regarding the deer that were stolen from the Elliot Lake Trailhead located at the corner of Highway 108 and Highway 17 in Spragge (5165 Highway 17).

The Claim was processed by Intact Public Entities and an Appraisal of the loss was completed by Kelly Juhasz of Fine Art Appraisal + Services (see report attached dated January 21, 2025).

Per the report, which outlines the assessed value of the four (4) stolen statues, the fair market value of the stolen deer are as follows:

Item 1: *Domination* (2 Deer Antler Wrestling) $24,946
Item 2: *Devotion* (Family of 3 Deer) $29,746
Item 3: Untitled (Young Buck) $12,473
Item 4: Untitled (Mature Buck) $12,473

Total Damages = $79,638
Deductible = -$5,000

Total Payable = $74,638.00

Prepared/Submitted by: Rachel Jean Schneider, Municipal Clerk/Deputy Treasurer

Fine Art Appraisal + Services

Fair Market Value Appraisal Report
for Insurance Claim Purposes
for Karen Muere, Senior Claims Examiner
Intact Public Entities

IPE File #P30007648
Corporation of the Township of the North Shore
Effective Valuation Date: April 22, 2024

Prepared by:
Kelly Juhasz
Fine Art Appraisal + Services
2003-50 Prince Arthur Avenue
Toronto, ON M5R 1B5
416-929-7193

Date of Report: January 21, 2025
#2025002

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Executive Summary

Items:	Sculptures by artist Shalom Bloom, 4 bronze deer sculptures: 2 individual "Bucks", 1 x "*Devotion*" (3 deer set), 1 x "*Domination*" (2 deer set), 1994
Client:	Karen Muere Senior Claims Examiner Intact Public Entities 278 Pinebush Road, Suite 200 Cambridge, Ontario, N1T 1Z6 karen.muere@intactpublicentities.ca T : (437) 291-2066 C : (416) 557-2725
Effective Valuation Date:	April 22, 2024 (date of loss)
Purpose of Appraisal Report:	Insurance claim purposes
Claimant:	Corporation of the Township of the North Shore 1385 Hwy 17 Algoma Mills, ON P0R 1A0 Location of sculptures: Deer Trailhead Visitor's Centre at Hwy 108 and Hwy 17
IPE File #:	P30007648
Valuation:	Fair Market Value
Valuation Approach:	The Sales Comparison Approach was employed to arrive at the appraised Fair Market Value.
Intended Users:	Karen Muere, Senior Claims Examiner, Intact Public Entities (client) Rachel Jean Schneider, Municipal Clerk/Deputy Treasurer, Corporation of the Township of the North Shore (claimant) Other representatives of the Client and Claimant
Fair Market Value:	$ 80,000 CAD

This appraisal report may not be used for any purpose other than its intended use as stated in the report. This appraisal report consists of 20 pages and it may only be used in its entirety, as listed in the Table of Contents. It may not be reproduced, in whole or in part, without the written consent of the appraiser.

Kelly Juhasz, MISt
Fine Art Appraisal and Services
International Society of Appraisers, Accredited Member

Part 1: Development of Opinion

Objective, Intended Use and Intended Users

The objective of the appraisal is to determine and justify the fair market value for the physical property that is the subject of this report. The intended use of the appraisal is to assist the client and other intended users with the determination of fair market value for insurance purposes due to theft. Any other use of this appraisal renders it null and void. The intended users of the appraisal report are: Karen Muere, Senior Claims Examiner, Intact Public Entities (client); Rachel Jean Schneider, Municipal Clerk/Deputy Treasurer, Corporation of the Township of the North Shore (claimant); and the representatives of the Client and Claimant, exclusively. This report is not intended for use by others and should not be relied upon or used by any third party unrelated to the immediate purpose of this appraisal.

Definition of Value

Fair market value is defined as "the highest price, expressed in terms of money, that the property would bring in an open and unrestricted market between a willing buyer and a willing seller who are knowledgeable, informed, and prudent, and who are acting independently of each other."[1] Fair market value is not equivalent to a retail asking price and is not a representation of an insurance replacement value.[2]

To determine fair market value, I have used the sales comparison approach to valuation. The sales comparison method of valuation involves the comparison of the appraised items with similar properties that have been sold in the past and within the most common market where they are customarily sold to the public for this type of property considering age, style, quality, condition and location. The sales comparison approach determines value by comparison with properties sold in the relevant market with adjustments made for all differences, which reflect value.

Other valuation methods include the income and cost approaches. As the appraised items are not investment properties, the income approach is not relevant. In some cases, the cost approach is applicable when reproducing or manufacturing a new item that is the same or similar. It is used to determine the reproduction costs to create an exact replica using the same materials. But for these items, it is not applicable.

The values expressed are based on information available at the time of this appraisal and the general expertise and qualifications of the appraiser and the appraiser's professional opinion as to the appropriate market for the items involved. I have provided a reasoned

[1] CCPERB. (2024). Canadian Cultural Property Export Review Board Guide for Monetary Appraisals. Section 3. The definition of fair market value stems from the decision of Cattanach, J. in Henderson v. Minister of National Revenue, 1973 Carswell Nat 189, [1973] C.T.C. 636, 73 D.T.C. 5471.

[2] Fair market value does not represent the net to the seller following the sale of the subject property at auction or through a gallery or dealer. Other costs to the seller may include insurance, cataloguing, framing, packaging and shipping, and appraisal fees or advisory fees. When an item is consigned to a gallery, dealer or auction house, commissions apply, which vary from 12% to 50%. The determined fair market value listed in this report is for the stated property only and do not include these other possible expenses or fees.

justification with reference to relevant market information that explains how I have arrived at my estimated values.

Scope of Work

The scope of work included obtaining information from the client, conducting further research about the items, selecting appropriate markets for the same or similar items, supplying commentary on market conditions, and concluding with the writing of this appraisal report determining the fair market value.

The following summarizes the type and extent of research and analysis that was undertaken for this assignment:

- The appraiser inspected the items via images and descriptions supplied by the client and the claimant.
- The appraiser also received a copy of the contract between the Township of the North Shore (claimant) and Shalom Bloom (artist) detailing the purchase and installation of the sculptures to the Deer Trailhead Development Site at the junction of highways 108 & 17, dated May 24, 1994.
- The appraiser researched the appropriate galleries and auction houses to obtain current retail prices, realized prices and market information for the artist's work and that of parallel artists.
- Data on prices achieved and asking along with market activity was analyzed in relation to the appraised property.
- This report was generated with a determined fair market value and written to USPAP 2024 standards and ISA report writing standards.

Appraisal Inspection

The appraiser inspected the items via images taken using Google prior to the date of loss and descriptions supplied by the client and the claimant. The 5 sculptures were outdoor public sculptures purchased and installed by the Township and artist in the summer of 1994. The deer figures were bronze on granite bases. At the time of loss, given the sturdy materials, it is assumed that the four of the five sculptures stollen were in good condition with minor wear and surface abrasions from being outside for over 30 years; nothing that would significantly affect value at the time of loss as the sculptures are designed to withstand outdoor conditions for multiple years. The four sculptures were cut at their bases. In "Devotion", only the fawn remains from the three deer set as it likely proved difficult to remove given its orientation to the granite base.

Assumptions & Conditions

General & Extraordinary Assumptions

An extraordinary assumption is assignment-specific on the effective date regarding information used in the analysis which, if found to be false, could alter the appraiser's opinions and conclusions. These include:

- The authenticity of the appraised items are based on readily apparent identity. No further guarantee of authenticity, genuineness, attribution or authorship is represented or required.

- The appraiser obtained market information, comparable sales data, estimates and opinions from various sources considered to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such information, data or opinions furnished by other parties.
- Title of the appraised items and present ownership is assumed to be good and marketable unless otherwise stated. Further, the appraisal is made with the understanding that the present ownership includes all rights that may be lawfully owned and is not subject to any liens, fractional interests, encumbrances or indebtedness. However, this appraisal is not an indication of ownership or a certificate of title.

Assignment Conditions

Assignment conditions encompass prevailing conditions that adversely affect the appraisal process and, as a consequence, possibly the value conclusion. They are conditions that affect the appraiser in performing the tasks involved in the appraisal and the scope of work. The following assignment conditions are included in this report:

- The appraiser did not see the 4 sculptures in person before the theft nor did the appraiser inspect the display site and the remaining partial sculpture, "Devotion" and the third single buck that remains. The appraiser is relying on information supplied by the client and claimant.
- The measurements of the sculptures were not available from the client or claimant other than the description "life size". As a result, the measurements of each piece are estimated at an average of 3.5 feet tall (42 inches; 107 cm).

Limiting Conditions

Limiting conditions utilize basic assumptions about the skills and knowledge that the appraiser is not a recognized or qualified professional. The limiting conditions for this report include:

- The appraiser is not an authenticator and will not be responsible for assumptions made about the authenticity of the property. The appraisal report must not be considered an authenticity report.
- The appraiser has noted the condition of the property in the appraisal report. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse conditions that would make the property more or less valuable. The appraiser assumes that there are no such conditions and makes no warranties, expressed or implied, regarding the condition of the property. Because the appraiser is not a restoration or conservation expert, the appraisal report must not be considered a formal condition or conservation report for the property listed in this appraisal report.

Hypothetical Conditions

Hypothetical conditions, defined by USPAP (see Glossary), encompass a condition directly related to this assignment that is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis. There are no hypothetical conditions existing in this assignment.

Relevant Market & Market Conditions

To determine fair market value for the property listed in this report, a hypothetical market is created that assumes that neither the buyer nor the seller has an advantage. In order to establish proof of worth of what a buyer would pay on the market, the property being appraised is compared to similar property that has been sold as well as property that is currently listed for sale on the market, when appropriate.

The market level selected for this assignment is based on the subject property's current use and alternative uses as relevant to the type and definition of value and the intended use of the appraisal report. As such, I considered the most common marketplace(s) given the purpose of this appraisal assignment – the secondary market.

Outdoor sculptures of deer are popular in public parks as well as private homes. There are many wildlife artists who have or are producing life sized works in bronze in editions.

The artist, Shalom Bloom, has produced multiple copies of the four sculptures that are the subject of this report. Bloom, however, did not pursue a commercial career as an artist. His work was created and either acquired through commissions (many years ago)or donated (more recently) to numerous public parks in Ontario and Quebec. To that end, it is to parallel artists who also created similar outdoor bronze sculptures of deer and other wildlife in editions that make up the comparable sales in this report.

Because the sculptures have been in place since 1994 until the date of loss, it is to the secondary market that provides the best indication of fair market value – the sale of artwork having had at least one previous owner. The comparable sales are primarily sourced from the auction market.

Part 2: Reporting of Opinion

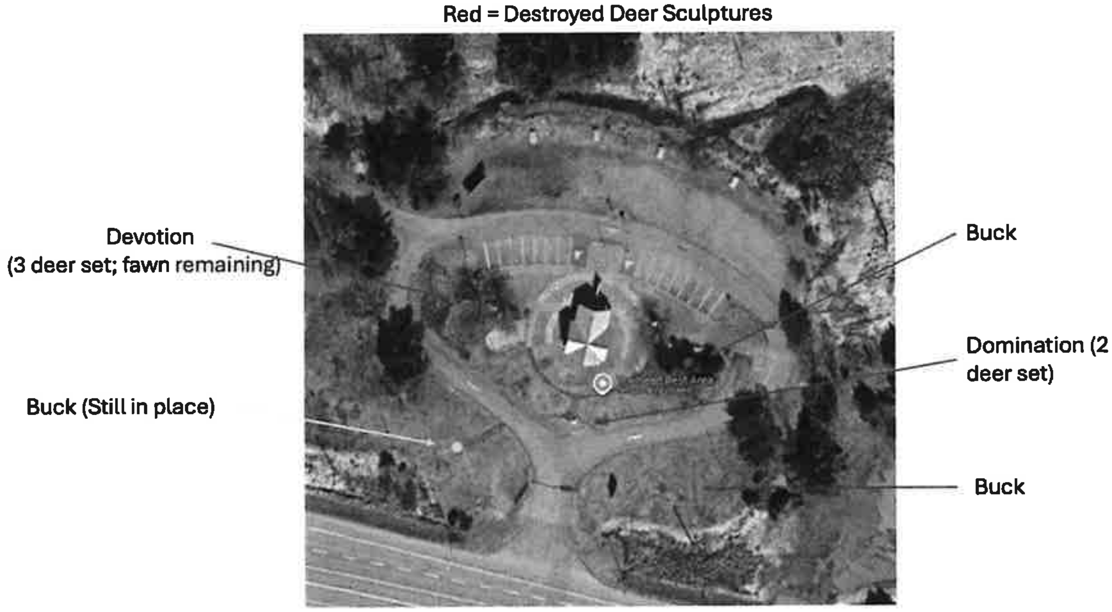
Description & Valuation

Artist: Shalom Bloom (Canadian, 1926-2023)

Shalom Bloom, longtime resident of Montreal, Quebec, left his career in business at age 50 to pursue his passion for creating wildlife art and sculpture. His sculptures can be found at the Civil Aviation Organization headquarters in Montreal, the Museum of Nature in Ottawa, and other private and public collections around the world. The Shalom Bloom Sculpture Garden in Côte Saint-Luc, Quebec opened in 2017 featuring ten bronze sculptures by Bloom.

Outdoor display area of Deer Trailhead Visitor's Centre at Hwy 108 and Hwy 17 indicating which of the four of five sculptures were cut away and stollen.

Red = Destroyed Deer Sculptures



Item 1: Domination (2 deer antler wrestling)

After damage & theft:

Artist: Shalom Bloom
Title: *Domination*
Date: 1994
Medium: Bronze sculpture on granite base
Signature: Unknown
Dimensions: Life size
Provenance: Commissioned by the township directly from the artist, for artwork: $90,000 CAD total for 5 pieces
Condition: Assumed very good with patina and exposure to the elements consistent with age

Item 2: *Devotion* (family of 3 deer)

Artist: Shalom Bloom
Title: *Devotion*
Date: 1994
Medium: Bronze sculpture
Signature: Unknown
Dimensions: Life size
Provenance: Commissioned by the township directly from the artist, for artwork: $90,000 CAD total for 5 pieces
Condition: Assumed very good with patina and exposure to the elements consistent with age

After damage and theft

Item 3: Buck 1 (Young)

Artist: Shalom Bloom
Title: Untitled (Young *Buck)*
Date: 1994
Medium: Bronze sculpture
Signature: Unknown
Dimensions: Life size
Provenance: Commissioned by the township directly from the artist, for artwork: $90,000 CAD total for 5 pieces
Condition: Assumed very good with patina and exposure to the elements consistent with age

After damage and theft:

Item 4: Buck 2 (Mature)

Artist: Shalom Bloom
Title: *Untitled (Mature Buck)*
Date: 1994
Medium: Bronze sculpture
Signature: Unknown
Dimensions: Life size
Provenance: Commissioned by the township directly from the artist, for artwork: $90,000 CAD total for 5 pieces
Condition: Assumed very good with patina and exposure to the elements consistent with age

Comparables:

1.

Tanya Russell (British)
Herd of Red Deer (4 deer)
Undated, c 2020s
Edition of 25
Bronze, Fibreglass
Size: Largest – 83 x 71 x 28 inches (210 x 180 x 70 cm)

Tanya Russell (UK)
Current List Price:
$60,626 CAD
Estimate: $18,000 x 3 & 1 x $6,600

2.

John Cox (American, 1952-2014)
Leaping Roe Deer Stag & Hind (2 deer)
Undated
Bronze
50 x 42 x 14 inches (127 x 107 x 36 cm)

Summers Place Auctions (UK)
September 25, 2024
Lot #180
Realized Price: $10,850 USD (w premium) (x 1.35)
$14,648 CAD
$7,324/each

3.

Hamish Mackie (British, 1973)
Roe Deer Family (3 deer)
2007
Edition of 12
Bronze
Size not provided

Summers Place Auctions (UK)
September 26, 2023
Lot #63
Realized Price: $31,948 USD(w premium) (x 1.35)

$43,130 CAD
Estimate: 2 x $18,000 & 1 x $7,000

4.

Unknown Artist
Lifesize Deer Stag
Bronze
Undated, c mid-late 20th C
75 inches (190 cm) tall

Hermann Historica GMBH (Germany)
October 22, 2022
Lot #0361
Realized Price: €8,960 EUR (w premium) (x 1.35)
$12,096 CAD

5.

John Cox (American, 1952-2014)
Leaping Red Deer Stag (2 deer)
Undated
Bronze on granite
43 x 102 inches(110 x 260 cm) each

Summers Place Auctions (UK)
September 28, 2022
Lot #180
Realized Price: $55,654 USD (w premium) (x 1.37)
$76,246 CAD
$39,000/each

6.

Rip Caswell (American, 1962)
Essence of Grace
2004
Bronze
24.5 x 37 inches (62 x 94 cm)

David Brothers Auction (USA)
July 30, 2022
Realized Price: $4,480 USD (w premium) (x 1.28)
$ 5,734 CAD

Value Justification:

Although there have been more recent installations of the same deer sculptures in a public park by Bloom, they were donations. The comparables sales are all from the secondary market whereby the sculptures had at least one previous owner and then have been recently sold at auction. I have included one comparable sale of a current practising artist to provide an indication of what the market is showing for new sculptures. As the granite stone bases are still on site, I have not included them in the valuation as separate objects. They would have been part of the sculptures yet not all the comparables were sold with a base. Also, because the exact sizes were not provided, size is not used as a differentiator except in two comparables (1 & 5) that is stated to be a larger deer.

Comparable 1 provides a guideline for current work of life-sized deer, in a group of four, of similar works. They are currently listed for sale in the UK for $60,629 CAD. I've estimated that the three larger deer are $18,000 each and the small fawn is $6,600. This is a different deer species that is much larger than the Bloom pieces. These amounts are in line with the secondary market sales of more established artists shown in Comparables 2, 5 & 6.

Comparable 2 is by an established artists with a track record in the primary and secondary markets and who is known for creating large scale/life-sized sculpture of wildlife. These two sold for $7,324 each.

Comparable 3 is also by a well-established artist known for outdoor wildlife sculptures. Breaking down the selling price for the three pieces, I've estimated the two larger deer at $18,000 each and the fawn at $7,000.

Comparable 4 is the sculpture of a large mature buck by an unknown artist. Because the artist is unknown, the selling price is less than the others and it represents the lowest price for the mature deer in this group at $12,096.

Comparable 5 is the most expensive but also the most complex sculpture of sparing bucks. It is also roughly twice the size of the Bloom sculptures as it appears to be a different species of deer – a red deer is a much larger deer than the whitetail or other species appearing to be the same size as these Bloom sculptures. It is the only comparable to include the stone base slabs. This value of $39,000 is the highest possible value but too high to represent these pieces.

Comparable 6 is a sitting sculpture by artist, Rip Caswell, who is known for small-scale wildlife sculpture. It is slightly lower than the other estimated values for the small deer at $5,734.

The best indication for the three mature deer is the average of the three comparables (2, 4, 5) at $12,473 each. The same is true for the small deer at an average of comparables 3 and 6 at $6,367 with an adjustment for the much smaller size of the Bloom fawn to $4,800.

Given this analysis, the fair market value is:

Item 1: *Domination* (2 Deer Antler Wrestling) $24,946 CAD
Item 2: *Devotion* (Family of 3 Deer) $29,746 CAD
Item 3: Untitled (Young Buck) $12,473 CAD
Item 4: Untitled (Mature Buck) $12,473 CAD

Total: $79,638 CAD; rounded to $80,000 CAD

Part 3: Terms and Certification

Appraisal Terms

The opinions of value expressed in the appraisal report are the result of and subject to the data and research described in detail in the report. The values expressed are based on the general expertise and qualifications of the appraiser as to the purpose and intended use of the appraisal and the appropriate market. The value conclusion expressed in the appraisal report is based on the appraiser's best judgement and opinion and is not a representation or warranty that the items will realize those amounts if offered for sale at an auction, gallery, retailer, wholesaler or otherwise.

The values expressed are based on information on the date that the appraisal is made. No opinion is expressed as to any past values, not unless otherwise expressly stated, as to any future values. The appraiser assumes no responsibility for unforeseen changes in the market conditions or the inability to locate potential buyers or seller at the appraised values, if such is attempted by the client, present owner or any other person.

This report consists of 20 pages and must be presented in its entirety to be valid. No portion of the appraisal report may be reproduced, copied, or used in any manner by anyone other than the client without the previous written consent of the appraiser and then only in its entirety as listed in the table of contents. No change in the appraisal report shall be made by anyone other than the appraiser. I have no responsibility for any unauthorized changes.

The suitability and intended use of the appraisal report in its entirety are predetermined. Therefore, the format and estimated values are valid for the stated purpose of the appraisal only and are considered invalid if used for any purpose unknown to the appraiser. This appraiser's liability is limited to the client only. Parties other than those specifically listed as authorized intended users of this report who take some action in reliance upon this appraisal do so at their own risk. The appraisal report may be transmitted to an authorized third party or legal entity but only in its entirety as listed in the table of contents.

The client shall indemnify, defend and hold me as the appraiser, and Fine Art Appraisal and Services harmless from and against all actions, claims, liabilities or expenses incurred as a result of claims based on or arising from the appraisal and the appraisal report, by third parties unrelated to the stated purpose of this appraisal and appraisal report.

I am not required to give testimony, be present in any court of law, or appear before any commission or board by reason of this appraisal report without reasonable prior notice. Should this report be challenged in any way, not limited to litigation, it is understood that I am prepared to defend this appraisal report, if required. Appearance and testimony at deposition, trial, or alternative dispute resolution proceedings and the necessary preparations thereof are considered to be new and separate assignments. Such assignments will be billed at my then current fee schedule.

Possession of this report, or a copy thereof, does not include the right of publication without written consent. This report in its entirety, or any part thereof, including my identity as the appraiser or my firm, shall not be made public through advertising, public relations, news releases, sales, or other distributive or information media without my written consent.

Copies of this appraisal report and my written and electronic notes pertaining to the appraisal assignment will be kept in the offices of Fine Art Appraisal and Services for a minimal period of five (5) years after the date of issue or two (2) years after final disposition of any judicial proceedings involving myself, whichever period expires last. This is required by the Uniform Standards of Professional Appraisal Practice (USPAP) of the Appraisal Foundation (see Glossary). Fine Art Appraisal and Services will make every effort to store the client's records in a safe and secure environment. However, Fine Art Appraisal and Services is not responsible for acts of nature, war, terrorism, or other unexpected catastrophes which may affect the safekeeping of this report.

In accordance with federal human rights law, regulations, and policies, this appraisal report is prepared without any discrimination regarding any party or object based on race, skin colour, national origin, religion, sex, gender identity and expression, sexual orientation, disability, age, marital status, family status, income, political beliefs and record of offences.

Appraiser's Certification

I hereby certify that, to the best of my knowledge and believe:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is being evaluated, and I have no personal interest with respect to the parties involved.
- I have performed no services, as an appraiser or in any other capacity, regarding the subject property within the past three years.
- I have no bias with respect to the property that is the subject of this evaluation or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions and conclusions conform with the 2024 Uniform Standards of Professional Appraisal Practice (USPAP).
- I have not made a personal inspection of the subject property.
- No one provided significant appraisal assistance to the appraiser signing this certification statement.

Kelly Juhasz

Kelly Juhasz

Part 4: Qualifications and Resources

Summary of Qualifications

Fine Art & Archives Specialist
Expert Personal Property Appraiser
Accredited Member International Society of Appraisers

Kelly Juhasz is the principal of Fine Art Appraisal and Services, an art advisory and appraisal consultancy offering a range of services for fine art and archival collection needs in Toronto, Canada, serving clients throughout North America. Her appraisal knowledge for personal property is recognized by government agencies, legal firms and cultural institutions throughout North America.

In her practice, she is known for appraising fine art and archival collections for museums, private collectors, insurance companies and wealth advisors. Her company, Fine Art Appraisal and Services, in addition to appraisals, offers sales representation and artist legacy services. Kelly also acts as an expert witness in legal matters.

Specializations
Kelly Juhasz is an Accredited Member of the International Society of Appraisers (ISA) and was President on the Board of Directors of the Canadian Chapter from 2016-2021. Kelly is a member of ISA's Private Client Services Group, a group of qualified appraisers who have completed specialized training and hold senior level industry experience in dealing with High-Net-Worth Individuals. She was the winner of the Canadian Chapter Impact Award in 2023, 2021 Distinguished Service Award – Fine Art and the 2017 ISA Rising Leader Award.

Kelly holds a Master of Information Studies, Archival Science from the University of Toronto and a BA (Hons), Art History from the University of Ottawa (partially completed at the University of Siena, Italy). She also holds a Master's specialization in Knowledge Media Design, University of Toronto; a BA, Communications, University of Ottawa; and a Marketing Diploma from the Academy of Design.

Kelly has worked on artwork by the following artists and more:
Ansel Adams, Diane Arbus, Frank Auerbach, Banksy, Leon Bellefleur, Pierre Bonnard, Fernando Botero, Mr. Brainwash, Henri Cartier-Bresson, Jack Bush, Emily Carr, Marc Chagall, Peter Doig, Gerrit Dou, Raoul Dufy, Friedel Dzubas, Sorel Etrog, Adolph Gottlieb, David Hockney, Yousuf Karsh, Minna Keene, William Kentridge, André Kertész, Ronald Brooks Kitaj, Wanda Koop, Maud Lewis, Arthur Lismer, Robert Mapplethorpe, Joan Miró, Guido Molinari, Claude Monet, Henry Moore, Norval Morrisseau, Robert Motherwell, George Paginton, Celia Paul, Philip Pearlstein, Irving Penn, Pablo Picasso, Rembrandt, Pierre-Auguste Renoir, Jean Paul Riopelle, Auguste Rodin, Egon Schiele, Walter Schluep, Jack Shadbolt, Tom Thomson, Harold Town, Deborah Turbeville, Edouard Vuillard, and large archival collections belonging to significant Canadians.

Kelly Juhasz was commissioned by the Canadian Cultural Property Export Review Board (CCPERB) to write "Strategies for the Monetary Appraisal of Archival Cultural Property" which provides a new strategy on how archival collections should be appraised.

She has been quoted and written articles for CBC Radio, *Canadian Art, Canadian Insurance Top Broker, Canadian Underwriter, The* Globe and Mail, Investors Group, *National Post, New York Post,* Nonagon.style, Realtor.com, *Distillery District Magazine, The Old Farmer's Almanac, SFGate* (San Francisco Chronicle) and *Worthwhile Magazine.*

Education

Master of Information Studies, Archival Science, University of Toronto, Toronto	2002-2006
Bachelor of Arts, Honours, Theory and History of Art, University of Ottawa, Ottawa	1992-1993
Bachelor of Arts, Communications, University of Ottawa, Ottawa	1989-1992
Diploma, Marketing, International Academy of Design + Technology, Toronto/Chicago	1985-1987

Introduction to Provenance Research (International Foundation for Art Research (IFAR), USA)	July 2024
Research Methods for Appraisers (Appraisers Association of America, USA)	February 2024
Appraisal Writing Workshop (Appraisers Association of America, USA)	January 2024
Theory & Methodology of Appraising (Appraisers Association of America, USA)	December 2023
7-Hour Personal Property USPAP 2024 (The Appraisal Foundation, USA)	December 2023
Legal and Ethical Aspects of Appraising (Appraisers Association of America, USA)	October 2023
Theory & Methodology of Appraising (Appraisers Association of America, USA)	December 2023
How to Be An Effective Witness (SEAK, USA)	June 2022
7-Hour Personal Property USPAP 2022-2023 (The Appraisal Foundation, USA)	January 2022
Expert Report Writing II (Expert Witness Institute, UK)	October 2020
Expert Report Writing I (Expert Witness Institute, UK)	June 2020
7-Hour Personal Property USPAP 2020-2021 (The Appraisal Foundation, USA)	January 2020
Appraiser Requalification Course (International Society of Appraisers, USA)	November 2019
Advanced Appraisal Methodology (International Society of Appraisers, USA)	September 2018
Appraising in the World of HNWI (International Society of Appraisers, USA)	July 2018
7-Hour Personal Property USPAP 2018-2019 (The Appraisal Foundation, USA)	January 2018
7-Hour Personal Property USPAP 2016-2017 (The Appraisal Foundation, USA)	January 2016
Appraisal of Fine Arts (International Society of Appraisers, USA)	February 2016
15-Hour Personal Property USPAP 2014-2015 (The Appraisal Foundation, USA)	November 2014
Core Course in Appraisal Studies (International Society of Appraisers, USA)	June 2014

Professional Affiliations:

Art Gallery of Ontario, Curator's Circle Member	2011-present
Art Gallery of Ontario, Women's Art Initiative	2023-present
Canadian Association of Gift Planners (CAGP), Greater Toronto Area Chapter	2021-present
Catalogue Raisonné Scholars Association	2023-present
International Society of Appraisers, Chicago	2014-present
International Society of Appraisers, Canadian Chapter	2014-present
Ontario Museum Association	2017-present
Private Risk Management Association, Canadian Chapter	2024-present

Glossary

Appraisal: the act or process of developing an opinion of value; an opinion of value. An appraisal is numerically expressed as a specific amount, as a range of numbers, or as a relationship (e.g., not more than, not less than) to a previous value opinion or numerical benchmark..." The Appraisal Foundation, *USPAP 2024 Edition*, p. 3.

Condition: Condition refers to the physical state of the item. The following can be used as general definitions for the condition standards:

> "Very Good" and "Good" is used when the work is unrestored with no apparent damage to the original condition or restored/conserved/stabilized with concern for preserving the integrity of the work.
>
> "Fair" is used when the work has been compromised through damage or restoration. It may be over-restored, lined, or retouched, but remains representative of the artist's work or manufacturer's intent.
>
> "Poor" is used the work has either been severely compromised through substantial damage or poor restoration or is in unstable condition.

Primary Market: The primary market is one created either by the maker or agent of the maker when an item is sold for the first time, usually in galleries or stores. In the instance of multiples, a primary market exists while the maker or his agent retains a supply of the original offering.

Secondary Market: This term refers to the marketplace where a used item is bought and sold. Once an item is no longer available from the original source, it is considered a secondary market item and usually refers to the auction market and is in no way associated with the value or the condition of the item. The secondary market is the venue for the sale of an item between a seller and a buyer with neither of them having participated in the creation or initial sale of the item, usually through auction but can also be in galleries. In the instance of multiples, a valid secondary market cannot exist while the marker or his agent retains a supply of the original offering.

USPAP (Uniform Standards of Professional Appraisal Practice): The Appraisal Standards Board of The Appraisal Foundation (Washington, DC) develops, interprets, and amends the Uniform Standards of Professional Appraisal Practice (USPAP) on behalf of appraisers and users of appraisal services. These guidelines are reviewed and updated every two years. Although personal property appraisal is an unlicensed profession in Canada and no Canadian standards exist, USPAP is internationally recognized. USPAP is used by numerous recognized appraisal organizations with members who are required to update their USPAP qualifications every two years to maintain their membership and ensure the most current standards and knowledge are used in their appraisal practices and reports. The current edition is 2024.

8b

TOWNSHIP OF THE NORTH SHORE

Prepared January 24, 2025

For Council meeting of February 5, 2025

Council Report

SUBJECT: Computer System

RECOMMENDATIONS:

1. **THAT the Option 1 Quote from Munisoft be accepted in the amount of $24,161;**
2. **THAT this be included in the 2025 capital budget;**
3. **THAT system implementation be scheduled as soon as practical;**
4. **THAT work be commenced to recover deposit previously made to Central Square.**

Information

As Council is aware, we presently use Vadim iCity (scaled down model) to record and maintain the books and records of the municipality. As part of the municipal modernization a couple of years ago, funds were used to prepay the upgrade of this system. In 2024, when Central Square's (Vadim's parent company) cloud-based system was demonstrated, the security of this system seemed weak. While we were told that we did not need to be hosted on the web, we could not get a different solution from Central Square or often even a response to emails or phone calls.

There are two situations that make dealing with our system sooner rather than later more imperative. First, the Municipal Property Assessment Corporation (MPAC) has increased the digits in the RTC/RTQ used to identify different property assessments. The tax module in our present system requires significant upgrading in order to be able to make the switch to the expanded RTC/RTQ.

The second deals with the version of iCity itself. The version has been in used for quite a few years but is a scaled down version that most other municipalities that use iCity have. Our version is hosted on a dated server that uses MS Service 2008 – a system that is no longer supported. Our version cannot move to a higher server without upgrading and this what was being attempted through Central Square. Simply put, we cannot move our accounting system to the newer server before it is updated.

Throughout 2024, on occasion, the old server had 'lost its path' and we required the assistance of IT Support to be able to use iCity. Since mid-December, this has been a daily occurrence which is evidence that the day is soon coming that old server will be beyond repair and we will not be able to access our accounting program.

We reached out to Central Square again with some urgency. While, eventually, we did have a discussion with them, we did not receive information regarding upgrading our system or switching to another of their supported options (as promised) prior to writing this report.

We also reached out to The Managed Municipality and to Munisoft. Both of these systems operate in Ontario.

The Managed Municipality has a tax package and a cemetery management package but they do not have an accounting software. Those municipalities what use their tax software either use quickbooks or Sage50 to maintain the general ledger, payroll, and accounts receivable/accounts payable functions.

The Managed Municipality suppled a quote for their tax package of $9,898. Annual costs associated with this option is $3,590 for their annual support and $3,677 annual licence fee for Sage accounting system. The Managed Municipality would provide training for their module and any training related to Sage would be provided internally with the use of Sage experts if required. The cost of Sage has been included in the adjusted estimates below.

Year One Costs - $17,165 plus taxes
Year Two Cost - $7,267 plus taxes (subject to inflationary increases)

Munisoft has an integrated accounting system including property taxation. They have provided a price including training

Year One Costs - $24,161
Year Two Costs - $5,928

Analysis
Year two costs represent annual support.

The Managed Municipality's support is $3,590 but the annual licence fee for Sage 50 of $3,677 also needs to be considered. The Managed Municipality is a quickly growing option but not having an integrated accounting system could hold them back somewhat.

As such, after 5 years, the Year One Costs (installation) and ongoing support are essentially equal between the two systems.

This is Munisoft's 40th anniversary year demonstrating that they have a long history in supporting the needs of their municipal clients. Having an integrated system is important as it eliminates human error that could be the result of entering entries (in detail and total) in two systems as well as having one place to look for information when required to trace transactions.

Due to these points, the recommendation is to proceed with the Munisoft System as soon as practical and to work to recover our deposit from Central Square for the solution they never did provide. The second part may require the assistance of a commercial lawyer.

Respectively Submitted
Craig Davidson
Interim Treasurer

The MANAGED MUNICIPALITY

January 14, 2025

Township of the North Shore
Via Email

Thank you for your time and allowing us to provide a quote for our municipal software. We hope we can work with you to provide you with high quality, user-friendly, responsive solutions and support.

Managed Taxes is part of a full portfolio of services we offer to other small municipal governments throughout Ontario that includes other municipal software modules for utility billing, cemetery management, web sites, email rationalization, and other IT-related consulting services.

References
We work with dozens of municipalities throughout Northern Ontario and would be happy for you to speak with any one of them as a reference. Here are several but many more references are available upon request.

Township of Johnson	705-782-6723	Janet Boucher
Township of Baldwin	705-869-0225	Holly Zahorodny
Township of Matachewan	705-565-2274	Cheryl Swanson
Township of Harley	705-647-5439	Krystle

Pricing

1. **$9,898 One-time Implementation Fee** (Onboarding, Data migration & Training)
2. **$3,590 Annual Licensing Fee** (Support, Training, Updates, and Upgrades)

Support
The prices in this quotation include all software training and support. There are no extra fees for training or support either initially or in subsequent years.

Your questions regarding this quotation or any other IT challenge you face can be addressed to me personally and I'll see that they're responded to quickly and fully.

Thank you again for your time!

The Managed Municipality
T: (705) 805-1663
W: tmm.works

Good afternoon Craig,

As per your request, I am providing the Township of North Shore with two software proposals for review in regard to switching from the current software provider, Vadim, to MuniSoft. Each Option provides the same programs, extensions and bundling discounts. Option 1 includes remote training for all programs; Option 2 includes two full days of onsite training, with the balance to be trained remotely. I have also included a conversion quote for Tax to this email which outlines the approximate cost to convert the municipality's existing software data into the MuniSoft programs. I have included financing options with the two software proposals, which includes the price of the software, as well as the Software Support costs over a 60-month period.

If any additional information is needed in the meantime, please feel free to ask questions or request any modification to the quotes if required. I want to make sure that all the correct information is presented so an informed decision can be made.

Software Proposals – 2 Options provided

Each software proposal covers the cost of the following:

- System installation and implementation
- Program and extension implementation and configuration
- Software Support Agreement fee for the initial year of purchase

Some notes about the system proposals:

- Each quote comes with a bundle discount. Depending on what programs and extensions are included, the discount will vary.
- I have included 2 system proposals to show the difference in cost between remote and partial onsite training. The Discount Percentage in both options is 20%. ***These discount percentages are based on how many programs are included in the initial purchase.***
- Each system proposal lists the estimated Software Support Agreement (SSA) fee that is due to MuniSoft annually for software support services and updates etc.
- There are 4 user licenses, and 1 counter license included in each proposal. A user license is required for any user that connects to the MuniSoft system, even if it's for "View Only" purposes. If the number of licenses listed on the proposals needs to be adjusted, just let me know.
- Each system proposal is eligible for financing. The financing covers the price of the proposal as well as the Software Support Agreement for 5 years. Financing is provided over 60 months from initial purchase.

Software Proposal Comparison

Each option provided comes with a number of programs and extensions. Depending on the programs and extensions requested, the prices and discounts will differ. Below is a breakdown comparing what has been added to each option.

MuniSoft
Municipal Software... and More!

North Shore, Township

Option Comparison Summary

	Option 1	Option 2
Pricing		
Price after discount (before taxes)	$24,161	$26,561
Est. Annual Software Support Agreement (1st year included in price)	$5,549	$5,549
Est. Payroll Tax Tables (1st year included in price)	$379	$379
Leasing Option (Monthly cost for 5 years)	$788	$829
Licensing		
MuniSoft Full User Licenses Included	4	4
Counter Computer Licenses Included	1	1
MuniSoft One Program Licenses Included	0	0
MuniSoft View Only Licenses Included	0	0
Training Included		
Onsite Training — Full Days (Included in price)	0	2
Online Training — Half Days (Included in price)	14.5	10.5
System Implementation		
System Implementation, Installation and Setup	✓	✓
MuniSoft System Manager Program	✓	✓
Software Included		
Security		
MuniSoft Security System - Premium	✓	✓
Receivables		
MuniSoft Receipting	✓	✓
Preauthorized Debits Extension	✓	✓
MuniSoft General Accounts Receivable	✓	✓
MuniSoft Tax Assessment, Billing & Receivables	✓	✓
Municipal Financials		
MuniSoft General Ledger, c/w Custom Reporter	✓	✓
Budget Extension	✓	✓
Bank Reconciliation Extension	✓	✓
MuniSoft Accounts Payable	✓	✓

Electronic Funds Transfer	✓	✓
Multi-Batch Options		
Multi-Batch GL Extension	✓	✓
Multi-Batch AP Extension	✓	✓
Multi-Batch AR Extension	✓	✓
Multi-Batch TX Extension	✓	✓
Multi-Cashier Extension	✓	✓
Payroll		
Paymate Acclaim Payroll	✓	✓
Training and Implemenation Assistance		
Webinar Package - 5 Sessions	✓	✓

Data Conversion Quote

The conversion quote is attached to this email for review. MuniSoft will work with the municipality to determine what data can be converted into the MuniSoft system. It is important to have a discussion with MuniSoft prior to conversion to confirm what information can be brought over and what is possible to obtain.

The conversion process is completed by obtaining reports and data from the current system and then importing/converting it into the MuniSoft programs. Depending on the data and information provided to MuniSoft, the scope of the data conversion will vary. The municipality will still be required to take time implementing the new system even after conversion is completed, as Municipal Financial Accounting software systems differ in the way they are designed, and as such our conversion process grabs what it can and inputs it into the MuniSoft programs.

The attached document called ***Understanding Conversion*** outlines the conversion process, as well as listing some of the reports that are required to be printed from the Municipality's previous software in order to verify the accuracy of the converted data into the MuniSoft programs.

Some clients prefer to Manually Enter data from their previous systems to avoid conversion costs. **Conversion is not required to switch to MuniSoft**. Any MuniSoft program can configured with Balance Forward entries. I have attached a document which explains the conversion process in more detail. The conversion process requires collaboration between your office and our R&D department.

Both the Conversion and Manual Entry process will require significant staff time, so it is important to budget significant staff hours for the setup.

Software Support Agreement

You will notice that on all proposals, there is a **MuniSoft Software Support Agreement (SSA)** fee outlined. This is an annual fee which covers the following:

- **Software Support and Software use.** Support is available from 8:30am - 5:00pm, Monday to Friday, by phone or email. Our **Software Support team responds within 1 hour**, usually sooner. The Support team consists of **18 municipal experts,** who have either worked in municipal offices or have extensive municipal experience, across all jurisdictions in Canada. There is no limitation to how many times you can contact support. Our support team is there to help you during those hours.
- **Regular Software Updates.** MuniSoft provides two updates per year, which include **enhancements and new features** to the software. Running the updates is as simple as downloading a file and completing the installation process.
- **Significant Software Enhancements.** We also provide major updates and improvements when necessary so that our software continues to be useful for your office. The SSA goes towards these improvements as well.

We list the annual SSA so you are aware of the on-going fees after the first year. The **Software Support Agreement fee is included in the purchase price for the first year.**

Training and Implementation

Included in both System Proposals is the required **New Client Training and Implementation**. The number of days and type of training will depend on the programs and extensions listed in each proposal. **Both proposals include all of the necessary training to get the office up and running on your new system**; on-site training and implementation, as well as online/remote training.

Training commitment

- Completed during standard MuniSoft hours 9am EST to 5PM SKT

Support services

- Offered during standard MuniSoft hours 9am EST to 5PM SKT

MuniSoft also offers on-going training as needed, as well as online webinars for specific products and experience levels.

The software proposals include all training required in a standard office to implement the new system. Please be advised that MuniSoft has a training requirement that all users must be trained by a MuniSoft trainer. We encourage cross training of staff during training sessions, as there is no additional fee per participant.

Financing Options

Each system proposal is eligible for financing. The financing covers the price of the proposal as well as the Software Support Agreement for 5 years. Financing is provided over 60 months from initial purchase.

Hardware Requirements

Please ensure the office's Hardware meets the requirements to run our software effectively. **Windows 10 is a requirement for your operating system.** For further details on the requirements, I have attached a *Hardware Requirement Guideline* document and a *Hardware Server Requirement* document to this email for review. Please let us know if the office's Hardware meets these requirements. If required, MuniSoft can provide a quote for any equipment that is needed.

Please note: It is imperative that your server/system is accessible, in order to run updates and to have access the MuniSoft SQL tables.

Transitioning to MuniSoft Document

Attached to this email is a document called *Transitioning to MuniSoft*. This document is the first item that will be reviewed with the municipality after a software proposal is accepted. It is important that this document is reviewed prior to signing the software proposal, as it outlines what New Clients can expect and what is required of them in to ensure a successful transition.

Procedure Guide - Adding Balance Forwards

I have attached a procedure guide called *Adding Balance Forwards* to this email. This guide, along with the assistance from a MuniSoft Municipal Systems Consultant, will provide you the steps to add the balance forwards, manual ledger entries, from your existing records into the MuniSoft programs.

System Demonstration

We want to make sure that MuniSoft is a good fit for the municipality. If the Office would like to learn more about MuniSoft, a demo of our software can be arranged, at your convenience. This will provide the staff a better idea of who MuniSoft is and what we offer. **All demos are free of charge.**

Questions? Just Ask

You may have some questions about the quotes and the prices shown. If you do, please feel free to contact me by email, ClientCare@MuniSoft.ca .

We sincerely appreciate your interest in the MuniSoft Programs. We want to ensure that all Staff and Council are aware that transitioning to a new software program is labour intensive and can be emotionally taxing. Change even when it is wanted is very hard. It is important that everyone involved in the implementation is onboard for it to be successful.

We look forward to working with you to see if MuniSoft can offer the right solution to meet your needs.

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BY-LAW 25-10

THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Being a bylaw to confirm the proceedings of Council
<u>at its Regular Council Meeting of February 5th, 2025.</u>

The Council of the Corporation of the Township of The North Shore hereby enacts as follows:

WHEREAS Section 5(3) of the *Municipal Act, 2001, S. O. 2001, c.25,* as amended requires municipal Council to exercise a municipal power including a municipality's capacity, rights, powers and privileges under Section 9, by by-law unless the municipality is specifically authorized to do otherwise;

AND WHEREAS the Corporation of the Township of the North Shore deems it desirable to confirm the proceedings of Council at its Regular Council Meeting of February 5th, 2025.

NOW THEREFORE the Council of the Corporation of the Township of the North Shore hereby enacts as follows:

1. That each motion, resolution, and other action passed and taken by the Council at its Regular Council meeting of February 5th, 2025, is hereby adopted, and ratified and confirmed.

2. The Head of Council and the proper officers of the Corporation of the Township of the North Shore are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approval where required and except where otherwise provided, the Mayor and the Clerk, or if absent, the designate, are hereby directed to affix the Corporate Seal of the Municipality to all such documents.

READ A FIRST, SECOND AND THIRD TIME ENACTED AND FINALLY PASSED THIS 5th DAY OF FEBRUARY 2025.

Tony Moor, Mayor

Rachel Jean Schneider, Clerk/Deputy Treasurer