

CORPORATION OF THE  
TOWNSHIP OF BILLINGS

AGENDA

July 6<sup>th</sup>, 2021 7:30 p.m.

Electronic Meeting

1. OPEN
2. APPROVAL OF AGENDA
3. DISCLOSURE OF PECUNIARY INTEREST
4. ADOPTION OF MINUTES
  - a) Special Council Meeting June 8, 2021
  - b) Regular Council Meeting June 21, 2021
5. DELEGATIONS
  - a) Corey Houle – Township Auditor
6. COMMITTEE REPORTS
  - a) Library Board Committee Report
  - b) Parks, Recreation and Wellness Committee Report
7. OLD BUSINESS
  - a) Main Street Hill Construction Update
    - a. Sheet Piling Quote
8. NEW BUSINESS
  - a) COVID-19 Update
  - b) Financial Statement Acceptance
  - c) ICIP COVID Stream Funding Announcement
  - d) Outdoor Rink Board Purchase
  - e) 2021-28 Enforcement By-Law
  - f) Fire Fighter Application
  - g) 2021-29 Capital Works Borrowing
  - h) Trailer Exemption Request
  - i) Bridal Veil Variety – Permission to Sell Alcoholic Beverages on Holidays

9. CORRESPONDANCE

- a) How It All Began Printing

10. INFORMATION

- a) Centennial Manor Financial Report May 2021
- b) Library Board Minutes Feb 2021
- c) Library Board Minutes March 2021
- d) Library Board Minutes April 2021
- e) Library Board Minutes May 2021
- f) Board of Health Sudbury District 2020 Financial Statements

11. ACCOUNTS FOR PAYMENT

12. CLOSED SESSION

13. CONFIRMING BY-LAW

14. ADJOURNMENT

# Memorandum

To: Mayor, Council  
cc: Staff, Public  
From: Staff  
Date: July 2, 2021  
RE: July 6, 2021 Council Meeting

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## 4. Minutes

a) Special Council Meeting June 8, 2021

Please review the amended minutes for approval.

b) Regular Council Meeting June 21, 2021

Please review the minutes for approval.

## 5. Delegations

The Township Auditor, Corey Houle, will be presenting the Financial Statements for 2020.

## 6. Committee Reports

a) Library Board Committee Report

Michael Hunt to present his report to Council.

b) Parks, Recreation and Wellness Committee Report

Sharon Jackson to present her report to Council.

## 7. Old Business

a) Main Street Construction Update

In spite of some delays, and a little bit of wet weather, the project continues to run well ahead of schedule. At the time of writing, the situation is as follows:

- All roadway sub-base drainage structures are in place.
- The road base is at grade and ready for asphalt in many locations (not all)
- The retaining wall at the Kuku Hut and Chocolate Works is well underway
- The parking area adjacent to the Anglican Church will be receiving a new retaining wall to match the others. This work is underway. This is an additional item to the original project scope.
- All retaining walls will receive handrail/pedestrian barrier (see the sample drawing in the agenda pkg.)
- There will be fencing installed along the escarpment at the Old Church on the Hill
- The escarpment face has been hydroseeded. This is experimental, but the hope is that the hydroseeding will take hold and contribute to erosion control
- The curb and gutter contractor will remobilize soon to complete the curb and gutter work and concrete sidewalk (where applicable).

- The road between intersection of Hwy 540 and Henry Drive (the main entrance to the Park Centre) will be asphalted within the next week or two.

As always, the EDO is prepared to take questions from Council

**Recommendation:**

That Council authorize the expenditure of \$222,236.00, plus HST, for sheet piling and associated work at the Aus Hunt Marina (AHM), and authorize the CAO to enter into a contract with Denis Gratton Construction, Ltd., to complete the work.

**Background:**

The sheet piling on the West side of the AHM, in the vicinity of the parking/turning area immediately North of the Anglican Church, is work that has been anticipated as part of the AHM rehabilitation – whenever that occurs. Although a full AHM plan is not in place, and we have not secured any funding for this work, the current opportunity represented by Gratton Construction being already on-site is a good one, in the opinion of staff. For the sake of clarification, this expenditure will be funded 100% from the municipality's own resources – i.e., this is NOT an externally funded project.

For your additional information, the associated work will include rehabilitating the turning/parking area – raising the elevation and re-asphalting this area. This associated work is 55,697.00 and will be included in the Main St. Reconstruction project, and will cost \$55,697.14. So, to be clear, this amount is not included in the recommendation made above.

**Considerations:**

- This is not a recommendation made lightly by staff. None are. However, this one is surrounded by much uncertainty and multiple “what ifs?” It goes without saying that as a municipality we have many projects in play currently and very, very many more challenges that could and should be addressed going forward, particularly with respect to infrastructure.
- To be absolutely clear, I'm re-stating the fact that this expenditure is unbudgeted, and there is no external funding for this. This expenditure will, for all intents and purposes, be funded from the Township reserve fund. The municipality is in good financial shape, and does have a healthy reserve fund.
- There is the possibility that, in *future*, we could have this work funded to a significant extent from an external funding program supported by one or both senior levels of government. However, we have no way of predicting what future funding will be available, and when. While it is highly unlikely that senior levels of government will cease all special project/program funding stemming from their policy decisions, it is entirely conceivable that both the provincial and federal governments will enter a period of significantly curtailed funding of this type. This assertion is based on the reality that we are currently in a period of unprecedented (at least in recent history) senior government largesse – all stemming from their response to the COVID-19 pandemic
- Again, it can't be predicted, but it is highly likely that the cost of doing this work will be higher in the future – just from inflation over the course of time.
- We will most certainly not be able to retroactively fund it through external funding programs. This is just not the way things work.
- Conducting the work now will benefit from some cost savings related to the fact that there won't be full mobilization/demobilizations costs that are always a part of these types of construction projects. There will be some mobilization/demobilization costs – there always are – but they are reduced because the contractor is already here on-site.
- As staff, we are pleased with the quality of the work conducted by the contractor, Denis Gratton Construction Ltd., and the value for money represented in the Main St. Reconstruction work.
- The work will require an in-water work permit as issued by the MNDMRF (formerly MNR). We are reasonably confident that we will be successful in receiving the necessary permit.
- Should Council opt not to engage in this work now, If/when AHM rehabilitation takes place in the future, substantial sheet piling installation in this location will certainly be required.



- Should Council accept the recommendation, you need to be aware that as designed and costed, the work discussed implicitly accepts complete removal of the launch ramp at the AHM:
  - Removal of the ramp at the AHM has been a deliberate objective of the Kagawong Waterfront Development concept since applying for funding in 2017.
  - There are valid reasons for this, including the reality that to launch at the AHM ramp literally involves maneuvering on/in one of the busiest roads in the municipality, which exposes the municipality to significant liability.
  - However, staff recognize that removal of the AHM launch ramp is controversial in some quarters. It can be left in-place, if that is Council's desire. This will require minor design changes and will represent some minor change in costing. It should be noted that removal of the AHM launch ramp is the course of action recommended by staff.

In summary, this is a decision requiring particularly sober consideration by Council. The recommendation is made, but the decision is Council's. As always, staff are prepared to answer questions to the best of our ability.

## 8. New Business

### a) COVID 19 Update

Council to review documents in the package as sent by Megan Bonenfant, CEMC.

### b) Financial Statement Acceptance

#### **Recommendation:**

That Council approve the 2020 Financial Statements as presented by Corey Houle.

### c) ICIP COVID Stream – Funding Announcement

Staff applied to the ICIP COVID Stream – Local Government Intake funding for Shoreline Stabilization on Main Street in the vicinity of the Pump Station in December 2020 and have been notified that the application has been successful. The Township of Billings has been awarded \$100,000 to complete this work. Staff have been working with EXP to develop drawings to reflect this work.

### d) Outdoor Rink Board Purchase

#### **Recommendation:**

That council authorize the purchase of the rink boards from Permafib including delivery and installation as recommended by the Parks, Recreation and Wellness Committee.

#### **Background/Updates:**

- The Parks, Recreation and Wellness Committee meeting held February 22, 2021 had three recommendations to be brought to Council, one of which was to include \$40,000 in the draft budget for rink repairs. The recommendation was also presented with the note that the committee feels that they can raise over \$10,000 in donations for the rink project.
- As per the motion presented by the Parks, Recreation and Wellness Committee, Council passed the following resolution on the March 2<sup>nd</sup>, 2021 Regular Council Meeting:

*2021-82 Barker - Alkenbrack*

*BE IT RESOLVED that Council instructs staff to include \$40,000 in the draft 2021 budget for rink repairs.*

*Carried*

- The Public Works Department was able to remove the existing boards, player benches and stairs. The player benches and stairs were not in the plans to be removed but due to some pretty advanced decay, they had to be removed for safety reasons. The replacement costs of these were not included in the initial ask to Council for the \$40,000 for repairs.
- Randy Noble Construction is to begin work on the retaining wall at the far end of the rink in the upcoming weeks.
- To date staff has received \$3,325.00 in donations for the Outdoor Rink. The Committee has been and will continue to seek donations for the Outdoor Rink.
- Next steps are the rink boards. There are two options for these. Either we purchase professional rink boards or we purchase building materials and issue an RFP for a contractor to build and install these boards. There are pros and cons to each option (price, timeline, contractor availability etc. to name a few).
  - If we are to purchase the building materials and issue an RFP for these boards to be built and installed it may be the cheaper option however getting this work done for the 2021-22 outdoor skating season may be quite difficult and the quality of the boards will be inferior to the professional option.
  - If we purchase professional boards, we will have professional quality rink boards at a higher cost but with the guarantee that they can be installed and ready for the 2021-22 outdoor skating season (Staff and Committee Members have received quotes for professional hockey boards to be installed on the current cement pad. The quote included in the package, which includes delivery, installation and taxes, is for \$53,444.54. These boards can be delivered and installed 4-8 weeks after the contract has been signed).

The motion presented by the Parks, Recreation and Wellness Committee is as follows:

That a recommendation be made to Council to authorize the purchase of the professional rink boards from Permafib including delivery and installation.

e) 2021-28 Enforcement By-Law

**Recommendation:**

That by-law 2021-28 be given first reading and amended as per the June 30<sup>th</sup>, 2021 special meeting suggestions.

Please review the amended by-law. The by-law has been revised in accordance with Council's direction during the June 8<sup>th</sup>, 2021 Special Council Meeting. The amendments have been highlighted for ease of review.

f) Fire Fighter Application

**Recommendation:**

That Council accept Amber Dyck's application to the Billings Volunteer Fire Department.

Amber Dyck has applied to join the Billings Volunteer Fire Department.

g) 2021-29 Capital Works Borrowing

**Recommendation:**

That By-Law 2021-29, being a by-law to allow for capital works borrowing be given first, second and third reading and enacted.

A By-Law to authorize certain capital works of the corporation of the Municipality of Billings (the municipality) to authorize the Mayor and CAO/Clerk to execute an agreement with the Bank of Montreal for financing such capital works; to authorize temporary borrowing to meet expenditures in

connection with such works; and to authorize long-term borrowing for such works through the issue of debentures.

This by-law will be used specifically for the Main Street Hill Reconstruction project until project grant monies have been received.

h) Trailer Exemption Request

**Recommendation:**

That Council either approve or reject the exemption request to by-law 2017-44 submitted by Nicole and Andre Frescura.

Please review the attached request for an exemption to the by-law 2017-44 to restrict the location and use of travel trailers outside of tent and trailer parks submitted by Nicole and Andre Frescura at 41 Lilly Crescent.

i) Bridal Veil Variety – Permission to Sell Alcoholic Beverages on Holidays

**Recommendation:**

That Council permit Bridal Veil Variety to sell alcoholic beverages on Victoria Day, Canada Day, Labour Day, Thanksgiving Day and Family Day and request that Staff send this approval to Bridal Veil Variety in writing.

In accordance with the Retail Business Holiday Act, LCBO Agency and Convenience Outlets operators must contact their local municipal authority to obtain written approval should they wish to operate on the following permissible statutory holidays:

- Victoria Day
- Canada Day
- Labour Day
- Thanksgiving Day
- Family Day

**9. Correspondence**

a) How It All Began Printing

**Recommendation:**

That Council loan the Library and Museum Board \$2,300 for the initial printing of the “How it All Began” publication.

Please review the correspondence included in the package.

**10. Information**

There are a number of items attached for Council’s information. Council may move any of these items to new business during the agenda approval for discussion at this meeting, or request that an item(s) be included on a future agenda for discussion.

- a) Centennial Manor Financial Report May 2021
- b) Library Board Minutes Feb 2021
- c) Library Board Minutes March 2021
- d) Library Board Minutes April 2021
- e) Library Board Minutes May 2021

f) Board of Health Sudbury District 2020 Financial Statements

The Corporation of the  
Township of Billings  
Special Council Meeting

June 8<sup>th</sup>, 2021 7:00 p.m.

Electronic Meeting

**Present:** Mayor Anderson, Councillors Sharon Alkenbrack, Bryan Barker, Michael Hunt and Sharon Jackson

**Staff:** Kathy McDonald, CAO/Clerk; Tiana Mills, Deputy Clerk; Arthur Moran, By Law Officer; Todd Gordon, EDO  
Members of the General Public

**1. OPEN**

**2021-196 Hunt - Alkenbrack**

**BE IT RESOLVED** that this special meeting of Council be opened with a quorum present at 7:07 p.m. with Mayor Anderson presiding.

Carried

**2. APPROVAL OF AGENDA**

**2021-197 Jackson - Alkenbrack**

**BE IT RESOLVED** that the agenda for the June 8<sup>th</sup>, 2021 special meeting of Council be accepted as presented.

Carried

**3. DISCLOSURE OF PECUNIARY INTEREST**

I, Councillor Bryan Barker, declare a direct pecuniary interest in Agenda Item No. 8(b) Domestic and Exotic Animals By-Law for the following reason: I am a bee keeper and have bee hives on my property and live within the Township of Billings.

**4. ADOPTION OF MINUTES**

None.

**5. DELEGATIONS**

None

**6. COMMITTEE REPORTS**

None.

**7. OLD BUSINESS**

None.

**8. NEW BUSINESS**

a) By Law Discussion

- a. Enforcement By Law  
Arthur Moran, By Law Officer, presented memo and proposed bylaw. Mayor and Council had a question and comment session while going through the by-law.
- b. Domestic and Exotic Animal By Law  
Arthur Moran, By Law Officer, presented memo and proposed bylaw. Mayor and Council had a question and comment session while going through the by-law.  
Unable to complete reviewing this by-law, to be placed on the next Special Council meeting, date to be scheduled.
- c. Trailer By Law  
This item was not covered.  
To be placed on the next Special Council meeting, date to be scheduled.

**9. CORRESPONDENCE**

None.

**10. INFORMATION**

None.

**11. ACCOUNTS FOR PAYMENT**

None.

**12. CLOSED SESSION**

None.

**13. CONFIRMING BY-LAW**

**2021-198 Alkenbrack - Barker**

**BE IT RESOLVED** that By-law 2021-25, being a by-law to confirm the proceedings of Council be given first, second, third reading and enacted.

Carried

**14. ADJOURNMENT**

**2021-199 Barker - Hunt**

**BE IT RESOLVED** that this regular meeting of Council be adjourned at 9:05 p.m.

Carried

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Ian Anderson, Mayor

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Kathy McDonald, CAO/Clerk

The Corporation of the  
Township of Billings  
Regular Meeting

June 21<sup>st</sup>, 2021 7:30 p.m.

Electronic Meeting

**Present:** Mayor Anderson, Councillors Sharon Alkenbrack, Bryan Barker, Michael Hunt and Sharon Jackson

**Staff:** Todd Gordon, Economic Development Officer; Kathy McDonald, CAO/Clerk; Arthur Moran, By Law Officer; Tiana Mills, Deputy Clerk

Media: Tom Sasvari

Members of the General Public

**1. OPEN**

**2021-200 Barker - Alkenbrack**

**BE IT RESOLVED** that this regular meeting of Council be opened with a quorum present at 7:30 p.m. with Mayor Anderson presiding.

Carried

**2. APPROVAL OF AGENDA**

**2021-201 Alkenbrack - Jackson**

**BE IT RESOLVED** that the agenda for the June 1<sup>st</sup>, 2021 regular meeting of Council be accepted as presented.

Carried

**3. DISCLOSURE OF PECUNIARY INTEREST**

I, Councillor Sharon Alkenbrack, declare a potential direct pecuniary interest on Agenda Item No. 8 f) Item Title Kagawong Market Location for the following reason: I participate in the Kagawong Market.

**4. ADOPTION OF MINUTES**

**a) May 27<sup>th</sup>, 2021**

**2021-202 Hunt - Barker**

**BE IT RESOLVED** that the minutes of the May 27<sup>th</sup>, 2021 meeting be accepted as presented.

Carried

**b) June 1<sup>st</sup>, 2021**

**2021-203 Alkenbrack - Jackson**

**BE IT RESOLVED** that the minutes of the June 1<sup>st</sup>, 2021 meeting be accepted as presented.

Carried

**c) June 8, 2021**

**2021-204 Barker - Alkenbrack**

**BE IT RESOLVED** that the minutes of the June 8<sup>th</sup>, 2021 meeting be accepted as presented.

Carried

**5. DELEGATIONS**

None.

**6. COMMITTEE REPORTS**

**a) Health and Safety Report**

Council received report.

**b) By Law Report**

Council received report.

**c) Medical Centre Ad Hoc Committee Report May**

Council received report.

**d) Medical Centre Ad Hoc Committee Report June**

Council received report.

**e) Museum Committee Report**

Council received report.

**7. OLD BUSINESS**

**a) Main Street Construction Update**

Council received update.

**b) Broadband Update**

Council received update.

**c) Call to Artists Flywheel Update**

Council received update.

**8. NEW BUSINESS**

**a) COVID-19 Update**

Council received update.

**b) Lyme Disease Research**

**2021-205 Barker - Hunt**

**WHEREAS** May was Lyme Disease National Awareness Month; and

**WHEREAS** the Sudbury District Health Unit is a high-risk area for ticks and Lyme Disease, and cases continue to increase; and

**WHEREAS** Ontario health does not cover treatment and testing for all strains of Lyme Disease; and

**WHEREAS** Lyme Disease is a crippling disease if not diagnosed and treated appropriately;

**THEREFORE, BE IT RESOLVED** the Township of Billings call on the Ontario government to expand testing to all strains of Lyme Disease and improve the level of treatment and care for those diagnosed with this crippling disease; and



**BE IT FURTHER RESOLVED** the Premier of Ontario, Ontario Minister of Health, local MPPs and Public Health Sudbury and Districts be sent correspondence of Council's decision.

Carried

**c) Advocacy for Reform MFIPPA  
2021-206 Alkenbrack - Jackson**

**WHEREAS** the Municipal Freedom of Information and Protection of Privacy Act R.S.O. 1990 (MFIPPA) dates back 30 years;

**AND WHEREAS** municipalities, including the Township of Billings, practice and continue to promote open and transparent government operations, actively disseminate information and routinely disclose public documents upon request outside of the MFIPPA process;

**AND WHEREAS** the creation, storage and utilization of records has changed significantly, and the Municipal Clerk of the Municipality is responsible for records and information management programs as prescribed by the Municipal Act, 2021;

**AND WHEREAS** regulation 823 under MFIPPA continues to reference antiquated technology and does not adequately provide for cost recovery, and these financial shortfalls are borne by the municipal taxpayer;

**AND WHEREAS** the threshold to establish frivolous and/or vexatious requests is unreasonably high and allows for harassment of staff and members of municipal councils, and unreasonably affects the operations of the municipality;

**AND WHEREAS** the Act fails to recognize how multiple requests from an individual, shortage of staff resources or the expense of producing a record due to its size, number of physical locations does not allow for time extensions to deliver requests and unreasonably affects the operations of the municipality;

**AND WHEREAS** the name of the requestor is not permitted to be disclosed to anyone other than the person processing the access request, and this anonymity is used by requesters to abuse the MFIPPA process and does not align with the spirit of openness and transparency embraced by municipalities;

**AND WHEREAS** legal professionals use MFIPPA to gain access to information to launch litigation against institutions, where other remedies exist;

**AND WHEREAS** reform is needed to address societal and technological changes in addition to global privacy concerns across provincial legislation;

**BE IT RESOLVED THAT** the Ministry of Government and Consumer Services be requested to review the MFIPPA, and consider recommendations as follows:

1. That MFIPPA assign the Municipal Clerk, or designate to be the Head under the Act;
2. That MFIPPA be updated to address current and emerging technologies;
3. That MFIPPA regulate the need for consistent routine disclosure practices across institutions;

4. That the threshold for frivolous and/or vexatious actions be reviewed, and take into consideration the community and available resources in which it is applied;
5. That the threshold for frivolous and/or vexatious also consider the anonymity of requestors, their abusive nature and language in requests to ensure protection from harassment as provided for in Occupational Health and Safety Act;
6. That the application and scalability of fees be designed to ensure taxpayers are protected from persons abusing the access to information process;
7. That administrative practices implied or required under the Act, including those of the IPC, be reviewed and modernized;
8. That the integrity of the Act be maintained to protect personal privacy and transparent governments.

Carried

**d) Custodian Position**

**2021-207 Barker - Alkenbrack**

**BE IT RESOLVED** that Council authorizes the CAO/Clerk to hire Tavis Case to the Custodian position.

Carried

**e) Manitoulin Family Resources Story Walk**

**2021-208 Jackson - Hunt**

**BE IT RESOLVED** that Council allow Manitoulin Family Resources to install a Story Walk on the Bridal Veil Falls Trail System with the caveat that they are responsible for maintaining and removing all materials when completed.

Carried

**f) Kagawong Market**

**2021-209 Hunt - Jackson**

**BE IT RESOLVED** That Council advise Staff to close Henry Drive every Wednesday during Market hours to allow for all vendors to set up responsibly and to enable them to follow all COVID-19 safety precautions.

Carried

**9. CORRESPONDENCE**

None

**10. INFORMATION**

**a) District Services Board First Quarter Financials**

Council received report.

**b) Fisheries and Oceans Canada Environmental Assessment Work**

Council received report.

**c) Township of The Archipelago Bill 228 - Banning unencapsulated Polystyrene Foam**

Council received report.

**d) Integrity Commissioner Report**

Council received report.

**e) Manitoulin Planning Board Minutes**

Council received report.

- f) **Town of Halton Hills Elimination of Local Planning Appeal Tribunal**  
Council received report.
- g) **Federation of Canadian Municipalities Stage 1 Completion**  
Council received report.
- h) **FONOM Media Release**  
Council received report.
- i) **Public Health Sudbury and Districts Board Meeting Minutes**  
Council received report.
- j) **Extension of Orders under the Emergency Management and Civil Protection Act (EMCPA)**  
Council received report.
- k) **Entering Step One of the Roadmap to Reopen**  
Council received report.
- l) **Regional Municipality of York Regional Council Decision - Timing of Step 1 of the "Provincial Roadmap to Reopen"**  
Council received report.
- m) **Municipality of Calvin Support for Lottery Licensing to Assist Small Organizations**  
Council received report.

## **11. ACCOUNTS FOR PAYMENT**

### **2021-210 Alkenbrack - Hunt**

**BE IT RESOLVED THAT** Council Authorizes the following accounts for payment:

General Accounts          \$201,482.39

and that cheques numbers 6778 to 6807 be authorized for signing as described in the attached register.

Carried

## **11. CLOSED SESSION**

### **a) Section 239(2)d Labour Relations or Employee Negotiations**

#### **2021-211 Alkenbrack - Jackson**

**BE IT RESOLVED** that in accordance with Section 239(2)(d) of the *Municipal Act, 2001 S.O. Labour Relations or Employee Negotiations*, this Council proceed to a Closed Session at 8:24 p.m. in order to discuss an item involving an identifiable individual.

Carried

#### **2021-213 Alkenbrack - Barker**

**BE IT RESOLVED** that Council adjourns from the closed session at 8:34 p.m. and resumes the regular meeting.

Carried

**13. CONFIRMING BY-LAW**

**2021-214 Alkenbrack - Jackson**

**BE IT RESOLVED** that By-law 2021-26, being a by-law to confirm the proceedings of Council be given first, second, third reading and enacted.

Carried

**14. ADJOURNMENT**

**2021-215 Barker - Hunt**

**BE IT RESOLVED** that this regular meeting of Council be adjourned at 8:35 p.m.

Carried

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Ian Anderson, Mayor

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Kathy McDonald, CAO/Clerk

Township of Billings  
Council Committee Report

Report To:

Date of Meeting: June 15/2021

Report By: Michael Hunt

Committee: Library Board Meeting

Highlights/Matters of Interest:

Treasures Report Wages for Darcy Woods will be reimbursed to the library budget by the township.

Librarian Report: for May

14 Patrons

92 Overdrive visits

152 items removed

154 Overdrive items

Correspondance: Ann Auxier from Manitowish Family Resources would like to do a story trail. The goal is to promote reading and outdoor family activities.

Emily Patterson the summer student will begin June 22nd.

The Book and Bake sale will be canceled this year. It is hoped Fundraiser FOBL will have a market table and sell some used Books.

Trivia night "Kahoot" is planned for the end of July or August.

A cleaner is being looked for the Library.

**TOWNSHIP OF BILLINGS  
COUNCIL COMMITTEE REPORT**

Report to Council  
Report by: Sharon Jackson

Date of meeting: June 28, 2021  
Committee: Parks, Recreation & Wellness

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**Highlights/Matters of Interest:**

The primary focus for discussion was the outdoor rink. Public Works crew removed the wooden beams around the perimeter of the rink, along with the bleachers and steps due to their deteriorating condition several weeks ago. Due to the ongoing construction taking place for the Main Street hill project, most other work has been on hold until their crew is able to make the space available for us again.

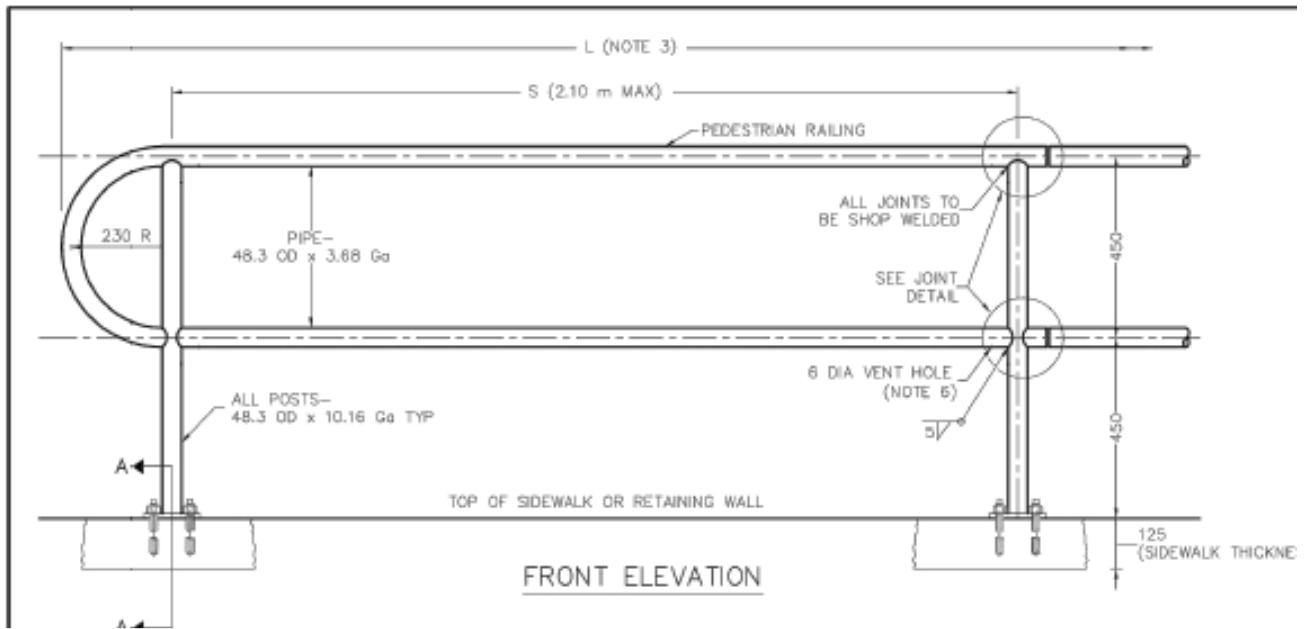
Tiana provided an estimate from a Quebec based company for rink boards including installation which came it at around \$53,000. This Committee had made a request to Council to include \$40,000 in its "draft" budget for this material. The request was accepted; however, the budget has not yet been presented to Council for approval. The difference between the approved amount and the estimate is one that would have to be potentially covered through fundraising efforts of the Committee. Donations from businesses and private individuals are welcome. Donations received to date are \$3325.00.

A recommendation to Council is included in the Agenda package.

Our next meeting will be held July 26 at 7 pm or call of the Chair

# Main Street Reconstruction Project

## Retaining Wall Handrail/Barrier Sample Drawing



# Public Health Sudbury & Districts Coronavirus Disease 2019 (COVID-19) Epidemiology Update

## Highlights

### Active COVID-19 Cases and Outbreaks

Public Health Sudbury & Districts is currently reporting:

- **37** active cases of COVID-19, of which **32 (86.5%)** have screened positive for a COVID-19 variant of concern (VOC)
  - **17** active cases (**45.9%**) are 19 years old or younger
  - **3** active cases (**8.1%**) are 60 years old or older
  - **1** active case (**2.7%**) is linked to an outbreak
  - **7** active cases (**18.9%**) have no known epidemiological link (unknown exposure)
- **0** new hospitalizations due to COVID-19 in the past 7 days, with **0** cases in hospital at some point during that time.
- **0** active outbreaks declared in local hospitals, long-term care homes and retirement homes
- **1** active outbreak declared in local schools and licensed daycares
- **0** active outbreaks declared in other community settings

### Total COVID-19 Cases and Outbreaks

Since the beginning of the pandemic, Public Health Sudbury & Districts has reported:

- **2,165** cases of COVID-19, of which **981 (45.3%)** have screened positive for a COVID-19 variant of concern (VOC)
  - **513** cases (**23.7%**) were 19 years old or younger
  - **396** cases (**18.3%**) were 60 years old or older
  - **504** cases (**23.3%**) are linked to an outbreak
  - **321** cases (**14.8%**) have no known epidemiological link (unknown exposure)
- **151** hospitalizations due to COVID-19
- **31** deaths due to COVID-19. The local *case fatality rate* is **1.4%** (i.e., *Total Deaths / Total Cases x 100%*)
- **32** outbreaks declared in local hospitals, long-term care homes and retirement homes
- **26** outbreaks declared in local schools and licensed daycares
- **39** outbreaks declared in other community settings



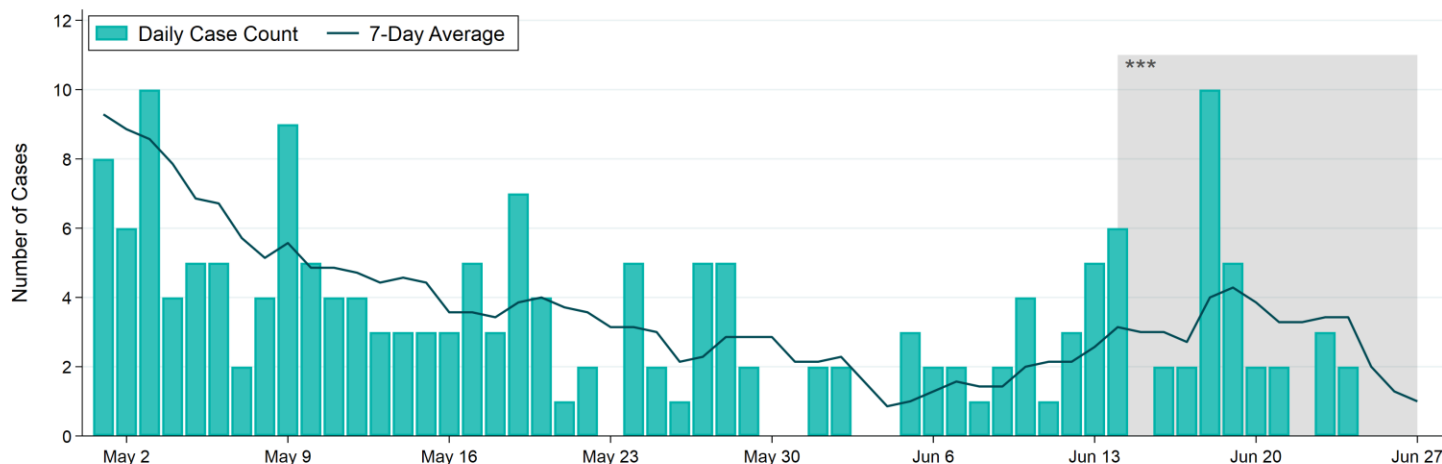
# Epidemiology – Sudbury and Districts

## Current Status

Public Health Sudbury & Districts has reported **2,165** cases of COVID-19 since the start of the pandemic. Of these, **37** cases (**1.7%**) are currently active, and **31** (**1.4%**) cases have died from COVID-19.

The current 7-day average rate of new COVID-19 cases is **1.0** cases per day.

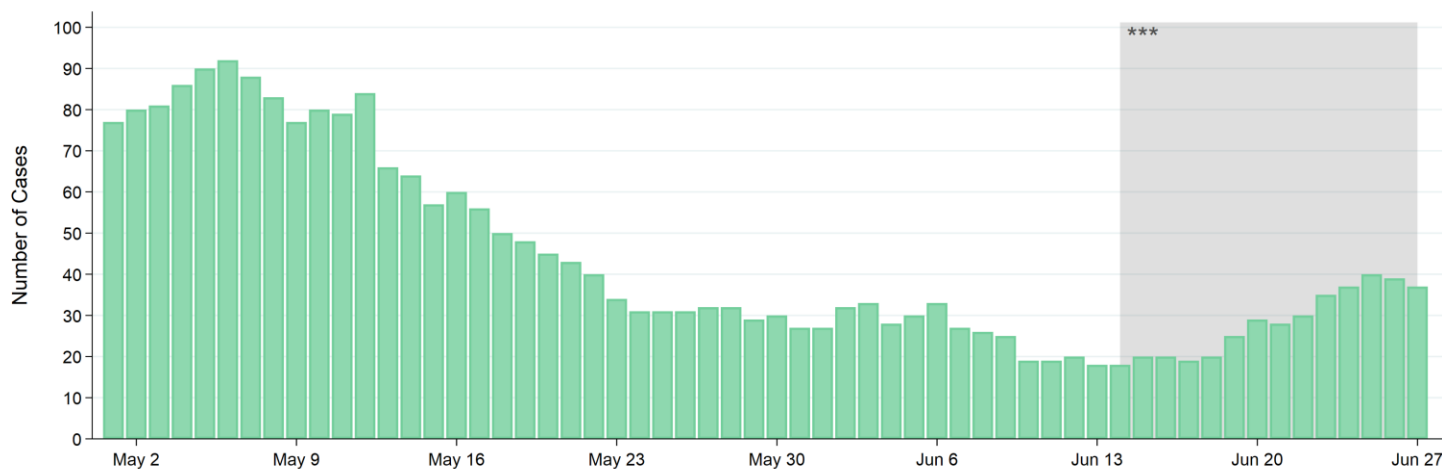
**FIGURE 1. Daily confirmed COVID-19 cases and rolling 7-day average, past 8 weeks, Sudbury and districts**



Dates are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health.

\*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

**FIGURE 2. Daily active COVID-19 cases, past 8 weeks, Sudbury and districts**

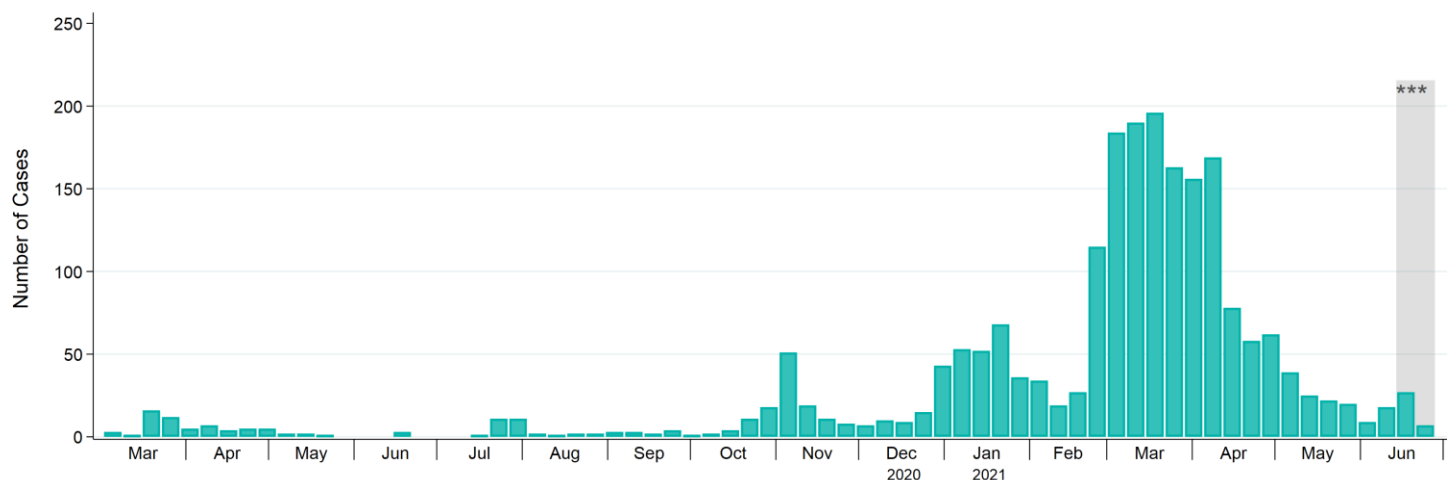


\*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

# Case Counts by Week

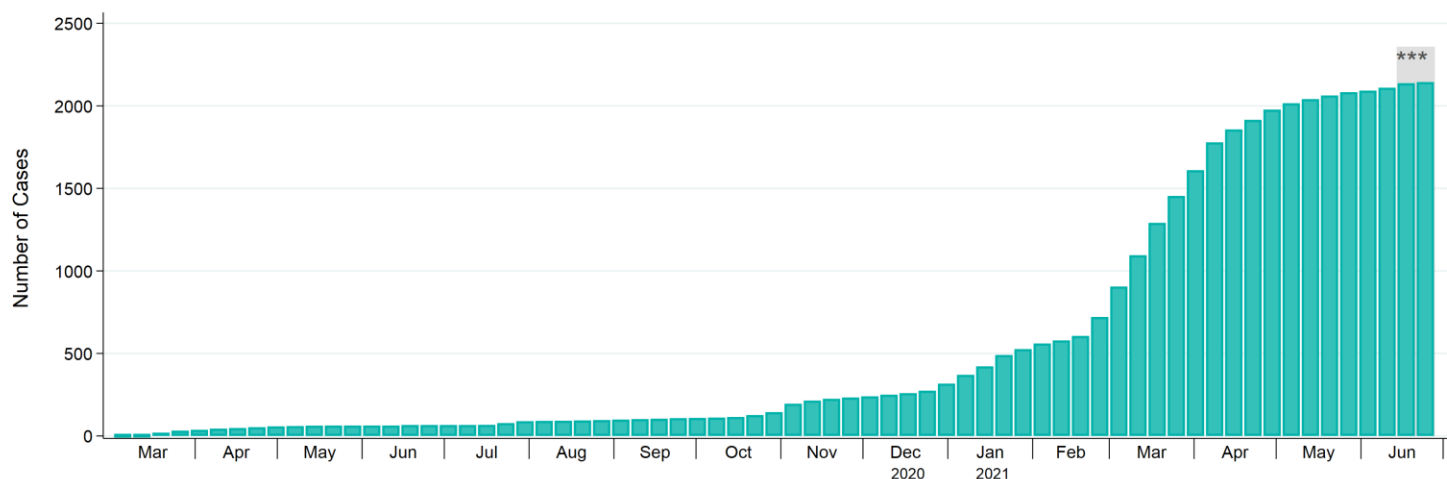
The following graphs show weekly COVID-19 case counts in Sudbury and districts since the first case was reported locally (Figure 3), and the cumulative weekly case count (Figure 4).

**FIGURE 3. Confirmed COVID-19 cases, by week, Sudbury and districts**



Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

**FIGURE 4. Cumulative confirmed COVID-19 cases, by week, Sudbury and districts**



Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

# Case Characteristics

Table 1, below, summarizes the number and percentage of total and active COVID-19 cases in Sudbury and districts by various characteristics, including age, sex, location and whether they have screened positive for a variant of concern (VOC).

**TABLE 1. Number and Percentage of Cases, by Various Characteristics**

Characteristic	Total Cases	Percentage (%)	Active Cases	Percentage (%)
Numbers of Cases	2,165	100%	37	100%
Change from 7 days ago	20	0.9%*	8	27.6%*
Cases screening positive for a variant of concern (VOC)	981	45.3%	32	86.5%
Sex: Male	803	37.1%	10	27.0%
Sex: Female	851	39.3%	10	27.0%
Sex: Not specified**	511	23.6%	17	45.9%
Ages: 19 and under	513	23.7%	17	45.9%
Ages: 20-39	712	32.9%	16	43.2%
Ages: 40-59	544	25.1%	1	2.7%
Ages: 60-79	302	13.9%	3	8.1%
Ages: 80 and over	94	4.3%	0	0.0%
Ages: Not specified**	0	0.0%	0	0.0%
Area: Greater Sudbury	2,012	92.9%	32	86.5%
Area: Manitoulin District	40	1.8%	0	0.0%
Area: Sudbury District, North	12	0.6%	2	5.4%
Area: Sudbury District, West	65	3.0%	0	0.0%
Area: Sudbury District, East	36	1.7%	3	8.1%

\*Percent change represents the degree of change over time, calculated: (New-Original)/Original

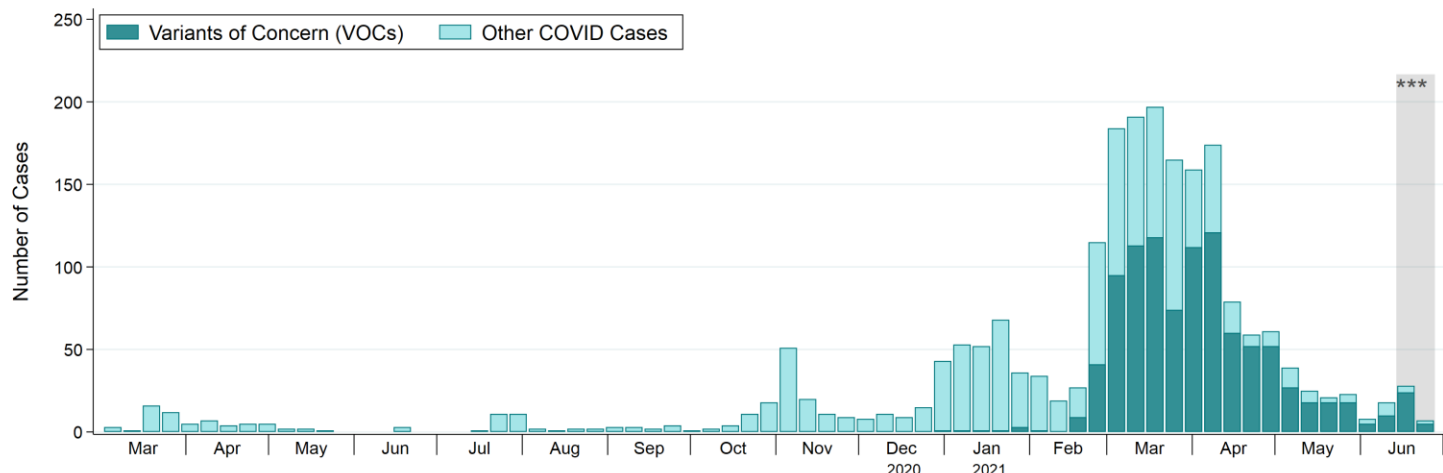
\*\*Data on sex and age groups are listed as unspecified until there are sufficient numbers to allow them to be assigned to the appropriate categories. This ensures that individual cases cannot be identified. Sex is not specified for cases aged 19 years and under. Data source: Public Health Sudbury & Districts

## Variants of Concern (VOCs)

COVID-19 variants of concern (VOC) are genetic mutations to the virus that may result in the infection being more easily transmissible, cause more severe illness, or both. In total, **981** cases have screened positive for a VOC in Sudbury and districts, of which **32** are currently active.

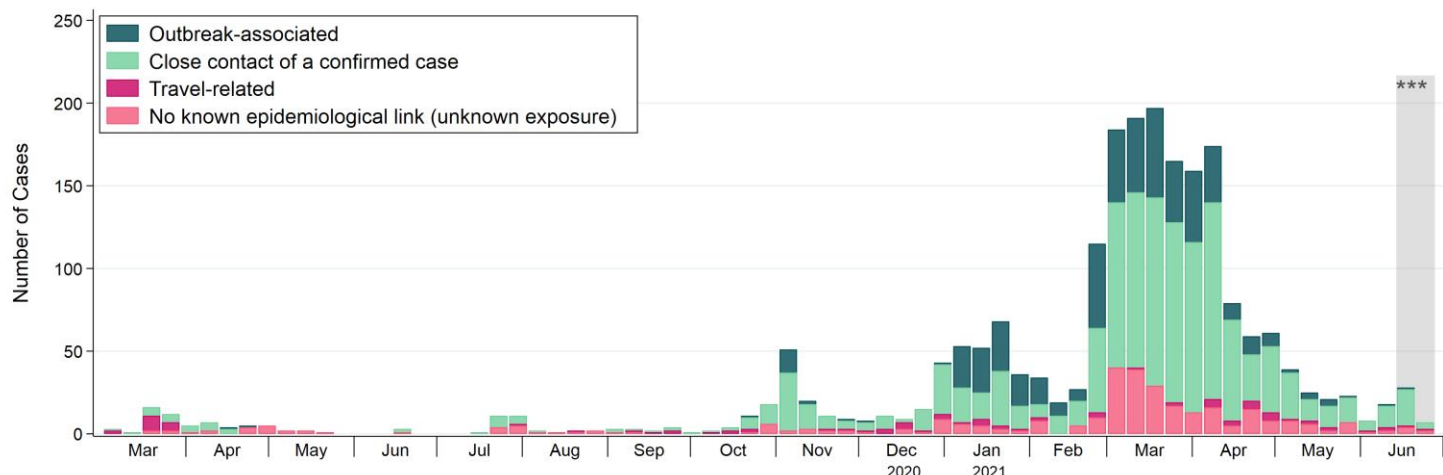
Figure 5, below, shows weekly counts of VOCs in Sudbury and districts, in comparison to the original strain of the virus.

**FIGURE 5. Variants of concern (VOCs) and other COVID-19 cases, by week, Sudbury and districts**



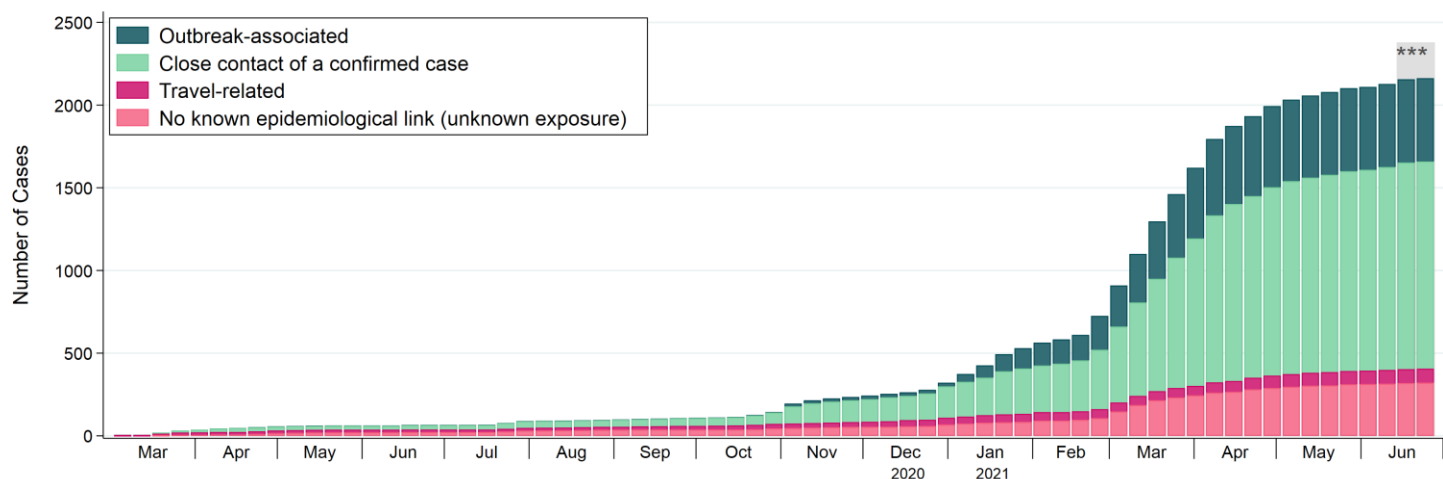
Figures 6 and 7, below, summarize the weekly and cumulative weekly COVID-19 case counts by the cases' probable exposure, respectively. The bars in the graph are stacked to illustrate the proportion of total cases each week that each exposure category represents.

**FIGURE 6. COVID-19 cases, by week and probable exposure, Sudbury and districts**



Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Cases for which the probable exposure is currently under investigation have been excluded. Data source: Public Health Sudbury & Districts.

**FIGURE 7. Cumulative COVID-19 cases, by week and probable exposure, Sudbury and districts**

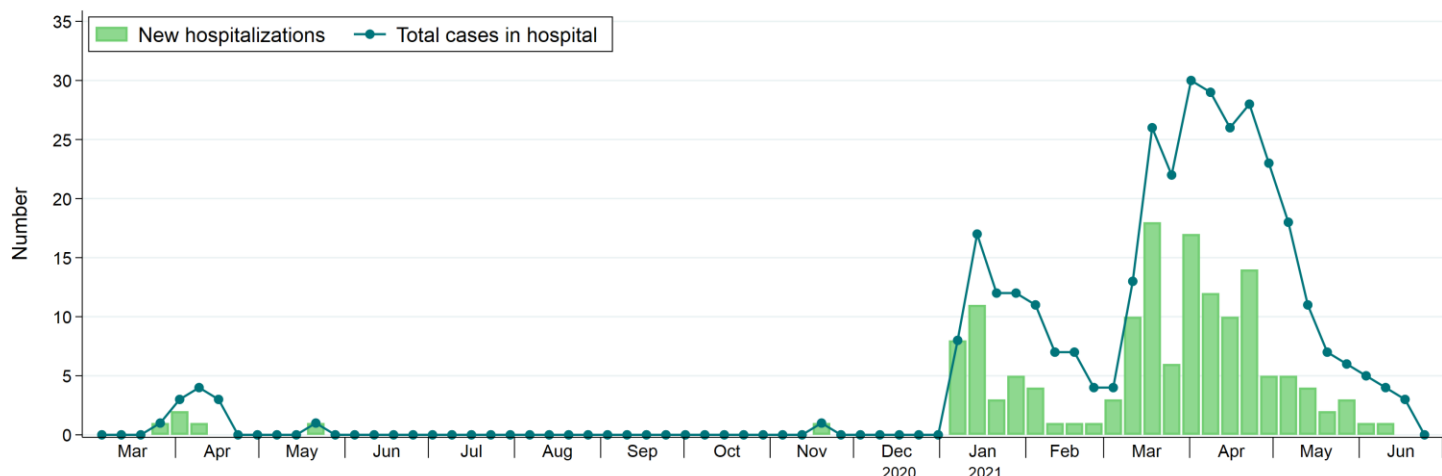


Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Cases for which the probable exposure is currently under investigation have been excluded. Data source: Public Health Sudbury & Districts.

# Hospitalizations

In total there have been **151** hospitalizations due to COVID-19 among cases in Sudbury and districts. Figure 8, below, shows the number of new hospitalizations each week, along with the total number of patients in hospital due to COVID-19 at any point during that week.

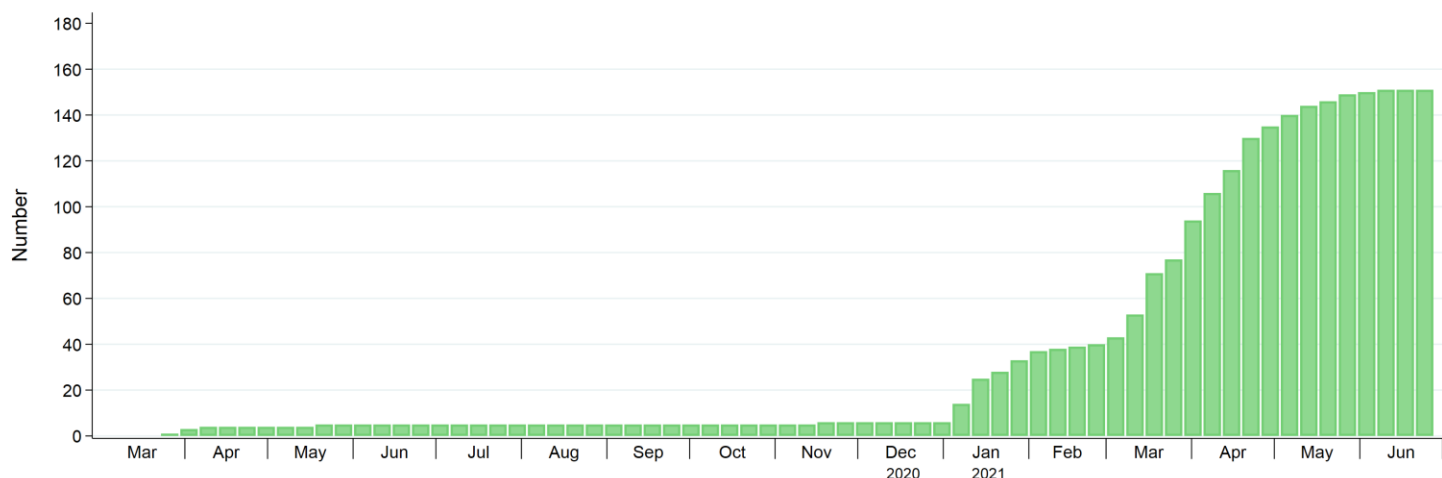
**FIGURE 8. New and total COVID-19 cases in hospital, by week, Sudbury and districts**



Weeks start on Monday. Cases hospitalized prior to acquiring their infection are counted only when they became an active case of COVID-19. Cases remaining in hospital following resolution of their infection are not counted once released from public health follow-up. These data exclude residents of other geographic regions receiving treatment at local hospitals unless their case is being managed by Public Health Sudbury & Districts. Data source: Public Health Sudbury & Districts.

Figure 9 presents the cumulative count of new hospitalizations for COVID-19, by week.

**FIGURE 9. Cumulative hospitalizations among COVID-19 cases, by week, Sudbury and districts**



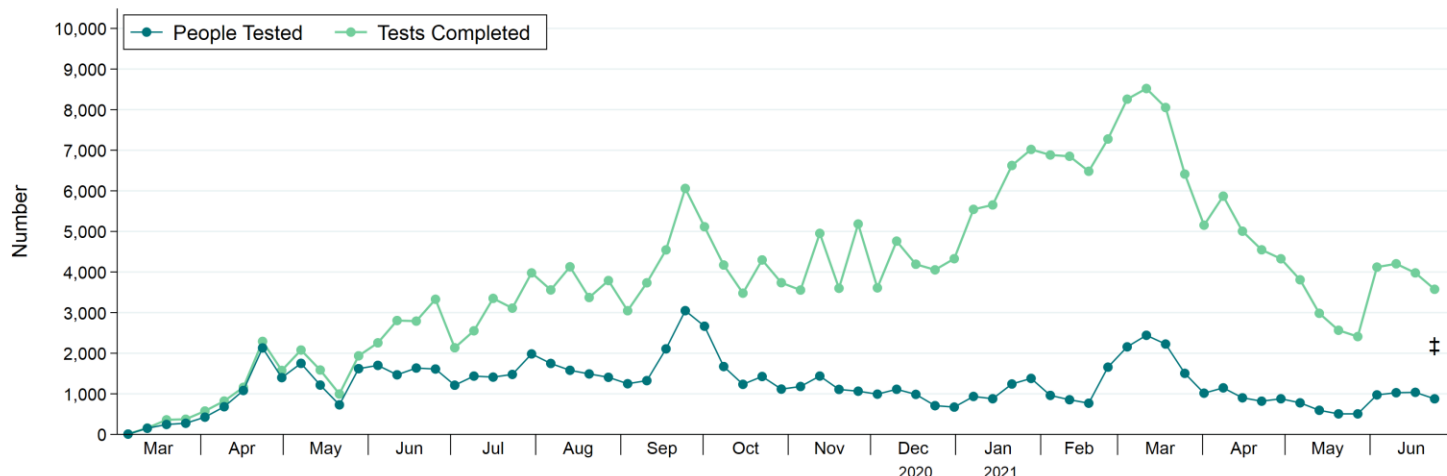
Weeks start on Monday. Cases hospitalized prior to acquiring their infection are counted only when they became an active case of COVID-19. These data exclude residents of other geographic regions receiving treatment at local hospitals unless their case is being managed by Public Health Sudbury & Districts. Data source: Public Health Sudbury & Districts.

# Testing

As of June 26, 2021, there have been **519,956** test for COVID-19 among residents of Sudbury and districts. This includes preliminary counts of tests completed in the previous 6 days. Note that an individual can be tested on multiple occasions, and that samples collected on each such occasion may undergo multiple laboratory tests, which are counted separately.

Figure 10 shows the number of tests completed each week, as well as the number of individual people tested.

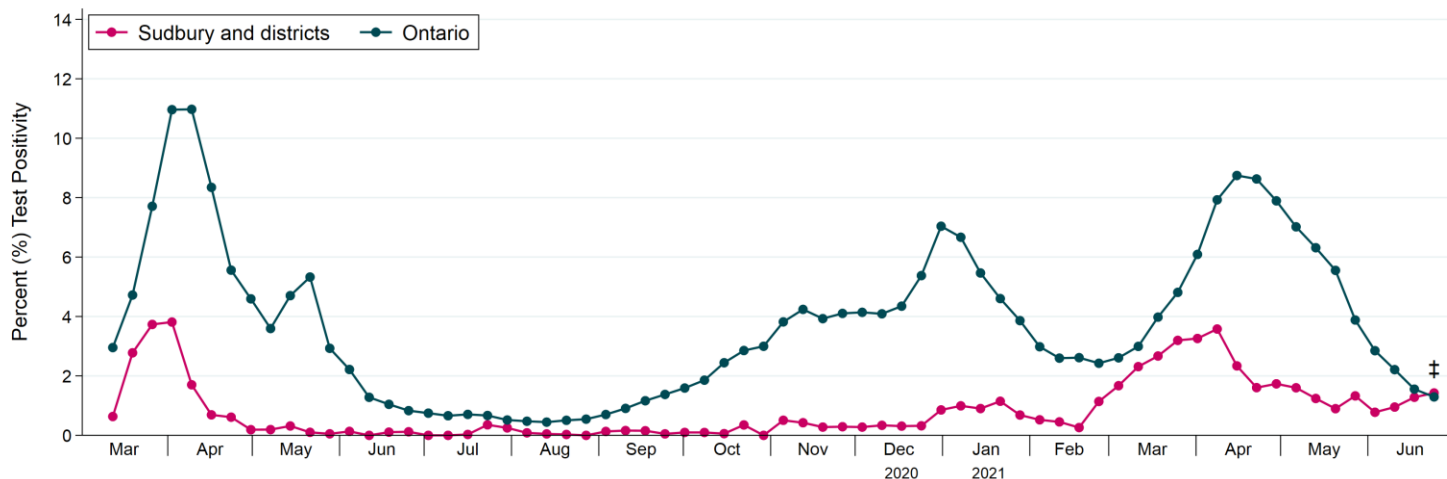
**FIGURE 10. Number of tests and people tested, by week, Sudbury and districts**



‡ Preliminary data. Weeks start on Monday. An individual may be tested on multiple occasions, and the samples collected may undergo multiple tests, each counted separately. Data source: COVID-19 Testing Report (SAS Visual Analytics), Ministry of Health, June 28, 2021

Figure 11, below, shows the percent test positivity in both Sudbury and districts and in Ontario overall. This is the percentage of all laboratory tests completed that are positive for COVID-19. A high rate of test positivity (for example, 5% or above) can mean rates of transmission are high, rates of testing are too low, or both. Either way, it indicates that there are likely more people in the community who are positive for COVID-19 but haven't been tested yet.

**FIGURE 11. Percent positivity of COVID-19 tests, by week and geographic region**



‡ Preliminary data. Weeks start on Monday. Samples collected may undergo multiple tests, each counted separately. Data source: COVID-19 Testing Report (SAS Visual Analytics), Ministry of Health, June 28, 2021

# Outbreaks in Hospitals, Long-term Care and Retirement Homes

An outbreak in a hospital will be declared if there are two or more cases of COVID-19 in a 14-day period that have some link with each other, and with evidence that infection occurred at the hospital. In long-term care or retirement homes, an outbreak may be declared with a single case among staff or residents. Public Health assesses each unique situation in determining if an outbreak should be declared, including, for example, occupation, exposures in the home, symptoms of the case, specific risk factors, and local epidemiology.

- In total there have been **32** COVID-19 outbreaks in local hospitals, long-term care homes and retirement homes.
- All outbreaks have now been declared over.

The table below provides a summary of outbreaks that have been active within the past 7 days.

**TABLE 3. Summary of recent outbreaks in hospitals, long-term care and retirement homes, Sudbury and districts**

There have been no active outbreaks in the past 7 days.

Data Source: Public Health Sudbury & Districts

# Outbreaks in Schools and Licensed Daycares

An outbreak in a school or daycare will be declared if there are two or more cases of COVID-19 in a 14-day period that have some link with each other, and with evidence that infection occurred at the school.

- In total there have been **26** COVID-19 outbreaks in area schools and licensed daycares.
- Of the declared outbreaks, **1** is currently active, and **25** have been declared over.

The table below provides a summary of outbreaks that have been active within the past 7 days.

**TABLE 4. Summary of recent outbreaks in schools and licensed daycares, Sudbury and districts**

Name of School	School Type	Status	Date Active	Date Declared Over
Discovery Early Learning and Care Holy Trinity Site	Daycare	Active	June 25	-

Data Source: Public Health Sudbury & Districts



## Outbreaks in Other Community Settings

An outbreak in a community setting may be declared if there are two or more cases of COVID-19 in a 14-day period that have some link with each other, and with evidence that infection occurred in that setting.

- In total there have been **39** COVID-19 outbreaks in community settings.
- All outbreaks have now been declared over.

The table below provides a summary of outbreaks that have been active within the past 7 days.

**TABLE 5. Summary of recent outbreaks in community settings, Sudbury and districts**

Location	Type of Setting	Status	Date Active	Date Declared Over
Flying Post Camp Logistics at IAM GOLD	Workplace	Over	June 12	June 25

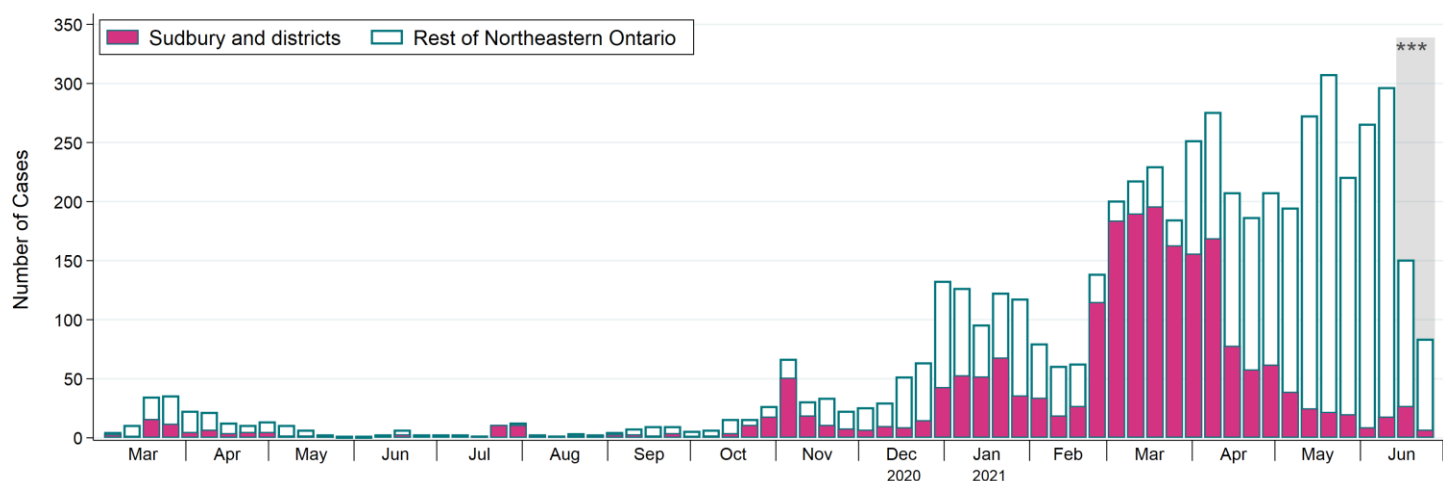
Data Source: Public Health Sudbury & Districts

# Regional Context

## Case Counts by Week

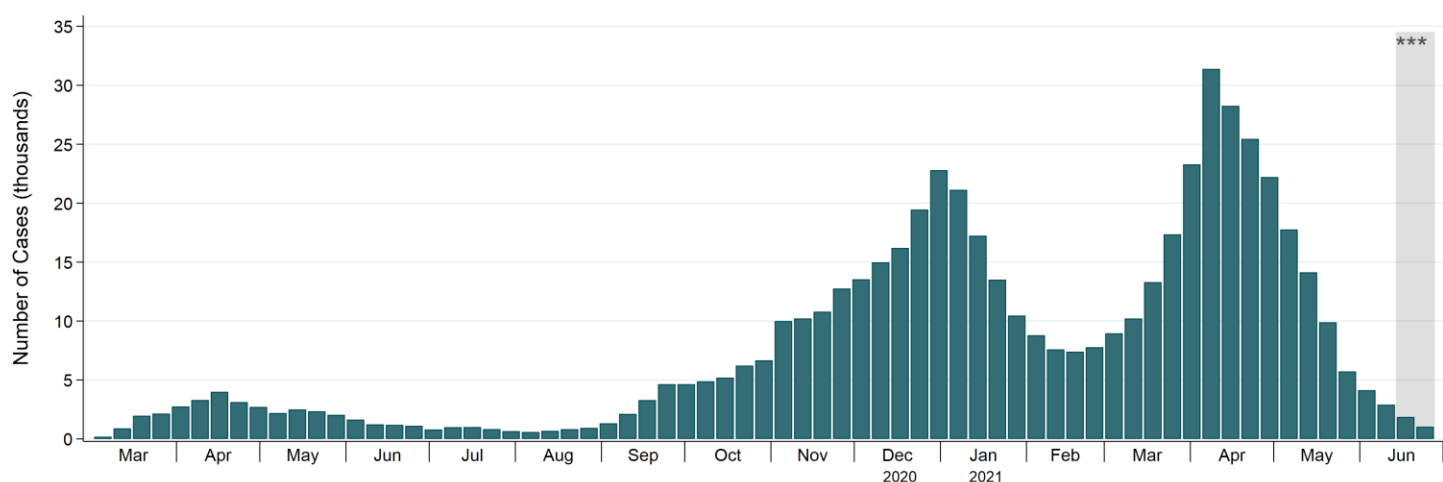
Figure 12, below, shows the number of new COVID-19 cases by week in both Sudbury and districts and Northeastern Ontario. Figure 13 shows the weekly count in Ontario overall. Note that the vertical axis in the Ontario graph is very different, since provincial case counts are much higher than local counts.

**FIGURE 12. Confirmed COVID-19 cases, by week, Sudbury and districts and Northeastern Ontario**



Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

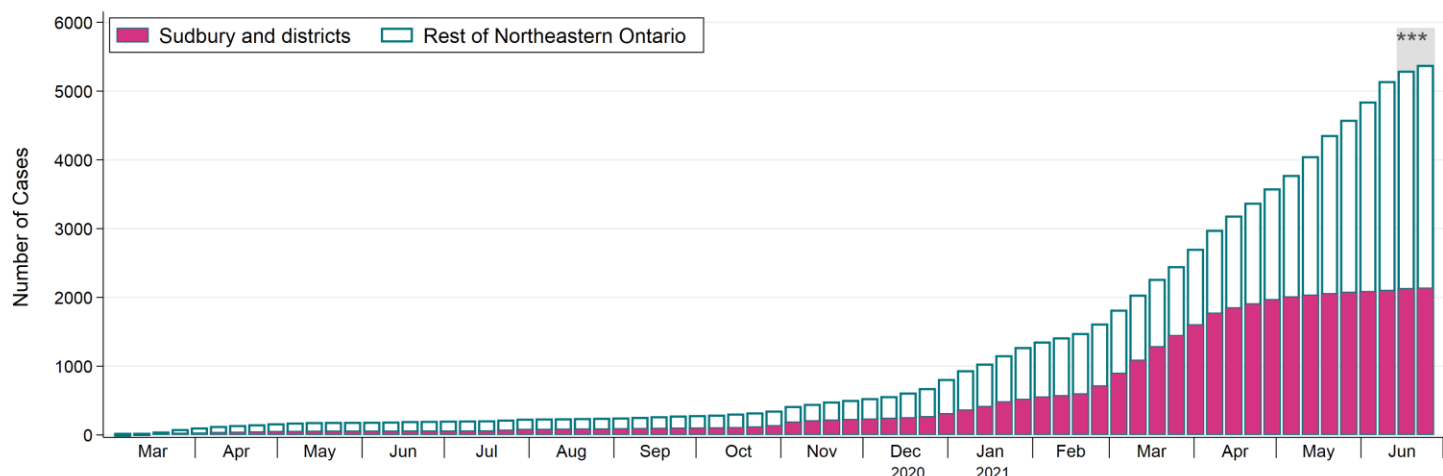
**FIGURE 13. Confirmed COVID-19 cases, by week, Ontario**



Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

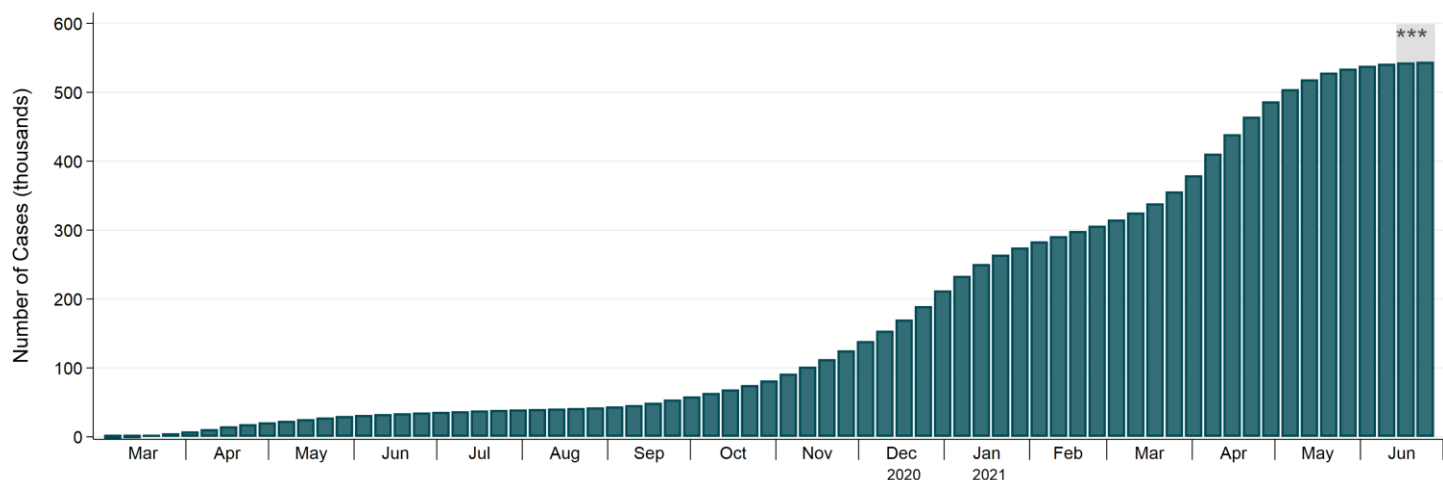
Figures 14 and 15 present a comparison of cumulative weekly case counts by region. Again, note the difference in the vertical axis for the Ontario graph.

**FIGURE 14. Cumulative confirmed COVID-19 cases, by week, Sudbury and districts and Northeastern Ontario**



Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

**FIGURE 15. Cumulative confirmed COVID-19 cases, by week, Ontario**

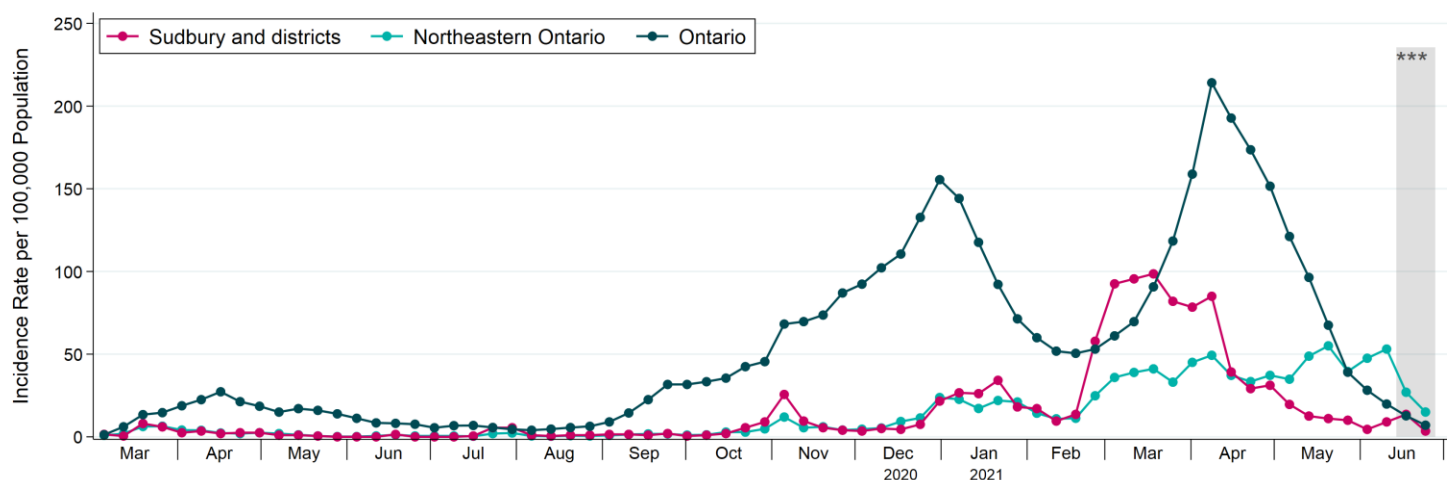


Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021)

# Incidence Rates by Week

Figure 16, below, presents weekly COVID-19 incidence rates by geographic region. These rates are the number of new cases of COVID-19 each week per 100,000 people in the population.

**FIGURE 16. Incidence rate of COVID-19 per 100,000 population, by week and geographic region**



Weeks start on Monday and are the earliest of the following: the case's date of symptom onset, their date of testing, or the date the case was reported to public health. \*\*\* Infections occurring during this period may not yet be detected and/or reported. Data Source: Ontario Treasury Board Secretariat, Data Catalogue, Confirmed positive cases of COVID-19 in Ontario. <https://data.ontario.ca/dataset/confirmed-positive-cases-of-covid-19-in-ontario> (Access Date: June 28, 2021) and Population Projections 2020, Ontario Ministry of Health, IntelliHEALTH Ontario, Access Date: April 21, 2021

## Regional Case and Testing Summary

Tables 6 and 7 (next page) present an overall summary of COVID-19 cases and testing by geographic region including Canada, Ontario, Northern Ontario, Northeastern Ontario and Sudbury and districts.

**TABLE 6. Regional COVID-19 case summary**

Geographic Area	Cases	Cumulative incidence per 100,000*	Active Cases	Prevalence per 100,000**	Resolved Cases	Resolved Rate	Deceased	Case Fatality Rate	Data Availability†
Canada	1,413,203	3,759.6	8,626	22.9	1,404,577	99.4%	26,227	1.9%	June 27
Ontario	544,414	3,713.5	11,635	79.4	532,779	97.9%	9,101	1.7%	June 28
Northern Ontario	9,785	1,227.9	252	31.6	9,533	97.4%	143	1.5%	June 25
Northeastern Ontario	5,367	959.4	234	41.8	5,133	95.6%	72	1.3%	June 25
Public Health Sudbury & Districts	2,165	1,088.7	37	18.6	2,128	98.3%	31	1.4%	June 27

\* Cumulative incidence is the rate at which new cases have occurred since the beginning of the pandemic. \*\* Prevalence is the current rate of active (unresolved) cases in the population

† This report is based on the most currently available information at date and time of production.

Data source: Statistics Canada, Government of Canada COVID-19 Update, Ontario MOH COVID-19 Update, integrated Public Health Information System (iPHIS) database, Northwestern Health Unit, Thunder Bay District Health Unit, Algoma Public Health, North Bay Parry Sound District Health Unit, Public Health Sudbury & Districts, Porcupine Health Unit, Timiskaming Health Unit.

**TABLE 7. Regional COVID-19 testing summary**

Geographic Area	Tests Completed	Tests per 100,000	% Tests that were Positive*	People Tested	People Tested per 100,000	% People Tested who were Positive**	Data Availability†
Canada	36,533,130	97,190	Not Available	Not Available	Not Available	Not Available	June 27
Ontario	14,055,957	95,878	3.8%	5,350,266	36,495	10.2%	June 26
Northern Ontario	968,785	121,568	1.0%	308,004	38,650	3.2%	June 26
Northeastern Ontario	670,565	119,871	0.9%	209,937	37,528	2.6%	June 26
Public Health Sudbury & Districts	260,081	130,791	0.9%	83,236	41,858	2.6%	June 26

\* This is calculated using the following formula: Total Positive Tests / Total Tests x 100%. Note: an individual person may be tested on multiple different occasions. Samples collected on each such occasion may undergo multiple tests, and thus may yield multiple positive tests. The number of positive tests will therefore exceed the number of confirmed cases within an area.

\*\* This is calculated using the following formula: Total Confirmed Cases / Total People Tested x 100%

† This report is based on the most currently available information at date and time of production.

Data source: Statistics Canada, Government of Canada COVID-19 Update; COVID-19 Testing Report (SAS Visual Analytics), Ontario Ministry of Health, June 28, 2021

# Public Health Sudbury & Districts' detailed COVID-19 vaccination report

The information presented in this update are based on data available from Public Health Sudbury & Districts as of 4 p.m. on June 29, 2021. It includes all vaccinations delivered by Public Health Sudbury & Districts and its primary care partners. Pharmacy vaccinations are not included in our administration efforts but are represented in the population coverage graphs, below.

## Vaccine administration

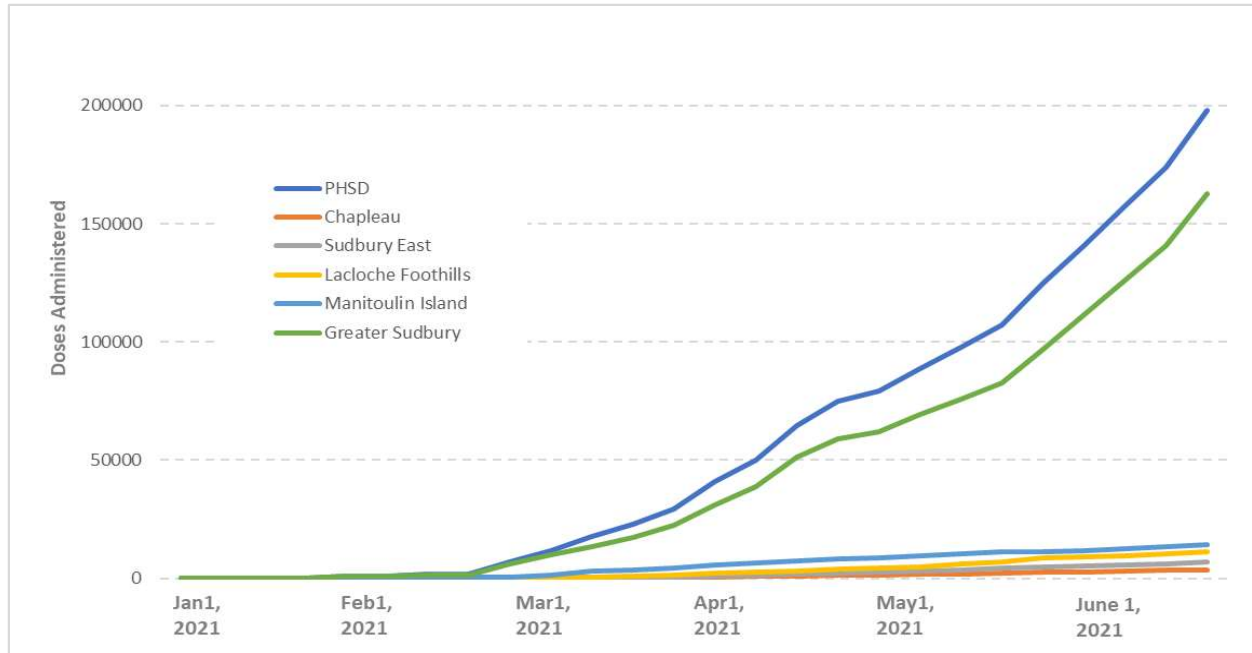
- > Total doses received **195 410**.
- > Total doses administered **179 876**.
  - > 116 247 of Pfizer
  - > 63 066 of Moderna
  - > 563 of AstraZeneca
- > 123 768 people have received their first dose of the COVID-19 vaccine and 56 108 people have been fully immunized.
  - > 70.5% of residents (12+) have received their first dose and 31.9% are fully immunized.
  - > Provincially, these figures are 76.0% and 35.0%, respectively.
- > 647 vaccination events<sup>1</sup> have taken place in Sudbury and districts since January 1, 2021.
  - > 27 in the Chapleau area
  - > 36 in Sudbury East
  - > 60 in the Lacloche Foothills (Espanola) area
  - > 82 on Manitoulin Island
  - > 442 in the Greater Sudbury area
- > 201 adverse events following immunization (AEFI) have been reported.
  - > 99 for Moderna
  - > 91 for Pfizer
  - > 11 for AstraZeneca
- > 200 doses of COVID-19 vaccine have been reported as waste.
  - > This waste represents 0.11% of the overall doses administered.

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<sup>1</sup> Three different approaches are used for vaccination events: mass clinics (led by either Public Health Sudbury & Districts or practice-based partner agency such as a Hospital or Health Centre), mobile clinics (held in specific settings where people live or congregate, such as long-term care homes or shelters as well as reaching those individuals who are homebound), and practice clinics (for example, primary care, pharmacies).

# Vaccinations over time

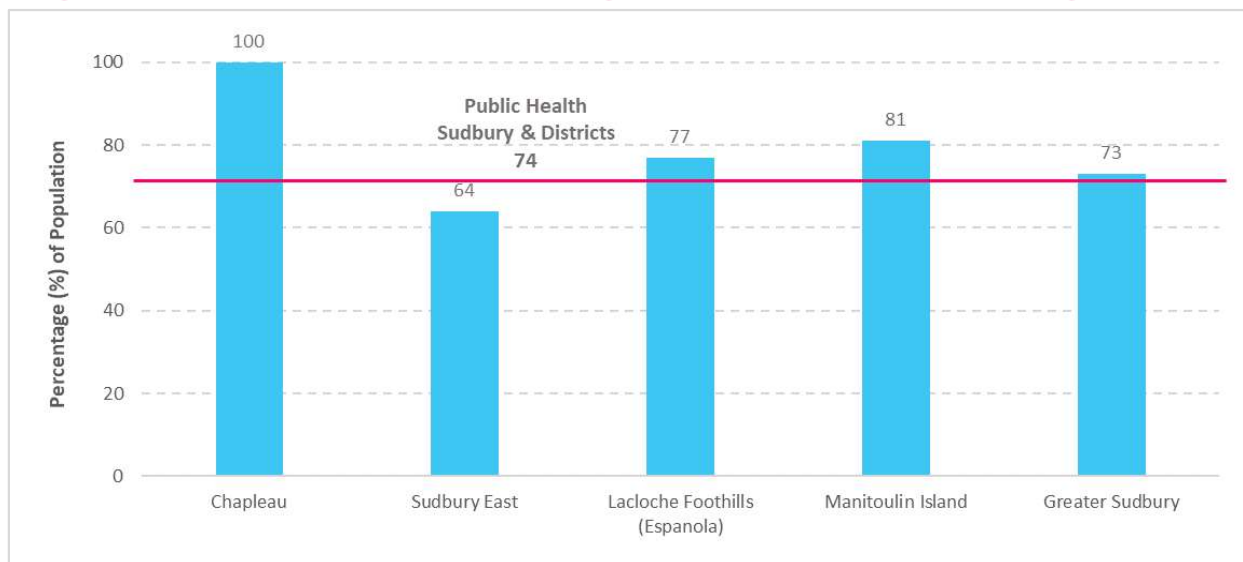
Figure 1. Cumulative doses received, by residence



Data sources: 1) COVAX data: IntelliHEALTH Ontario, Toronto, ON: Queen's Printer for Ontario; 2021, 2) COVID-19 Tracking Database, Public Health Sudbury & Districts

# Vaccine coverage

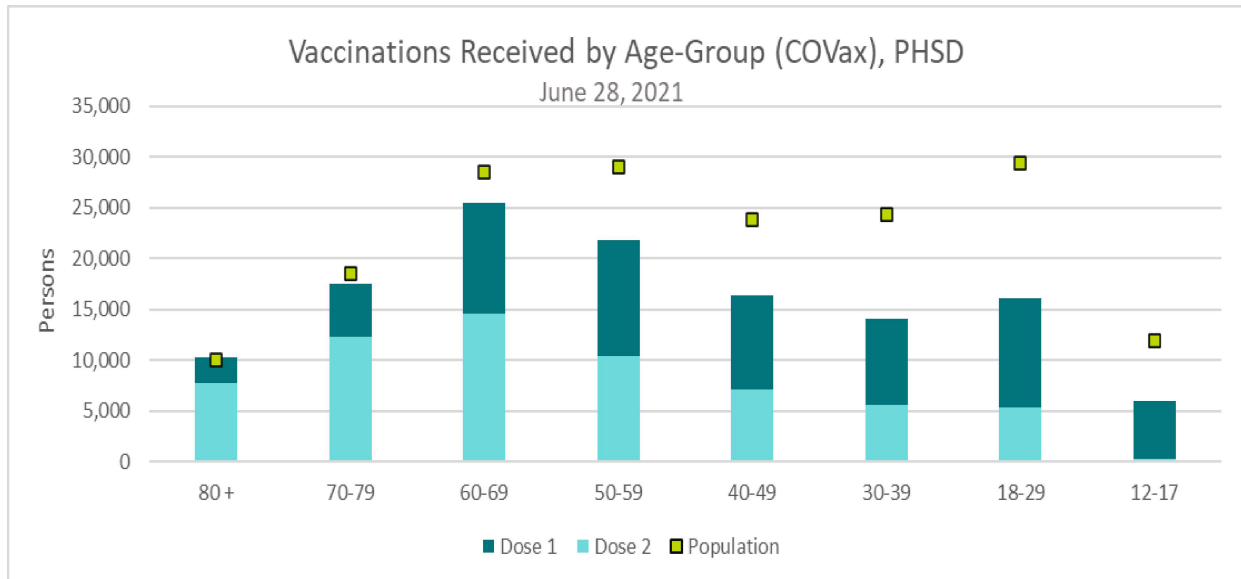
Figure 2. Dose 1 coverage, by residence, age 12+



Data sources: 1) COVAX data: IntelliHEALTH Ontario, Toronto, ON: Queen's Printer for Ontario; 2021, 2) COVID-19 Tracking Database, Public Health Sudbury & Districts

## Vaccinations by age groups

Figure 3. Vaccinations received, by age groups, Sudbury and districts



COVAX data: IntelliHEALTH Ontario, Toronto, ON: Queen's Printer for Ontario; 2021

Age group	Dose 1 % coverage	Dose 2 % coverage
80 +	100.0%	77.9%
70-79	94.6%	66.2%
60-69	89.5%	51.3%
50-59	75.1%	36.0%
40-49	68.5%	29.9%
30-39	57.9%	22.8%
18-29	54.6%	18.4%
12-17	50.4%	2.4%



**THE CORPORATION OF  
THE TOWNSHIP OF BILLINGS**

Consolidated Financial Statements

Year Ended December 31, 2020

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Corporation of the Township of Billings ("the Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in Note 1 to these consolidated financial statements. The preparation of the 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 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 Freelandt Caldwell Reilly 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.

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Mayor

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Clerk-Treasurer

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Date

## INDEPENDENT AUDITOR'S REPORT

**To: The Members of Council of the Corporation of the Township of Billings**

### *Opinion*

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of **The Corporation of the Township of Billings** as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Township's ability to continue as a going concern, disclosing, as applicable, matters related to 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.

### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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.

## **INDEPENDENT AUDITORS' REPORT (continued)**

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### **FREELANDT CALDWELL REILLY LLP**

Chartered Professional Accountants  
Licensed Public Accountants

Espanola, Ontario  
TBD

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Consolidated Statement of Financial Position

December 31, 2020 with comparative figures for 2019

	2020	2019
	\$	\$
<b>Financial Assets</b>		
Cash and cash equivalents	2,553,132	3,509,289
Term deposits	7,879	7,868
Taxes receivable (note 2)	252,157	276,761
User charges receivable	34,106	43,340
Grants receivable	1,558,416	146,168
Other accounts receivable	194,732	48,012
	4,600,422	4,031,438
<b>Liabilities</b>		
Accounts payable and accrued liabilities	485,745	223,920
Deferred contributions (note 3)	55,132	25,299
Deferred contributions - obligatory reserves (note 4)	26,468	32,233
Long-term debt (note 5)	32,560	48,840
Contaminated site remediation liability (note 6)	212,798	206,600
Landfill closure and post-closure liability (note 7)	189,359	173,055
	1,002,062	709,947
<b>Net Assets (note 8)</b>	3,598,360	3,321,491
<b>Non-financial Assets (note 9)</b>		
Tangible capital assets (note 10)	10,582,437	8,695,558
Inventory	5,661	5,867
Prepaid expenses	19,896	19,663
	10,607,994	8,721,088
<b>Accumulated Surplus</b>	14,206,354	12,042,579

Contingent liabilities (note 12)

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

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Consolidated Statement of Operations and Changes in Accumulated Surplus

Year ended December 31, 2020 with comparative figures for 2019

	<b>2020 Budget \$</b>	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<b>Revenue</b>			
<b>Taxation</b>			
Residential and farm		2,098,724	2,001,996
Commercial, industrial and business		68,862	66,226
Other governments and agencies		7,570	7,816
	2,154,923	2,175,156	2,076,038
<b>Deduct:</b>			
Amounts raised on behalf of the school boards	284,417	288,198	294,212
	1,870,506	1,886,958	1,781,826
<b>Government Transfers</b>			
Government of Canada	844,360	820,718	168,007
Province of Ontario	1,740,100	1,899,619	1,241,326
Other municipalities	-	-	-
	2,584,460	2,720,337	1,409,333
<b>User Charges</b>			
Sewer and water charges	251,800	254,782	250,921
Fees, service charges and donations	59,370	208,883	235,979
	311,170	463,665	486,900
<b>Other</b>			
Licences and permits	14,090	14,105	12,622
Investment income	62,650	24,872	66,770
Penalties and interest charges	44,500	44,495	47,056
Rents, royalties and other	197,000	118,468	169,374
	318,240	201,940	295,822
<b>Total Revenue</b>	5,084,376	5,272,900	3,973,881
<b>Expenditure</b>			
General government	665,819	624,292	822,002
Protection to persons and property	504,382	356,615	339,159
Transportation services	1,181,935	584,766	621,765
Environment services	417,765	450,472	346,567
Health services	262,100	246,757	246,751
Social and family services	165,245	646,060	590,194
Recreation and cultural services	393,340	172,377	250,865
Planning and development	17,490	27,786	27,564
<b>Total Expenditure</b>	3,608,076	3,109,125	3,244,867
<b>Annual Surplus</b>	1,476,300	2,163,775	729,014
<b>Accumulated Surplus, beginning of year</b>	12,042,579	12,042,579	11,313,565
<b>Accumulated Surplus, end of year</b>	13,518,879	14,206,354	12,042,579

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

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

## Consolidated Statement of Changes in Net Assets

Year ended December 31, 2020 with comparative figures for 2019

	<b>2020 Budget \$</b>	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<b>Annual Surplus</b>	1,476,300	2,163,775	729,014
Acquisition of tangible capital assets	(1,985,300)	(2,332,261)	(344,106)
Amortization of tangible capital assets	-	445,382	431,974
Change in inventory	-	206	(291)
Change in prepaid expenses	-	(233)	38
Change in net assets	(509,000)	276,869	816,629
<b>Net Assets, beginning of year</b>	3,321,491	3,321,491	2,504,862
<b>Net Assets, end of year</b>	2,812,491	3,598,360	3,321,491

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

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

## Consolidated Statement of Cash Flows

Year ended December 31, 2020 with comparative figures for 2019

	2020 \$	2019 \$
<b>Cash flows from operations</b>		
<b>Annual Surplus</b>	2,163,775	729,014
<b>Items not involving cash</b>		
Amortization of tangible capital assets	445,382	431,974
Contaminated site remediation liability	6,198	206,600
Landfill closures and post-closure liability	16,304	(108,822)
	2,631,659	1,258,766
<b>Changes in non-cash assets and liabilities</b>		
Taxes receivable	24,604	(57,401)
User charges receivable	9,234	(9,747)
Grants receivable	(1,412,248)	12,505
Other accounts receivable	(146,720)	16,094
Accounts payable and accrued liabilities	261,825	(434,875)
Deferred contributions	29,833	(3,193)
Deferred contributions - obligatory reserves	(5,765)	32,233
Inventory	206	(291)
Prepaid expenses	(233)	38
	1,392,395	814,129
<b>Capital transactions</b>		
Cash used to acquire tangible capital assets	(2,332,261)	(344,106)
<b>Investing transactions</b>		
Redemption of term deposits	(11)	47
<b>Financing transactions</b>		
Repayment of long-term debt	(16,280)	(16,280)
<b>Increase in cash and cash equivalents</b>	(956,157)	453,790
<b>Cash and cash equivalents, beginning of year</b>	3,509,289	3,055,499
<b>Cash and cash equivalents, end of year</b>	2,553,132	3,509,289

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



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# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2020

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## 1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Township are the representation of management. The financial statements are prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

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

### (a) Basis of Consolidation

#### i) 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 statement of operations:

Sudbury and District Health Unit  
Manitoulin-Sudbury District Services Board

The assets, liabilities, revenues and expenses of the joint local boards have not been proportionally consolidated in these financial statements.

#### ii) Proportionally Consolidated Entities

These consolidated financial statements reflect proportionally the Township's share of the assets, liabilities, revenues and expenses of the following boards:

Manitoulin Centennial Manor  
Manitoulin Planning Board

#### iii) 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 these consolidated financial statements.

#### iv) Trust Funds

Trust funds and their related operations administered by the Township are not consolidated, but are reported separately on the Trust Funds financial statements.

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# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2020

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## 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (b) Basis of Accounting

#### i) Accrual Accounting

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

#### ii) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts held in bank and highly liquid securities with maturities of three months or less.

#### iii) Tangible Capital Assets

Tangible capital assets are recorded at cost. The Township provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

	<u>Years</u>
Land improvement	25 -40
Buildings	20-40
Roads, bridges and culverts	20-40
Vehicles	15-20
Equipment	20
Water treatment and sewer	80
Marina	20

Additions are amortized at one half of the annual rate in the year of acquisition.

#### iv) Inventory

Inventories held for consumption are recorded at the lower of cost and replacement cost. Inventories held for resale are recorded at the lower of cost and net realizable value. Cost is determined using the actual cost method.

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# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2020

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## 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

### v) Revenue Recognition

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

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. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Supplementary taxation revenues are recorded at the time these bills are issued.

Assessments and related property taxes are subject to appeal by ratepayers. Tax adjustments as a result of appeals are recorded when the result of the appeal is known.

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.

Government 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 reasonably estimated. Government transfers received before these criteria have been met are recorded in the accounts as deferred contributions and are recognized as revenue in the period in which all of these criteria are met.

User charges and other revenues are recognized in the period that the goods or services are provided.

### vi) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these consolidated financial statements are the landfill closure and post-closure liability, contaminated site remediation liability, and estimated useful lives of tangible capital assets.

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2020

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)****vii) 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 that are quoted in an active market or financial assets or liabilities, which are subsequently measured at fair value. Unrealized changes in fair value are recognized in the statement of operations in the period they occur.

Financial assets measured at amortized cost include cash and cash equivalents, term deposits, taxes receivable, user charges receivable, grants receivable and other account receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long-term debt.

**2. TAXES RECEIVABLE**

The components of taxes receivable are as follows:

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Taxes receivable	232,253	250,658
Interest receivable on outstanding tax balances	19,904	26,103
	<b>252,157</b>	<b>276,761</b>

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2020

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**3. DEFERRED CONTRIBUTIONS**

The balance in deferred contributions is summarized as follows:

	2020 \$	2019 \$
Deferred contributions, beginning of year	25,299	28,492
Contributions received during the year - Association of Municipalities Ontario	-	-
Amounts recognized as revenue during year - Association of Municipalities Ontario	-	(26,391)
Contributions received during the year - Ministry of Finance	-	5,000
Amounts received (recognized) during the year - FedNor Industry Canada	(18,358)	18,358
Amounts received (recognized) during the year - Ministry of Municipal Affairs & Housing	32,057	-
Other contributions received (recognized) for future expenditures	16,135	(160)
Deferred contributions, end of year	55,133	25,299

Deferred contributions consists of the following:		
FedNor Industry of Canada	-	18,358
Ministry of Finance	5,000	5,000
Amounts related to the Manitoulin Planning Board	1,997	1,941
Amounts related to Manitoulin Centennial Manor	16,079	-
Ministry of Municipal Affairs & Housing	32,057	-
	55,133	25,299

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2020

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**4. DEFERRED REVENUE – OBLIGATORY RESERVE FUNDS**

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred contributions. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserves funds of the Township are summarized below:

	2020	2019
	\$	\$
Deferred contributions - obligatory reserves, beginning of year	32,233	-
Contributions received during the year - Federal Gas Tax	36,585	69,419
Amounts recognized as revenue during year - Federal Gas Tax	(42,350)	(37,186)
Deferred contributions - obligatory reserves, end of year	26,468	32,233

Deferred contributions - obligatory reserves consist of the following:

Federal Gas Tax	26,468	32,233
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**5. LONG-TERM DEBT**

	2020	2019
	\$	\$
BMO Bank of Montreal fixed rate term loan, repayable in monthly instalments of \$1,356 plus interest at 3.92% per annum, maturing December 2022, unsecured	32,560	48,840

Anticipated principal payments on the long-term debt are as follows:

2021	16,280
2022	16,280
	32,560

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## THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2020

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### 6. CONTAMINATED SITE REMEDIATION

In the prior year, the Township recognized a contaminated site remediation liability in the amount of \$206,600. This liability is the estimated cost based off the professional assessment of a contracted engineering firm for the in-situ remediation of PHC impacted groundwater and soils located under the municipal office located at 15 Old Mill Road. This cost represents a scope of work including groundwater remediation, cleaning of the crawl space, and continued environmental monitoring of the site. As the Township owns the building and land on which the contamination exists, the Township is directly responsible for its remediation.

In the current year, it was discovered that there is a potential contaminated site remediation liability at a location along Main Street that is owned by the Township. A Phase II Environmental study was performed at the possible contaminated site located along Main Street where there was evidence of hydrocarbon contamination in the ground soil and ground water. The extent of the soil and groundwater contamination has not been delineated laterally and vertically yet and, as such, a reasonable estimate of the clean-up and remediation of this site cannot be determined at this time.

### 7. LANDFILL SITE CLOSURE AND POST-CLOSURE

Under environmental law in the province of Ontario, there is a requirement for the Town to provide for closure and post-closure care of all active and inactive solid waste landfill sites. Accounting standards require that the costs associated with this requirement are provided for in the accounts over the service life of the landfill site based on its usage on a volumetric basis. The reported liability is based on estimates and assumptions regarding future events using the best information available to management. Actual results will vary from the estimated amounts and the change in the estimate will be recognized on a prospective basis as a change in accounting estimate in the year the change is determined.

The liability for closure and post-closure care represents the discounted future cashflows of estimated closure and post-closure care costs using the following rates and assumptions.

Remaining capacity	\$18,404 m <sup>3</sup>
Remaining life	18 years
Closure and acquisition costs	\$350,730
Monitoring period post-closure	25 years
Annual monitoring costs	\$8,115
Total estimated liability	\$337,241
Current estimated liability	\$189,359
Amount remaining to be recognized	\$161,371

Future cash flows have been discounted using a long-term interest rate of 4% and an estimated inflation rate of 3%.

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2020

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**8. NET ASSETS**

The balance on the Consolidated Statement of Financial Position of net assets at the end of the year is comprised of the following:

	2020	2019
	\$	\$
To be used:		
- for the general decrease in taxation and user charges	881,266	752,129
- for the recovery from taxation and user charges for the repayment of long-term debt, land fill liability, contaminated site remediation	434,717	428,495
- for the general operations of joint and local boards	56,927	37,968
- for reserves and reserve funds	2,225,450	2,102,899
	3,598,360	3,321,491

**9. NON-FINANCIAL ASSETS**

Tangible capital assets and other non-financial assets are accounted for as assets by the Township because they can be used to provide services to residents and ratepayers of the Township in future periods. These assets do not normally provide resources to discharge the liabilities of the Township unless they are sold.



# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2020

## 10. TANGIBLE CAPITAL ASSETS

	Land \$	Land Improvements \$	Buildings \$	Roads and Bridges and Culverts \$	Vehicles \$	Equipment \$	Water Treatment and Sewer \$	Marina \$	2020 Total \$
<b>Cost</b>									
Balance, beginning of year	623,972	129,893	4,442,316	4,441,798	1,280,149	328,480	3,392,647	335,638	14,974,893
Additions	-	-	220,813	276,932	34,664	44,779	-	1,755,073	2,332,261
Disposals	-	-	-	-	-	-	-	-	-
Balance, end of year	623,972	129,893	4,663,129	4,718,730	1,314,813	373,259	3,392,647	2,090,711	17,307,154
<b>Accumulated Amortization</b>									
Balance, beginning of year	-	63,436	1,847,901	2,591,143	681,346	129,453	911,332	54,724	6,279,335
Disposals	-	-	-	-	-	-	-	-	-
Amortization expense	-	4,525	113,798	146,510	66,513	23,401	90,635	-	445,382
Balance, end of year	-	67,961	1,961,699	2,737,653	747,859	152,854	1,001,967	54,724	6,724,717
Net book value	623,972	61,932	2,701,430	1,981,077	566,954	220,405	2,390,680	2,035,987	10,582,437
	Land \$	Land Improvements \$	Buildings \$	Roads and Bridges and Culverts \$	Vehicles \$	Equipment \$	Water Treatment and Sewer \$	Marina \$	2019 Total \$
<b>Cost</b>									
Balance, beginning of year	623,972	129,893	4,422,018	4,288,076	1,280,149	328,480	3,392,647	197,879	14,663,114
Additions	-	-	20,298	186,049	-	-	-	137,759	344,106
Disposals	-	-	-	(32,327)	-	-	-	-	(32,327)
Balance, end of year	623,972	129,893	4,442,316	4,441,798	1,280,149	328,480	3,392,647	335,638	14,974,893
<b>Accumulated Amortization</b>									
Balance, beginning of year	-	58,911	1,736,698	2,489,406	612,776	106,476	820,697	54,724	5,879,688
Disposals	-	-	-	(32,327)	-	-	-	-	(32,327)
Amortization expense	-	4,525	111,203	134,064	68,570	22,977	90,635	-	431,974
Balance, end of year	-	63,436	1,847,901	2,591,143	681,346	129,453	911,332	54,724	6,279,335
Net book value	623,972	66,457	2,594,415	1,850,655	598,803	199,027	2,481,315	280,914	8,695,558

# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

## Notes to the Consolidated Financial Statements

December 31, 2020

### 11. TRUST FUND

Trust funds administered by the Township amounting to \$46,044 (2019 - \$45,954) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statements of operations.

### 12. CONTINGENT LIABILITIES

The Township receives transfers from the governments of Canada and Ontario. Some government transfers are subject to audit by the transferring government with adjustments, if any, repayable to the transferring government. Audit adjustments, if any, are recorded in the accounts in the year in which they become known.

The Township has been named as a defendant in a legal claim for damages in the amount of \$500,000 against a resident, for a fire-related matter. This legal claim is being handled by the Township's insurance provider. It is too early in the proceedings to determine the outcome of the claim and management believes the Township has valid defences in place. As such, no amount has been accrued in the accounts as a result of this claim.

### 13. SEGMENTED DISCLOSURE

The Township is a diversified municipal government institution that provides a wide range of services to citizens. Services include water, roads, fire, police, waste management, recreation programs, economic development, land use planning and health and social services. For management reporting purposes, the Government's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Township services are provided by departments and their activities are reported in these funds. Certain departments have been separately disclosed in the segmented information, along with the services they provide, and are as follows:

#### *General Government*

General Government consists of office of the Mayor, Council expenses, administrative services (including clerks, elections, communications, legal and information technology services), human resources and financial departments. Areas within the general government respond to the needs of external and internal clients by providing high quality, supportive and responsive services. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues, relating to governance, strategic planning and service delivery.

#### *Protection Services*

This section consists of fire, police, animal control, building services, emergency measures and management of Provincial Offences Act. Police services ensure the safety of the lives and property of citizens; preserve peace and order; prevent crimes from occurring, detect offenders and enforce the law. Fire Services is responsible to provide fire suppression service; fire prevention programs, training and education related to prevention, detection and extinguishment of fires. The building services division processes permit applications and ensure compliance with the Ontario Building Code and with By-Laws enacted by Council.

#### *Transportation Services*

This area is responsible for management of Roadways including traffic, bridges and winter control.

**13. SEGMENTED DISCLOSURE (continued)***Environmental Services*

In addition to the management of waterworks, this area is responsible for waste collection, waste disposal and recycling facilities and programs. This section is responsible for providing clean, potable water meeting all regulatory requirements and responsible for repairing breaks and leaks in the water system.

*Health and Social Services*

This section consists of assistance to aged persons, cemetery services as well as the Township's contribution to the Sudbury and District Health Unit and Manitoulin-Sudbury District Services Board.

*Recreation and Cultural Services*

This section provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services. This section also contributes to the information needs of the Township's citizens through the provision of library and cultural services and by preserving local history and managing archived data.

*Planning and Development*

The goal of this section is to offer coordinated development services in order to maximize economic development opportunities, and to ensure that the Township is planned and developed in accordance with the Ontario Planning Act, Provincial policies and good planning principles.

Certain allocation methodologies are employed in the preparation of segmented financial information.

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

Notes to the Consolidated Financial Statements

December 31, 2020

**13. SEGMENTED DISCLOSURE (continued)**

	General Government \$	Protection Services \$	Transportation Services \$	Environmental Services \$	Health and Social Services \$	Recreation and Cultural Services \$	Planning and Development \$	2020 Total \$	2019 Total \$
<b>Revenues</b>									
Taxation	1,886,958	-	-	-	-	-	-	1,886,958	1,781,826
Grants	652,828	-	97,329	15,832	346,010	1,605,819	2,519	2,720,337	1,409,333
Fees, service charges and donations	12,955	-	1,636	258,208	142,736	41,381	6,749	463,665	486,900
Other	183,668	-	-	6,039	12,203	-	30	201,940	295,822
	2,736,409	-	98,965	280,079	500,949	1,647,200	9,298	5,272,900	3,973,881
<b>Expenditures</b>									
Salaries, wages and benefits	374,360	42,183	218,169	33,132	-	51,808	-	719,652	698,283
Purchase of goods and materials	188,301	34,958	163,035	131,808	70	83,090	2,500	603,762	849,939
Contracts and services	36,632	258,077	-	112,157	-	2,408	-	409,274	380,570
Interest on long-term debt	-	1,532	-	-	-	-	-	1,532	2,150
Amortization	14,443	19,865	203,562	173,375	-	34,092	45	445,382	431,974
Financial expenses	10,556	-	-	-	-	-	-	10,556	22,271
Other transfers	-	-	-	-	892,747	979	25,241	918,967	859,680
	624,292	356,615	584,766	450,472	892,817	172,377	27,786	3,109,125	3,244,867
Excess (deficiency) of revenues over expenditures	2,112,117	(356,615)	(485,801)	(170,393)	(391,868)	1,474,823	(18,488)	2,163,775	729,014

# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2020

## 14. CONTRIBUTIONS TO JOINT LOCAL BOARDS

Further to note 1(a)(ii), the following contributions were made by the Township to these joint local boards.

	2020 \$	2019 \$
Sudbury District Health Unit	22,594	24,458
Manitoulin-Sudbury District Services Board	350,481	345,609
	373,075	370,067

The Township's share of the assets, liabilities, revenues and expenses of these joint local boards are as follows:

	2020 %	2019 %
Sudbury District Health Unit	0.305	0.305
Manitoulin-Sudbury District Services Board	3.310	3.310

## 15. COMMITMENT

The Township has entered into a management services agreement with the Ontario Clean Water Agency (OCWA) to operate and maintain the Township's water treatment plant and distribution system. The agreement is for a ten-year period ending December 31, 2027, at an annual cost including consumer price index adjustment (years' two through ten) estimated as follows:

	\$
2021	112,837
2022	114,530
2023	116,248
2024	117,992
2025	119,762

# THE CORPORATION OF THE TOWNSHIP OF BILLINGS

Notes to the Consolidated Financial Statements

December 31, 2020

## 16. BUDGET

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results in these consolidated financial statements. The budget was prepared on a modified accrual basis while Canadian Public Sector Accounting Standards require the full accrual basis. The budget figures include principal repayments on long-term debt as well as a transfer of the anticipated annual surplus to reserves. In addition, the budget expenses all tangible capital acquisitions and does not include a provision for amortization expense. As a result, the budget figures presented in the consolidated statements of operations and changes in accumulated surplus represent the budget adopted by Council, adjusted as follows:

	2020 \$
Budget surplus approved by Council	-
Less: Budgeted transfers to reserves and reserve funds	(509,000)
Add: Budgeted tangible capital asset additions	1,985,300
Budget surplus per consolidated financial statements	1,476,300

## 17. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring, to another party, financial risks. The Township is exposed to the following risks associated with financial instruments and transactions it is a party to:

### a) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Township is exposed to this risk relating to its cash, term deposits and accounts receivable.

The Township holds its cash accounts and term deposits with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote.

The Township is exposed to credit risk in accounts receivable which includes rate payers, government and other receivables. The Township measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts. The Township minimizes this risk through management's on-going monitoring of accounts receivable balances and collections.

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.

**17. FINANCIAL INSTRUMENTS (continued)****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 to repay creditors as payables become due.

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.

**18. COVID-19 PANDEMIC**

The COVID-19 global outbreak was declared a pandemic by the World Health Organization in March 2020. The negative impact of COVID-19 in Canada and on the global economy has been significant. The global pandemic has disrupted economic activities and supply chains resulting in governments worldwide, and in Canada, enacting emergency measures to combat the spread of the virus and protect the economy.

These financial statements have been prepared based upon conditions existing at December 31, 2020, and considering those events occurring subsequent to that date, that provide evidence of conditions that existed at that date. Although the disruption from the pandemic is expected to be temporary, given the dynamic nature of these circumstances, the duration and severity of the disruption and related financial impact cannot be reasonably estimated at this time. The Township's ability to continue to service debt and meet obligations as they come due is dependent on its continued ability to generate cash flows. At this time, the full potential impact of COVID-19 on the Township is not known.

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**

## Schedule of Continuity of Reserves and Reserve Funds

Year ended December 31, 2020

	<b>Total</b>	<b>Working</b>		<b>Fire</b>		<b>Water Works</b>	<b>CBO</b>	
	<b>\$</b>	<b>Fund</b>	<b>Subdivision</b>	<b>Department</b>	<b>Roads</b>	<b>System</b>	<b>Training</b>	<b>Library</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>RESERVES</b>								
Balance, beginning of year	1,930,797	1,801,613	-	9,617	111,139	5,746	600	2,082
Appropriations from (to)								
- current operations	122,551	124,633	-	-	-	-	-	(2,082)
<b>Balance, end of year</b>	<b>2,053,348</b>	<b>1,926,246</b>	<b>-</b>	<b>9,617</b>	<b>111,139</b>	<b>5,746</b>	<b>600</b>	<b>-</b>
<b>RESERVE FUNDS</b>								
Balance, beginning of year	172,102	-	172,102	-	-	-	-	-
Appropriations from (to)								
- current operations	-	-	-	-	-	-	-	-
<b>Balance, end of year</b>	<b>172,102</b>	<b>-</b>	<b>172,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Reserves and Reserve Funds</b>	<b><u>2,225,450</u></b>							



## INDEPENDENT AUDITOR'S REPORT

**To: The Members of  
Council, Inhabitants and Ratepayers of the Corporation of the Township of Billings**

### *Opinion*

We have audited the financial statements of the **Trust Funds of the Corporation of the Township of Billings**, which comprise the statement of financial position as at December 31, 2020, and the statements of operations, and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the **Trust funds of the Corporation of the Township of Billings** as at December 31, 2020, and it's the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' 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 ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

## **INDEPENDENT AUDITORS' REPORT (continued)**

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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**FREELANDT CALDWELL REILLY LLP**

Chartered Professional Accountants  
Licensed Public Accountants

Sudbury, Ontario  
TBD

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS****TRUST FUNDS**

Statement of Financial Position

December 31, 2020 with comparative figures for 2019

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	<b>Cemetery Perpetual Care \$</b>	<b>Monument Care \$</b>	<b>Community Centre Replacement \$</b>	<b>Total 2020 \$</b>	<b>Total 2019 \$</b>
<b>Assets</b>					
Cash	42,197	828	2,769	45,794	42,354
Due from municipality	250	-	-	250	3,600
<b>Net Assets</b>	<b>42,447</b>	<b>828</b>	<b>2,769</b>	<b>46,044</b>	<b>45,954</b>

The accompanying notes are in integral part of this financial statements.

**THE CORPORATION OF THE TOWNSHIP OF BILLINGS****TRUST FUNDS**

Statement of Operations and Changes in Net Assets

Year ended December 31, 2020 with comparative figures for 2019

	<b>Cemetery Perpetual Care \$</b>	<b>Monument Care \$</b>	<b>Community Centre Replacement \$</b>	<b>Total 2020 \$</b>	<b>Total 2019 \$</b>
<b>Net assets, beginning of year</b>	42,363	826	2,765	45,954	45,757
<b>Revenues</b>					
Plot sales	-	-	-	-	-
Interest income	84	1	4	89	197
	84	1	4	89	197
<b>Expenditures</b>	-	-	-	-	-
<b>Excess of revenues over expenditures</b>	84	1	4	89	197
<b>Net assets, end of year</b>	42,447	827	2,769	46,043	45,954

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

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**THE CORPORATION OF THE TOWNSHIP OF BILLINGS**  
**TRUST FUNDS**

Notes to the Financial Statements  
Year ended December 31, 2020

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**1. SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of consolidation**

The Trust Funds have not been consolidated with the financial statements of the Corporation of the Township of Billings.

**b) Basis of accounting**

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

**2. CASH FLOW STATEMENT**

A cash flow statement has not been presented because it would not provide any additional information which is not readily apparent in the financial statements.



DATE :	25 JUIN 2021
CLIENT NAME:	KAGAWONG
QUOTE No.:	SH2021-033 R01 (60X100)
MODEL	HPB-FIBRE RENFORCÉ
CONTACT	TIANA MILLS
PHONE	705 968 0375
E-MAIL	<a href="mailto:tmills@billingstwp.ca">tmills@billingstwp.ca</a>
PREPARED BY:	Pier-Luc Paquette
E-MAIL	<a href="mailto:plpaquette@permafib.com">plpaquette@permafib.com</a>
LENGTH (ft)	97
WIDTH (ft)	59
RADIUS (ft)	15

ALL DIMENSION ARE FROM THE INSIDE

LEAD TIME AFTER RECEPTION OF THE PO	4-8 weeks
INSTALLATION	2021
PAYMENT TERM	50% with PO, 50% Before shipping
QUOTATION	30 DAYS

#### BANDES DE PATINOIRE

18	Regular board 8'	8	144
4	Regular board 6'	6	24
12	15' radius board	3 board / corner	95
2	30" players door on 8' section	8	16
1	10' service door on 16' section	16	16
37			295

FT.LIN.

#### KEY FEATURES

#### FIBER :

HIGHT DENDITY FIBER RENFORCED PANEL, COLOR : WHITE, THICKNESS.  
HIGHT DENDITY FIBER RENFORCED PANEL - **VERY LOW EXPENSION**  
HIGHT DENDITY FIBER RENFORCED PANEL **ARE FLAME RETARDANT**  
HIGHT DENDITY FIBER RENFORCED ARE UV PROTECTED

#### EXPENSION FORMULA (Deg. Celsius):

0,00002 x deg. of variation (°C) x lenght (in)

Exemple : 0,00002 x 50 deg. x 96 po = 0,096 po / approx 3/32" (10 time less than HDPE.)

#### PLAYERS DOOR

30" DOOR x 39" WITH STAINLESS STEEL HINGE

#### 10 FT SERVICE DOOR

2 SECTION OF 5' DOOR WITH ALUMINIUM LOCK SYSTEM  
STAINLESS STEEL ADJUSTABLE HINGE

#### HPB ANCHORS:

GROUND TETHERING SYSTEM FOR CEMENT SLAB

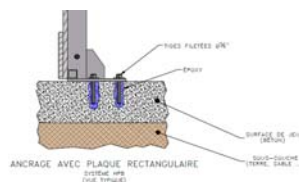
#### DÉTAIL DES PIÈCES

##### HPB

135	ANCHORS L = 5" MAT'L : SAINLESS STEEL 304:
135	NUT 5/8, STAINLESS 316
20	Tube epoxy

##### HARDWARE

111	HARDWARE TO LINK THE BOARD SYSTEM
-----	-----------------------------------



#### OPTIONS INCLUS

295	7"-7/8 BOTTOM PROTECTION (KICK PLATE) COLOR : YELLOW
295	HDPE HAND RAIL WHITE COLOR
295	REINFORCER FIBER

FENCE DETAILS	
OTHER	
TECHNICAL DRAWINGS	
1	TECHNICALS DESIGN FOR THE IMPLANTATION AND LOCATION OF COMPONENTS
INSTALLATION ET LIVRAISON	
INSTTALATION : EXCLUDED (OPTION : 5312.47\$)	
DELIVERY : INCLUDE	
TOTAL AVANT TAXES	
42,594.75	\$



## THE CORPORATION OF THE TOWNSHIP OF BILLINGS

### BYLAW 2021-28

**Being a bylaw to regulate the enforcement of The Bylaws of Billings Township, The Ontario Building Code Act, The Fire Protection and Prevention Act and The Ontario Municipal Act by bylaw appointed Township Officers**

**Whereas** Section 8, of the Municipal Act, 2001, S.O. c. 25, as amended provides that the powers of a municipality should be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues.

**Whereas** Section 10 (2) subsection (8) of the Municipal Act, 2001, S.O. c. 25 as amended states that a municipality may pass bylaws respecting protection of persons, property including consumer protection.

**Whereas** Section 436 of the Municipal Act, 2001, S.O. c. 25 provides a municipality power to pass a bylaw providing that the municipality may enter on land at any reasonable time for the purpose of carrying out an inspection; and,

**Whereas** Sections 435, 437 and 438 of the Municipal Act, 2001, S.O. c. 25, set out additional powers and restrictions in regards to entry; and,

**Whereas** This bylaw applies to any Township of Billings Bylaw without the power of entry provisions passed pursuant to the Act or its predecessors; and,

**Whereas** Section 19 of the Fire Protection and Prevention Act, 1997, S.O. c. 4 states that an **Inspector**, upon producing proper identification may, without warrant, enter and inspect land and premises for the purposes of fire safety; and,

**Whereas** Section 15.2 of the Ontario Building Code Act, 1992, S.O. 1992, c.23 states that a building inspector, upon producing proper identification, may enter onto any property at any reasonable time without a warrant for the purpose of inspecting the property to determine whether the property conforms with standards prescribed in the bylaw or whether an order has been complied with.

**Whereas** the Township of Billings wishes to pass a bylaw allowing for Staff, the Bylaw Enforcement Officer, the Building Inspector and the Fire Chief to enter on property to enforce the provisions of the appropriate bylaws and regulations associated with their respective duties or to perform maintenance or repairs on behalf of the Township; and,

**Whereas** the Township of Billings wishes pass a bylaw that respects the Charter of Rights and Freedoms Section 8 regarding search and seizure of Township residents when appointed officers are performing the responsibilities of their respective positions.

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF BILLINGS HEREBY ENACTS AS FOLLOWS:**

#### 1.0 Definitions

- 1.1 "Building" means any structure consisting of a roof supported by walls or columns which is used or intended to be used for the shelter, accommodation or enclosure of persons, animals, goods, chattels or equipment and includes a carport.
- 1.2 "Building Code Act" means the Building Code Act, 1992, S.O. 1992, c. 23 as amended.
- 1.3 "Building Inspector" is a person who is duly appointed by the Township of Billings Council to enforce the Building Code Act and the Property Standards Act.
- 1.4 "Bylaw Enforcement Officer" means a person duly appointed by the Township of Billings Council to enforce its bylaws.
- 1.5 "Council" means the Council of the Corporation of the Township of Billings.
- 1.6 "Dwelling" means a Building or structure or part of a Building or structure, occupied or capable of being occupied in whole or in part for the purpose of human habitation.



- 1.7 “Fire Chief” means a person who is duly appointed to manage and organize the members of the Billings Township Volunteer Fire Department and its equipment and to enforce the provisions of the Fire Prevention and Protection Act.
- 1.8 “Fire Prevention and Protection Act” means the Fire Prevention and Protection Act 1997, S.O. 1997 c. 4 as amended.
- 1.9 “Land” means any private property, premises, grounds, yards or vacant lots and any building or structure thereon not actually used as a Dwelling.
- 1.10 “Inspector” means the Fire Marshall, assistant to the Fire Marshall or a Fire Chief or designate.
- 1.11 “Municipal Act” means the Ontario Municipal Act 2001, S.O 2001, c. 25 as amended.
- 1.12 “Occupant” means a person who resides or is present in a house, vehicle, seat, space etc. at any given time.
- 1.13 “Officer” means an officer of the O.P.P., a conservation officer of the Ministry of Natural Resources and Forestry, a Bylaw Enforcement Officer, a Building Inspector or a Fire Chief or designate.
- 1.14 “Place” means a portion of space available or designated for or being used by someone and/or a particular position or a point in space.
- 1.15 “Power of Entry Policy” See Schedule “B” of this Bylaw.
- 1.16 “Property Owner” means the person or company that has owner’s rights to a property such as a block of land or a building and who is responsible for paying of any rates or taxes that may arise.
- 1.17 “Tenant” means a person who occupies land or a building that is rented from a property owner.
- 1.18 “Township” means the Corporation of the Township of Billings.

## **2.0 Application**

- 2.1 This Bylaw applies to all Billing Township bylaws passed under the authority of the Municipal Act.

## **3.0 Entry and Inspection**

- 3.1 Persons who have been appointed by the Township to enforce the Townships bylaws shall be allowed to exercise their duties as identified in the Municipal Act subject to the provisions of the Township of Billings Power of Entry and Enforcement Policy (see Schedule “B”), unless the provisions of section 438 of the Municipal Act are required to be invoked or in circumstances where there is a bylaw contravention actively occurring or when there is an immediate need concerning public health and safety or property damage.
- 3.2 Persons who have been appointed by the Township to enforce the provisions of the Building Code Act or the Property Standards Bylaw on behalf of the Township shall be allowed to exercise their duties as identified in the Building Code Act.
- 3.3 Persons who have been appointed by the Township to enforce the provisions of the Fire Prevention and Protection Act shall be allowed to exercise their duties as identified in the Fire Prevention and Protection Act.
- 3.4 That staff/persons performing maintenance or property standards bylaw work on behalf of the Township shall be allowed to perform their duties subject to the Township of Billings Power of Entry and Enforcement Policy unless there is an immediate threat to public health and safety or property damage.
- 3.5 for the purposes of an inspection, an Officer may:
- 3.5.1 Require the production of documents or things relevant to the inspection;
  - 3.5.2 Inspect and remove documents or things relevant to the inspection for the purpose of making extracts;
  - 3.5.3 Require information from any person concerning a matter related to the inspection; and
  - 3.5.4 Alone or in conjunction with a person possessing special or expert knowledge, make examinations or take tests, samples or photographs necessary for the purpose of inspection.
- 3.6 A sample taken under section 3.5.4 shall be divided into parts, and one part shall be delivered to the person from whom the sample was taken, if the person so requests at the time the sample is taken and provides the necessary facilities.
- 3.7 If a sample is taken under section 3.5.4 and the sample has not been divided in two parts, a copy of any report on the sample shall be given to the person from who the sample was taken.

- 3.8 A receipt shall be provided for any document or thing removed under section 3.5.2 and the document or thing shall be promptly returned after the copies of the extracts are made.
- 3.9 Copies of extracts from documents or things removed under Section 3 and certified as being true copies of extracts from the originals by the person who made them admissible in evidence to the same extent as, and have the same evidentiary value as the originals.
- 3.10 The Township shall restore the Land/Dwelling to its original condition insofar as is practicable, shall provide compensation for any damages caused by the entry or by anything done on the Land/Dwelling except where entry is under Section 466 of the Municipal Act or is under Part XI of the Municipal Act, if under that Part, the treasurer registers a notice of vesting, in the name of the Township, in respect of the Land and/or the Dwelling.

#### **4.0 Enforcement**

- 4.1 Provisions of the Township of Billings Power of Entry Enforcement identified in Schedule "B" shall be utilized as a guideline for enforcement.
- 4.2 No person shall attempt to hinder or obstruct or hinder or obstruct an Officer who is exercising a power or performing a duty under this bylaw.

#### **5.0 Penalty**

- 5.1 Any person who contravenes a provision of this Bylaw is guilty of an offence and upon conviction is liable to pay a fine as provided for in In the Provincial Offences Act, R.S.O. 1990, c. p.33 as per Schedule "A" of this bylaw.
- 5.2 Upon conviction, in addition to any other remedy and to any penalty imposed by this bylaw, the court in which the conviction has been entered and any court of competent jurisdiction thereafter may make an order prohibiting the continuation or repetition of the offence by the person convicted.
- 5.3 Where a person fails to do a matter or thing as directed or required by an Officer or other person, pursuant to this Bylaw or other Township of Billing's bylaws or the Municipal Act, the matter or thing may be done by the Township at that person's expense which associated costs may be added to the tax roll of the person to be collected the same as property taxes.

#### **6.0 Severability**

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

#### **7.0 Conflicts**

- 7.1 This Bylaw shall apply in addition to the provisions of any other Township of Billings Bylaw and the Municipal Act, provided that in event of conflict, the provisions of any other Township Bylaw or the Municipal Act shall be paramount over this bylaw, provided such provisions are not contrary to law.
- 7.2 Nothing in this Bylaw shall limit any other statutory or common law rights of the Township or any Officer entering onto Land or a Dwelling.

#### **8.0 Short Title**

- 8.1 This Bylaw shall be cited as the Enforcement of Acts, Bylaw and Regulations.

#### **9.0 Enactment**

- 9.1 This bylaw shall come into force and effect upon the final passing thereof.

Read for the first, second and third time and enacted this \_\_\_\_\_ day of \_\_\_\_\_ 2021.

\_\_\_\_\_  
Ian Anderson, Mayor

\_\_\_\_\_  
Kathy McDonald CAO/Clerk



**Schedule “A”**  
**Set Fines Schedule**  
**The Corporation of the Township of Billings**  
**Bylaw 2021-28**  
**Bylaw to Regulate the Enforcement of Bylaw, Acts and Regulations**  
**Part 1 Provincial Offences Act**

ITEM	Short Form Wording	Provision Creating or Defining Offence	Set Fine
1	Attempt to obstruct or hinder an Officer	4.2	\$500.00
2	Hinder or obstruct an Officer	4.2	\$500.00

NOTE: The penalty provision for the offences indicated above is section 4.1 of the Bylaw 2021-21, a certified copy of which has been filed.



**Schedule "B"**  
**Corporation of the Township of Billings**  
**Bylaw 2021-28**  
**Bylaw to Regulate the Enforcement of Bylaw, Acts and Regulations**  
**Power of Entry and Enforcement Policy**

**Purpose**

The purpose of this policy is to identify the procedures to be followed by the various persons and staff who are appointed by Council to enforce bylaws or provincial acts or regulations or by persons hired by the Township to perform work when entry onto land or entry into a dwelling is required.

The objective is to ensure that Township bylaws and Provincial Acts and Regulations are enforced in a manner that encourages voluntary compliance when violations are reported or identified and that enforcement proceedings are only utilized when there is a wilful non-compliance or ambivalence towards compliance.

**Process**

- 1) The process of activating an investigation will be based off of the following:
- 2) Verified complaint.
- 3) Officer observation.
- 4) Regulatory requirement.

**Responsibilities**

**Building Inspector, Bylaw Enforcement Officer, Fire Chief/Designate**

- 1) Shall provide 24-hour notice (when reasonably possible) via telephone, text, email or letter to a property owner/tenant when entry onto Land is required to provide educational information, inspect or gather evidence, discuss potential violations or to issue orders or citation.
- 2) Shall provide identification to the property owner/tenant upon entering onto Land.
- 3) Shall, when possible, provide written/electronic information pertaining to the purpose of entering onto Land.
- 4) Shall, when possible, notify the property owner/tenant of additional appointed officials or police accompaniment.
- 5) Shall perform courtesy or enforcement visits to property owners/tenants between the hours of 8:00 AM and 9 PM.
- 6) Shall only enter into a dwelling or other structure with verbal permission from the property owner/tenant or when exercising a warrant issued under the Municipal Act or as prescribed in the Building Code Act or the Fire Prevention and Preservation Act
- 7) Shall enter onto Land without notice when there is an active contravention of a provision Township bylaw occurring or when there is an active contravention of a provision of an Act or Regulation is occurring.
- 8) Shall enter onto a Land without notice when there is an immediate threat to public health and safety and/or property damage.

**Township Employees**

- 1) Shall provide 24-hour notice (when reasonably possible) via telephone, text, email or letter to a property owner/tenant when entry onto Land is required to perform repairs to Township infrastructure or if there is a need to discuss issues relating to Township business.
- 2) Shall only enter into a Dwelling upon receiving consent from the Property Owner/Tenant.
- 3) Entry onto a property shall be done between the hours of 8:00 AM and 9:00 PM whenever possible.
- 4) Shall enter onto Land without notice when there is an immediate threat to public health and safety and/or property damage.

**The Corporation of the  
Township of Billings**

**By-Law 2021-29**

**A BY-LAW TO AUTHORIZE CERTAIN CAPITAL WORKS OF THE CORPORATION OF THE  
MUNICIPALITY OF BILLINGS (THE MINUCIPALITY) TO AUTHORIZE THE MAYOR AND CAO/CLERK  
TO EXECUTE AN AGREEMENT WITH THE BANK OF MONTREAL FOR FINANCING SUCH CAPITAL  
WORKS; TO AUTHORIZE TEMPORARY BORROWING TO MEET EXPENDITURES IN CONNECTION  
WITH SUCH WORKS; AND TO AUTHORIZE LONG TERM BORROWING FOR SUCH WORKS  
THROUGH THE ISSUE OF DEBENTURES.**

WHEREAS the Municipal Act, 2001 (S.O. 2001, c. 25) as amended, (the “Act”) provides that a municipal power shall be exercised by by-laws unless the municipality is specifically authorized to do otherwise;

AND WHEREAS it is now deemed to be expedient to authorize for the municipal purposed of the Municipality the new capital works described in column (2) OF Schedule “A” attached hereto and forming part of the By-Law (Schedule “A”) in the amount of the respective estimated expenditure set out in column (3) of Schedule “A” (subject in each case to approval by the Bank of Montreal of the financing for such Project that will be requested by the Municipality in the Application as hereinafter described).

AND WHEREAS before the Council of the Corporation of the Municipality of Billings approves the Project in accordance with Section 4 of Ontario Regulation 204/02, the Council of the Corporation of the Municipality of Billings and its CAO/Clerk update its most recent annual debt and financial obligation limit received from the Ministry of Municipal Affairs and Housing (as so updated, the “UPDATED LIMIT”), and, on the basis of the authorized expenditure for each Project as set out in column (3) of Schedule “A” (Authorized Expenditure), the CAO/Clerk calculated the estimated amount payable in respect of each Project would not exceed the Updated Limit, and accordingly the approval of the Ontario Municipal Board under the Ontario Municipal Board Act (Ontario), as amended, was not required before any such Project was authorized by Council;

AND WHEREAS subsection 405(1) of the Act provides that a municipality may authorize temporary borrowing to meet expenditures made in connection with a work to be financed in whole or in part by the issue of debentures if,

- a) The municipality is an upper-tier municipality, a lower-tier municipality in a country or a single-tier municipality and it has approved the issue of debentures fort he work;
- b) The municipality is a lower-tire municipality in a regional municipality and it has approved the work and the upper-tier municipality has approved the issue of debentures fort he work, or
- c) The municipality has approved the issue of debentures for another municipality or a school board under section 404;

AND WHEREAS subsection 405(4) of the Act provides that a municipality may delegate the power set out in subsection 405(1) to the head of council, to the Treasurer, or to both of them;

AND WHEREAS subsection 401(1) of the Act provides that a municipality may incur a debt for municipal purposes, whether by borrowing money or in any other way, and may issues debentures and prescribed financial instruments and enter prescribed financial agreements for or in relation to the debt;

AND WHEREAS the Act also provides that a municipality shall authorize long-term borrowing by the issue of debentures or through another municipality under Section 403 or 404 or the Act;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF BILLINGS  
ENACTS AS FOLLOWS:

1. The CAO/Clerk is hereby authorized to completed or cause to be completed and submit or cause to be submitted to the Bank of Montreal an Application by the Municipality for the financing of the Projects in the maximum aggregate principal amount of \$2,000,000.00.

2. a) Construction of the Project in the amount of the estimated Authorized Expenditure set out in column (3) of Schedule "A" is hereby approved and authorized;
- b) the municipality is a lower-tier municipality in a regional municipality and it has approved the work and the upper-tier municipality has approved the issue of debentures for the work, or
- c) the municipality has approved the issue of debentures for another municipality or a school board under Section 404;

AND WHEREAS subsection 405(4) of the Act provides that a municipality may delegate the power set out in subsection 405(1) to the head of council, the Treasurer, or to both of them;

AND WHEREAS subsection 401(1) of the Act provides that a municipality may incur a debt for municipal purposes, whether by borrowing money or in any other way, and may issue debentures and prescribed financial instruments and enter prescribed financial agreements for or in relation to the debt;

AND WHEREAS the Act also provides that a municipality shall authorize long-term borrowing by the issue of debentures or through another municipality under section 403 or 404 of the Act;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF BILLINGS ENACTS AS FOLLOWS:

1. The CAO/Clerk is hereby authorized to complete or cause to be completed and submit or cause to be submitted to the Bank of Montreal an Application by the Municipality for the financing of the Projects in the maximum aggregate principal amount of \$2,000,000.00.
2. a) Construction of the Project in the amount of the estimated Authorized Expenditure set out in column (3) of Schedule "A" is hereby approved and authorized;
- b) any one or more of the Mayor, Deputy Mayor, CAO/Clerk or Treasurer are hereby authorized to conclude contracts on behalf of the Municipality for the construction of the Projects in accordance with the Municipality's usual protocol;
3. The Mayor and the CAO/Clerk are hereby authorized to negotiate and enter into, execute and deliver for and on behalf of the Municipality a financing agreement with the Bank of Montreal that provides for temporary and long-term borrowing from the Bank of Montreal for the Project on such terms and conditions as such authorized officials may approve, such execution and delivery to be conclusive evidence of such approval.
4. The Mayor and/or CAO/Clerk are hereby authorized, pending the substantial completion of a Project or as otherwise agreed with the Bank of Montreal, to make temporary borrowings pursuant to Section 405 of the Act in respect of each Project, on the terms and conditions provided in the Financing Agreement and on such evidence of indebtedness as the Bank may require (a "Note"); and the CAO/Clerk is authorized to sign such certificates as the Bank may require in connection with such borrowings in respect of the Project; provided that the amount of borrowings allocated to any Project does not exceed the Authorized Expenditure for such Project and does not exceed loan amount set out in column (4) of Schedule "A" in respect to such Project.
5. Subject to the terms and conditions of the Financing Agreement and such other terms and conditions as the Bank may otherwise require, the Mayor and CAO/Clerk are hereby authorized to enter into long term borrowing in respect of the Projects and to issue debentures to the Bank on the terms and conditions as such authorized officials may agree (Debentures); provided that the principal amount of such Debentures issues in respect of a project does not exceed the Authorized Expenditure for such Project and does not exceed the loan amount set out in column (4) of Schedule "A" in respect of such Project.
6. For purposes of meeting the obligations of the Municipality in respect of the Note and any Debentures, the Corporation of the Municipality of Billings shall provide for raising in each year as part of the general levy, the amounts of principal and interest payable in each year under the Note and any outstanding Debenture, to the extent that such amounts have not been provided for any other available source including other taxes or fees or charges imposed on persons or property by a by-law or any municipality.
7. a) The Mayor and the CAO/Clerk are hereby authorized to execute and deliver the Note, the Mayor and the CAO/Clerk are hereby authorized to cause Debentures to be issued, the CAO/Clerk is severally hereby authorized to enter into, execute and deliver the Financial Agreement and to generally do all things and to execute all other documents

and papers in the name of the Municipality under the Financing Agreement and to carry out the issuance of the note and Debentures and the Treasurer us authorized to affix the Corporation of the Municipality of Billings' Municipal seal to any such documents and papers.

b) The proceeds realized in respect of the Note and Debentures, after providing for the expenses related to their issue, if any, shall be appointed and applied for the respective Projects and for no other purpose except as permitted by the Act. This By-Law takes effect on the day of passing.

8. This By-Law takes effect on the day of passing.

READ A FIRST, SECOND AND THIRD TIME AND ENACTED this 6<sup>th</sup> day of July, 2021.

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Ian Anderson, Mayor

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Kathy McDonald, CAO/Clerk

This is Schedule “A” to the Corporation of the Municipality of Billings’ By-Law 2021-29

By Law	Description of Capital Work	Estimated Expenditure
2021-29	Capital Project	\$2,000,000.00



**Subject:** FW: Trailer By-Law Exemption Request for July 2021

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**From:** Nicole Frescura <[nicole.frescura@hotmail.com](mailto:nicole.frescura@hotmail.com)>  
**Subject:** Trailer By-Law Exemption Request for July 2021

Dear Mayor Anderson and Council,

André & I are applying to council for an exemption to the 14 day travel trailer by-law regulation 2019-29 (amended from 2017-44). We are submitting it on compassionate grounds. This exemption would be for this year only, from July 1<sup>st</sup> to 31<sup>st</sup>. I appreciate the fact that I should have had foresight to apply much earlier and that infringement has already occurred.

My family has a reunion planned for July 15<sup>th</sup> to 20<sup>th</sup> (siblings & their spouses: total 15 people including 5 from Alberta & 2 from Thunder Bay). We are looking to accommodate 7 visitors at our house, 4 of which require trailer lodging in overlapping time frames over the course of July.

### **Compassionate Grounds**

Our last attempt at such a reunion was set for the 1<sup>st</sup> week of August 2015 in Sudbury. Instead, we ended up together for our sister's funeral in Dryden that July, just when we thought her cancer treatment was going well. Life circumstances and covid have brought us to try again this year. We have the unspoken fear of history repeating itself.

Our ages range from 57 to 80, mostly late sixties & older. Our 80 yr old sister has recently learned her lung cancer has recurred, and is going for a CAT scan this Thursday July 1<sup>st</sup> to determine the extent & prognosis for this time around.

One of our brothers is presently on experimental drugs for his cancer, after his stem cell transplant did not have the long term results hoped for. So far, he's living independently & seems stable.

### **Current situation**

We have a modest 2 bedroom house at 41 Lilly Crescent. Our guest bedroom is currently occupied by our second son. He just purchased a 1988 33ft trailer out of Stanley Park less than 3 weeks ago. It is in our yard while he is refurbishing it. He will move it (and into it) to its own permanent location as soon as the trailer is ready. We don't dare hope we could get our space back as early as July 1<sup>st</sup> as he is suggesting! (though I do like his optimism!)

As for our personal travel trailer, we've had it on site since spring 2020. It was unused last year though it did have the appearance of being lived in. We were keeping the old worn awning open as preventive action against prolonged wetness when rolled up. Sometimes we would even sit under it & imagine ourselves travelling somewhere!

This year, in May, our eldest son was in a bind and needed a place to stay. He was laid off and then the person sharing the rent with him moved out (thanks again covid!). Temporarily, our trailer is being used by him as sleeping quarters.

### **By-law Clarifications**

My husband & I appreciate our discussion with Mr. Moran yesterday morning (Saturday June 26) on his day off. It was informative & eye-opening. I realized that I had misconstrued the 14 day regulation that he explained to us last year.

My brain believed each individual trailer, one at a time, could stay 14 days each, over the course of the summer. Wrong! He was able to clarify that each individual trailer's day count is added to another towards the combined maximum total 14 allowable days for the whole season.

Kudos to Mr. Moran for his diplomatic non confrontational approach while addressing what can be a sensitive issue to many of us. You can be assured that we do not intentionally break the rules, and we won't repeat our mistake; our new 10 x 10 bunkie will serve that purpose. We also apologize for inadvertently upsetting people in our community.

### **Trailer Use Timeline**

Our trailer would be used from early July to after our reunion.

My sister & husband from Sudbury would be grateful to set up their trailer on our property by July 10<sup>th</sup> & stay for the rest of July. (They did have their trailer here last July & August. They used it a few days at a time, now and then, while dealing with medical treatment issues back & forth from Sudbury to Toronto. I don't believe it was used more than 14 days total.)

On, or before, July 31<sup>st</sup> all our visitors will have departed. Only our own trailer left on site, empty & unused. Tranquility and order restored.

### **Summary**

In closing, the by-law exemption requested would allow 2 trailers for lodging 4 people in overlapping periods early to late July. All others have other arrangements. We believe you can empathize with the logistical challenges of organizing an event with many contributing factors involved.

Thank you for taking the time to evaluate our special request. This is important to us. If it can expedite the process, please call me at 705-282-3122 (landline) or on my cell 249-878-8377 (cell) anytime. Or we can come in for a meeting if needed.

Respectfully,

Nicole & André Frescura

## Tiana Mills

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**Subject:** FW: Canada Day - Municipal Approval Required

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**From:** betty ann lefevre <dusty29@yahoo.com>  
**Sent:** June 30, 2021 9:49 AM  
**To:** Tiana Mills <tmills@billingstwp.ca>  
**Subject:** Fw: Canada Day - Municipal Approval Required

----- Forwarded Message -----

**From:** "Convenience Outlets" <ConvenienceOutlets@lcbo.com>  
**To:** "Convenience Outlets" <ConvenienceOutlets@lcbo.com>  
**Cc:**  
**Sent:** Tue., Jun. 29, 2021 at 1:18 p.m.  
**Subject:** Canada Day - Municipal Approval Required

Good afternoon,

Please contact your Municipality regarding approval to sell beverage alcohol on the 5 holidays listed below. A letter or email from the Municipality is required.

In accordance with the Retail Business Holiday Act, LCBO Agency and Convenience Outlets operators must contact their local municipal authority to obtain written approval should they wish to operate on the following permissible statutory holidays:

- Victoria Day
- Canada Day
- Labour Day
- Thanksgiving Day
  - Family Day

On the following statutory holidays, your LCBO Agency/ LCO section must remain closed as these are classified as non-permissible sell dates under the RBHA.

- Good Friday
- Easter Sunday
- Christmas Day
  - New Year's Day

Please note that municipal approval pertains only to your Agency/ LCO section and that under the RBHA, your host business may be exempt from any mandatory closures. Please review the links below and contact your local municipality to verify if they have the necessary by-laws in place exempting your Agency/ LCO from mandatory closures on the 5 permissible sell dates listed above.

<https://www.ontario.ca/page/retail-business-holidays>

LCBO Convenience Outlets Team (SH)

## Tiana Mills

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**To:** Kathy McDonald  
**Subject:** RE: How It All Began

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**From:** Jill Ferguson <[jcferguson@hotmail.com](mailto:jcferguson@hotmail.com)>  
**Sent:** Monday, June 21, 2021 2:14 PM  
**To:** Kathy McDonald <[kmcdonald@billingstwp.ca](mailto:kmcdonald@billingstwp.ca)>  
**Subject:** How It All Began

Hi Kathy,

The How It All Began book is completed and ready for printing. I was wondering if the township would be willing to loan the library and museum board the funds for the initial printing of the books. Based on quotes we have received, it will cost about \$2300 to print 100 copies. We expect to sell the books for \$30 each and should be able to repay the cost of printing by the end of the year.

If you or council needs further information or would like to see the electronic draft of the book, just let me know.

Thanks,

Jill

June 14, 2021

Ms. Tracy Lamirande  
Manitoulin Centennial Manor  
70 Robinson Street  
Postal Bag 460  
Little Current, Ontario  
P0P 1K0

**Re: May 31, 2021 Financial Statements**

Dear Tracy,

Enclosed is the financial statement package prepared for Centennial Manor for the month ended May 31, 2021.

The actual EBITDA for the month is in a deficit position of \$71,788, which is \$73,513 unfavourable to budget.  
On a year-to-date basis the actual EBITDA is in a surplus position of \$137,643, which is \$138,123 favourable to budget.

**The current month unfavourable variance of \$73,513 is mainly attributed to:**

- \$63K unfavourable due to prior year adjustment to reverse Jul16-Jun20 HST rebated received and recorded in February 2021. The rebate is recorded in December 2020 as an audit adjustment.
- \$34K unfavourable in other general administrative expenses for staff recruitment costs to recruit ED, Office Manager and Dietary Manager positions.

**The year-to-date favourable variance of \$138,123 is mainly attributed to:**

- \$104K favourable in overall accommodation revenue due to \$94K pandemic emergency prior year revenue (adjustment for April-December 2020 overspend)
- \$68K favourable savings in repairs and maintenance. This is offset by:
- \$34K unfavourable in other general administrative expenses

The current envelope status are as follows:

- The net Nursing envelope is overspent by \$53,883.
- The net Program envelope is underspent by \$20,014, which is transferred to Nursing & Food envelope to cover overspend as expected.
- The Food envelope is overspent by \$5,221.

There is a total of \$39,090 net overspend in the flow through envelopes which is \$17,245 favourable to budget.

IPAC Minor Capital fund \$65,240 for new fiscal period 2021-2022 is received in April 2021. \$15.6K has been used as of May 2021 - remaining fund of \$49.6K needs to be spent by March 2022.

Home is also receiving Minor Capital fund of \$4,106 monthly starting April 2021, equivalent to \$49,272 for the entire 2021-2022 funding fiscal period. No purchase has been made as of May 2021. This fund needs to be spent by March 2022.

\$126,300 for April-June 2021 Pandemic Containment & Prevention funding is received in current month. As of May 2021, this envelope is in an underspent position of \$23,645.

Note that Pandemic PSW Temporary Wage Enhancement has been extended to June 30th 2021.

If you have any questions or comments, please do not hesitate to call.

Yours sincerely,



Majuran Sivakumaren  
Accounting Manager, Extendicare Assist

Attachments

cc: Keith Clement

**Centennial Manor**  
**Financial Statement Package**  
**May 31, 2021**

**Centennial Manor  
Financial Statements  
For the month ended May 31, 2021**

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Centennial Manor  
Income Statement by Envelope  
For the month ended May 2021

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CURRENT MONTH						YEAR-TO-DATE						12 MONTH
ACTUAL	PRD	BUDGET	PRD	\$ VAR	PRD VAR	ACTUAL	PRD	BUDGET	PRD	\$ VAR	PRD VAR	BUDGET
90.32%		97.00%		-6.68%		OCCUPANCY %		91.60%		97.00%		97.00%
1,860		1,860		-		AVAILABLE RESIDENT DAYS		9,060		-		21,900
1,680		1,804		(124)		EARNED RESIDENT DAYS		8,299		(489)		21,243
ACCOMMODATION (OA)												
\$ 104,458	\$ 62.18	\$ 104,458	\$ 57.90	\$ -	\$ 4.28	GOVT./RESIDENT FUNDING (per diem)	\$ 508,810	\$ 61.31	\$ 508,810	\$ 57.90	\$ -	\$ 1,229,904
\$ 4,334	\$ 2.58	\$ 4,334	\$ 2.40	\$ -	\$ 0.18	GLOBAL FUNDING - OA	\$ 16,304	\$ 1.96	\$ 16,304	\$ 1.86	\$ -	\$ 46,221
\$ 33,454	\$ 19.91	\$ 33,454	\$ 18.54	\$ -	\$ 1.37	MUNICIPAL CONTRIBUTION	\$ 167,270	\$ 20.16	\$ 167,270	\$ 19.03	\$ -	\$ 401,448
\$ 5,704	\$ 3.40	\$ 3,654	\$ 2.03	\$ 2,050	\$ 1.37	REV - SEMI PRIVATE PREMIUM	\$ 28,550	\$ 3.44	\$ 17,799	\$ 2.03	\$ 10,751	\$ 43,234
\$ 12,251	\$ 7.29	\$ 13,551	\$ 7.51	\$ (1,300)	\$ (0.22)	REV - PRIVATE PREMIUM	\$ 63,178	\$ 7.61	\$ 66,007	\$ 7.51	\$ (2,829)	\$ 160,759
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	IPAC MINIOR CAPITAL FUNDING	\$ 65,240	\$ 7.86	\$ -	\$ -	\$ 65,240	\$ -
\$ 15,611	\$ 9.29	\$ -	\$ -	\$ 15,611	\$ 9.29	IPAC MINIOR CAPITAL FUNDING DEFERRAL	\$ (49,629)	\$ (5.98)	\$ -	\$ -	\$ (49,629)	\$ -
\$ 4,106	\$ 2.44	\$ 5,475	\$ 3.03	\$ (1,369)	\$ (0.59)	MINOR CAPITAL FUNDING	\$ 24,637	\$ 2.97	\$ 27,375	\$ 3.11	\$ (2,738)	\$ 65,700
\$ (4,106)	\$ (2.44)	\$ -	\$ -	\$ (4,106)	\$ (2.44)	MINOR CAPITAL FUNDING DEFERRAL	\$ (8,212)	\$ (0.99)	\$ -	\$ -	\$ (8,212)	\$ -
\$ (62,798)	\$ (37.38)	\$ -	\$ -	\$ (62,798)	\$ (37.38)	PRIOR YEAR ADJUSTMENT	\$ 0	\$ 0.00	\$ -	\$ -	\$ 0	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	PANDEMIC EMERGENCY PRIOR YEAR REVENUE	\$ 93,773	\$ 11.30	\$ -	\$ -	\$ 93,773	\$ -
\$ 1,160	\$ 0.69	\$ 904	\$ 0.50	\$ 255	\$ 0.19	ANCILLARY REVENUE	\$ 5,530	\$ 0.67	\$ 5,321	\$ 0.61	\$ 209	\$ 17,001
\$ -	\$ -	\$ 467	\$ 0.26	\$ (467)	\$ (0.26)	INTEREST REVENUE	\$ -	\$ -	\$ 2,333	\$ 0.27	\$ (2,333)	\$ 5,600
\$ 114,174	\$ 67.96	\$ 166,296	\$ 92.17	\$ (52,123)	\$ (24.21)	TOTAL ACCOMODATION REVENUE	\$ 915,452	\$ 110.31	\$ 811,219	\$ 92.31	\$ 104,233	\$ 1,969,867
\$ 13,866	\$ 8.25	\$ 12,974	\$ 7.19	\$ (892)	\$ (1.06)	WAGES - ADMIN	\$ 47,929	\$ 5.78	\$ 63,195	\$ 7.19	\$ 15,266	\$ 152,756
\$ 29,312	\$ 17.45	\$ 26,643	\$ 14.77	\$ (2,669)	\$ (2.68)	WAGES - DIETARY	\$ 133,717	\$ 16.11	\$ 129,890	\$ 14.78	\$ (3,826)	\$ 313,899
\$ 7,758	\$ 4.62	\$ 9,545	\$ 5.29	\$ 1,787	\$ 0.67	WAGES - HOUSEKEEPING	\$ 45,135	\$ 5.44	\$ 46,543	\$ 5.30	\$ 1,409	\$ 112,471
\$ 4,062	\$ 2.42	\$ 4,407	\$ 2.44	\$ 345	\$ 0.02	WAGES - LAUNDRY	\$ 18,955	\$ 2.28	\$ 21,489	\$ 2.45	\$ 2,534	\$ 51,928
\$ 3,538	\$ 2.11	\$ 5,819	\$ 3.23	\$ 2,281	\$ 1.12	WAGES - MAINTENANCE	\$ 17,968	\$ 2.17	\$ 28,342	\$ 3.23	\$ 10,375	\$ 68,510
\$ 58,536	\$ 34.84	\$ 59,387	\$ 32.92	\$ 851	\$ (1.93)	TOTAL WAGES	\$ 263,704	\$ 31.78	\$ 289,460	\$ 32.94	\$ 25,757	\$ 699,563
\$ 17,750	\$ 10.57	\$ 17,260	\$ 9.57	\$ (490)	\$ (1.00)	BENEFITS	\$ 86,032	\$ 10.37	\$ 84,094	\$ 9.57	\$ (1,938)	\$ 203,259
\$ 3,412	\$ 2.03	\$ 12,539	\$ 6.95	\$ 9,127	\$ 4.92	UTILITIES - FUEL	\$ 59,039	\$ 7.11	\$ 55,674	\$ 6.34	\$ (3,365)	\$ 113,049
\$ 5,443	\$ 3.24	\$ 8,194	\$ 4.54	\$ 2,751	\$ 1.30	UTILITIES - HYDRO	\$ 33,988	\$ 4.10	\$ 35,170	\$ 4.00	\$ 1,183	\$ 86,713
\$ 4,018	\$ 2.39	\$ 3,683	\$ 2.04	\$ (335)	\$ (0.35)	UTILITIES - WATER	\$ 16,073	\$ 1.94	\$ 18,543	\$ 2.11	\$ 2,469	\$ 47,337
\$ -	\$ -	\$ 12,554	\$ 6.96	\$ 12,554	\$ 6.96	REPAIRS & MAINT. - PLANNED	\$ 12,571	\$ 1.51	\$ 62,771	\$ 7.14	\$ 50,200	\$ 150,650
\$ 758	\$ 0.45	\$ 4,793	\$ 2.66	\$ 4,035	\$ 2.21	REPAIRS & MAINT. - PROVISIONAL	\$ 5,763	\$ 0.69	\$ 23,967	\$ 2.73	\$ 18,204	\$ 57,520
\$ 15,611	\$ 9.29	\$ -	\$ -	\$ (15,611)	\$ (9.29)	IPAC MINOR CAPITAL EXPENDITURES	\$ 15,611	\$ 1.88	\$ -	\$ -	\$ (15,611)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	MINOR CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,493	\$ 2.08	\$ 3,049	\$ 1.69	\$ (444)	\$ (0.39)	MAINTENANCE CONTRACTS	\$ 22,665	\$ 2.73	\$ 22,265	\$ 2.53	\$ (400)	\$ 45,946
\$ 1,539	\$ 0.92	\$ 1,608	\$ 0.89	\$ 69	\$ (0.03)	SUPPLIES - DIETARY	\$ 6,023	\$ 0.73	\$ 8,038	\$ 0.91	\$ 2,015	\$ 19,290
\$ 863	\$ 0.51	\$ 1,792	\$ 0.99	\$ 929	\$ 0.48	SUPPLIES - HOUSEKEEPING	\$ 7,699	\$ 0.93	\$ 8,959	\$ 1.02	\$ 1,260	\$ 21,501
\$ 572	\$ 0.34	\$ 1,092	\$ 0.61	\$ 520	\$ 0.26	SUPPLIES - LAUNDRY	\$ 7,678	\$ 0.93	\$ 5,462	\$ 0.62	\$ (2,217)	\$ 13,108
\$ 3,393	\$ 2.02	\$ 955	\$ 0.53	\$ (2,438)	\$ (1.49)	SUPPLIES - MAINTENANCE	\$ 8,642	\$ 1.04	\$ 4,773	\$ 0.54	\$ (3,869)	\$ 11,455
\$ 4,104	\$ 2.44	\$ 3,372	\$ 1.87	\$ (732)	\$ (0.57)	INSURANCE	\$ 19,965	\$ 2.41	\$ 16,861	\$ 1.92	\$ (3,103)	\$ 40,467
\$ 42,689	\$ 25.41	\$ 8,695	\$ 4.82	\$ (33,994)	\$ (20.59)	OTHER G&A COSTS	\$ 79,451	\$ 9.57	\$ 43,474	\$ 4.95	\$ (35,976)	\$ 104,859
\$ 575	\$ 0.34	\$ 667	\$ 0.37	\$ 92	\$ 0.03	BOARD EXPENSES	\$ 3,215	\$ 0.39	\$ 3,333	\$ 0.38	\$ 119	\$ 8,000
\$ 17,765	\$ 10.57	\$ 14,927	\$ 8.27	\$ (2,838)	\$ (2.30)	MANAGEMENT FEE	\$ 90,600	\$ 10.92	\$ 72,519	\$ 8.25	\$ (18,081)	\$ 176,057
\$ 121,984	\$ 72.61	\$ 95,179	\$ 52.75	\$ (26,805)	\$ (19.86)	TOTAL OTHER EXPENSE	\$ 475,015	\$ 57.24	\$ 465,903	\$ 53.01	\$ (9,112)	\$ 1,099,211
\$ 180,520	\$ 107.45	\$ 154,567	\$ 85.67	\$ (25,953)	\$ (21.78)	TOTAL ACCOMMODATION EXPENSE	\$ 738,718	\$ 89.01	\$ 755,363	\$ 85.95	\$ 16,644	\$ 1,798,774
\$ (66,346)	\$ (39.49)	\$ 11,730	\$ -	\$ (78,076)	\$ (39.49)	NET ACCOMMODATION INCOME	\$ 176,733	\$ 21.30	\$ 55,856	\$ 6.36	\$ 120,877	\$ 171,093
FOOD (RF)												
\$ 17,744	\$ 10.56	\$ 17,744	\$ 9.84	\$ -	\$ (0.73)	GOVERNMENT FUNDING (per diem)	\$ 86,432	\$ 10.41	\$ 86,432	\$ 9.84	\$ -	\$ 208,926
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	INTRA-ENVELOPE DEFERRAL ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 17,744	\$ 10.56	\$ 17,744	\$ 10.56	\$ -	-	TOTAL FOOD REVENUE	\$ 86,432	\$ 10.41	\$ 86,432	\$ 9.84	\$ -	\$ 208,926
\$ 17,297	\$ 10.30	\$ 17,744	\$ 9.84	\$ 447	\$ (0.46)	RAW FOOD	\$ 91,654	\$ 11.04	\$ 86,432	\$ 9.84	\$ (5,221)	\$ 208,926
\$ 17,297	\$ 10.30	\$ 17,744	\$ 10.56	\$ 447	-	TOTAL FOOD EXPENSE	\$ 91,654	\$ 11.04	\$ 86,432	\$ 9.84	\$ (5,221)	\$ 208,926
\$ 447	\$ -	\$ -	\$ 447	\$ -	-	NET FOOD INCOME	\$ (5,221)	\$ -	\$ -	\$ (5,221)	\$ -	\$ -



Centennial Manor  
Income Statement by Envelope  
For the month ended May 2021

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CURRENT MONTH						YEAR-TO-DATE						12 MONTH
ACTUAL	PRD	BUDGET	PRD	\$ VAR	PRD VAR	ACTUAL	PRD	BUDGET	PRD	\$ VAR	PRD VAR	BUDGET
<b>NURSING (NPC)</b>												
\$ 182,315	\$ 101.05	\$ 182,307	\$ 101.05	\$ 9	\$ 0.00	GOVERNMENT FUNDING (per diem)	\$ 891,038	\$ 107.37	\$ 890,177	\$ 101.29	\$ 861	\$ 2,150,308
\$ 84,200	\$ 50.12	\$ -	\$ -	\$ 84,200	\$ 50.12	PANDEMIC FUNDING	\$ 227,127	\$ 27.37	\$ -	\$ -	\$ 227,127	\$ -
\$ 288	\$ 0.17	\$ -	\$ -	\$ 288	\$ 0.17	DEFERRED PANDEMIC PAY PREMIUM REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (22,625)	\$ (13.47)	\$ -	\$ -	\$ (22,625)	\$ (13.47)	DEFERRED PANDEMIC REVENUE	\$ (23,645)	\$ (2.85)	\$ -	\$ -	\$ (23,645)	\$ -
\$ 38,970	\$ 23.20	\$ -	\$ -	\$ 38,970	\$ 23.20	PANDEMIC PSW TWE FUNDING	\$ 142,890	\$ 17.22	\$ -	\$ -	\$ 142,890	\$ 17.22
\$ (22,968)	\$ (13.67)	\$ -	\$ -	\$ (22,968)	\$ (13.67)	DEFERRED PANDEMIC PSW TWE REVENUE	\$ (39,966)	\$ (4.82)	\$ -	\$ -	\$ (39,966)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	IPAC STAFFING & TRAINING FUNDING	\$ 22,680	\$ 2.73	\$ -	\$ -	\$ 22,680	\$ 2.73
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DEFERRED IPAC STAFF & TRAINING REVENUE	\$ (0)	\$ (0.00)	\$ -	\$ -	\$ (0)	\$ (0.00)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	PADEMIC SCREENING & TESTING FUNDING	\$ 54,000	\$ 6.51	\$ -	\$ -	\$ 54,000	\$ 6.51
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DEFERRED PANDEMIC SCREEN TEST REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 9,207	\$ 5.48	\$ 9,209	\$ 5.10	\$ (2)	\$ 0.38	GLOBAL FUNDING - NSG	\$ 34,643	\$ 4.17	\$ 34,646	\$ 3.94	\$ (3)	\$ 98,220
\$ 11,641	\$ 6.93	\$ 11,641	\$ 6.45	\$ -	\$ 0.48	PAY EQUITY FUNDING	\$ 58,205	\$ 7.01	\$ 58,205	\$ 6.62	\$ -	\$ 139,692
\$ (500)	\$ (0.30)	\$ -	\$ -	\$ (500)	\$ (0.30)	DEFERRED FALLS PREVENTION REVENUE	\$ (1,163)	\$ (0.14)	\$ -	\$ -	\$ (1,163)	\$ -
\$ 4,594	\$ 2.73	\$ 5,543	\$ 3.07	\$ (950)	\$ (0.34)	INTRA-ENVELOPE DEFERRAL ADJUSTMENT	\$ 20,014	\$ 2.41	\$ 26,244	\$ 2.99	\$ (6,229)	\$ 63,825
\$ 285,122	\$ 169.72	\$ 208,700	\$ 115.67	\$ 76,422	\$ 54.04	<b>TOTAL NURSING REVENUE</b>	\$ 1,385,822	\$ 166.99	\$ 1,009,272	\$ 114.84	\$ 376,551	\$ 2,452,044
\$ 157,814	\$ 93.94	\$ 168,984	\$ 93.66	\$ 11,170	\$ (0.28)	WAGES	\$ 740,843	\$ 89.27	\$ 822,863	\$ 93.63	\$ 82,020	\$ 1,990,061
\$ 40,119	\$ 23.88	\$ -	\$ -	\$ (40,119)	\$ (23.88)	PANDEMIC WAGES	\$ 150,173	\$ 18.10	\$ -	\$ -	\$ (150,173)	\$ -
\$ 288	\$ 0.17	\$ -	\$ -	\$ (288)	\$ (0.17)	PANDEMIC PREMIUMS TOP UP WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 15,296	\$ 9.10	\$ -	\$ -	\$ (15,296)	\$ (9.10)	PANDEMIC PSW TWE WAGES	\$ 85,566	\$ 10.31	\$ -	\$ -	\$ (85,566)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	IPAC STAFFING & TRAINING WAGES	\$ 13,220	\$ 1.59	\$ -	\$ -	\$ (13,220)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	IPAC TRAINING WAGES	\$ 7,585	\$ 0.91	\$ -	\$ -	\$ (7,585)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	PANDEMIC SCREENING & TESTING WAGES	\$ 50,018	\$ 6.03	\$ -	\$ -	\$ (50,018)	\$ -
\$ 47,159	\$ 28.07	\$ 41,384	\$ 22.94	\$ (5,775)	\$ (5.13)	BENEFITS	\$ 231,284	\$ 27.87	\$ 201,377	\$ 22.91	\$ (29,907)	\$ 487,129
\$ 3,868	\$ 2.30	\$ -	\$ -	\$ (3,868)	\$ (2.30)	PANDEMIC BENEFITS	\$ 14,914	\$ 1.80	\$ -	\$ -	\$ (14,914)	\$ -
\$ 707	\$ 0.42	\$ -	\$ -	\$ (707)	\$ (0.42)	PANDEMIC PSW TWE BENEFITS	\$ 17,357	\$ 2.09	\$ -	\$ -	\$ (17,357)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	IPAC STAFFING & TRAINING BENEFITS	\$ 2,004	\$ 0.24	\$ -	\$ -	\$ (2,004)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	PANDEMIC SCREENING & TESTING BENEFITS	\$ 7,563	\$ 0.91	\$ -	\$ -	\$ (7,563)	\$ -
\$ 36	\$ 0.02	\$ 2,561	\$ 1.42	\$ 2,526	\$ 1.40	SUPPLIES	\$ 8,907	\$ 1.07	\$ 12,770	\$ 1.45	\$ 3,863	\$ 30,671
\$ 17,588	\$ 10.47	\$ -	\$ -	\$ (17,588)	\$ (10.47)	PANDEMIC SUPPLIES	\$ 47,492	\$ 5.72	\$ -	\$ -	\$ (47,492)	\$ -
\$ 2,381	\$ 1.42	\$ 2,232	\$ 1.24	\$ (149)	\$ (0.18)	INCONTINENT SUPPLIES	\$ 12,676	\$ 1.53	\$ 10,872	\$ 1.24	\$ (1,804)	\$ 26,280
\$ 648	\$ 0.39	\$ 668	\$ 0.37	\$ 20	\$ (0.02)	MEDICAL ADVISORY	\$ 3,240	\$ 0.39	\$ 3,342	\$ 0.38	\$ 102	\$ 8,020
\$ -	\$ -	\$ 500	\$ 0.28	\$ 500	\$ 0.28	REPAIRS & MAINTENANCE	\$ 6,517	\$ 0.79	\$ 2,500	\$ 0.28	\$ (4,017)	\$ 6,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	PANDEMIC REPAIRS	\$ 5,422	\$ 0.65	\$ -	\$ -	\$ (5,422)	\$ -
\$ 1,248	\$ 0.74	\$ 1,166	\$ 0.65	\$ (82)	\$ (0.10)	MAINTENANCE CONTRACTS	\$ 6,034	\$ 0.73	\$ 5,829	\$ 0.66	\$ (205)	\$ 13,989
\$ 3,861	\$ 2.30	\$ 1,211	\$ 0.67	\$ (2,650)	\$ (1.63)	OTHER G&A COSTS	\$ 8,877	\$ 1.07	\$ 6,055	\$ 0.69	\$ (2,822)	\$ 14,532
\$ 291,012	\$ 173.22	\$ 218,706	\$ 121.22	\$ (72,306)	\$ (52.00)	<b>TOTAL NURSING EXPENSE</b>	\$ 1,419,691	\$ 171.07	\$ 1,065,606	\$ 121.25	\$ (354,085)	\$ 2,576,682
\$ (5,889)	\$ (3.51)	\$ (10,005)	\$ (5.55)	\$ 4,116	\$ 2.04	<b>NET NURSING INCOME</b>	\$ (33,869)	\$ (4.08)	\$ (56,335)	\$ (6.41)	\$ 22,466	\$ (124,638)
<b>PROGRAM (PSS)</b>												
\$ 22,432	\$ 13.35	\$ 22,432	\$ 12.43	\$ -	\$ 0.92	GOVERNMENT FUNDING (per diem)	\$ 109,264	\$ 13.17	\$ 109,264	\$ 12.43	\$ -	\$ 264,114
\$ (4,594)	\$ (2.73)	\$ (5,543)	\$ (3.07)	\$ 950	\$ 0.34	INTRA-ENVELOPE DEFERRAL ADJUSTMENT	\$ (20,014)	\$ (2.41)	\$ (26,244)	\$ (2.99)	\$ 6,229	\$ (63,825)
\$ 17,838	\$ 10.62	\$ 16,888	\$ 9.36	\$ 950	\$ 1.26	<b>TOTAL PROGRAM REVENUE</b>	\$ 89,249	\$ 10.75	\$ 83,020	\$ 9.45	\$ 6,229	\$ 200,289
\$ 13,919	\$ 8.29	\$ 13,331	\$ 7.39	\$ (588)	\$ (0.90)	WAGES	\$ 72,483	\$ 8.73	\$ 65,496	\$ 7.45	\$ (6,988)	\$ 158,049
\$ 2,178	\$ 1.30	\$ 1,981	\$ 1.10	\$ (197)	\$ (0.20)	BENEFITS	\$ 10,693	\$ 1.29	\$ 9,650	\$ 1.10	\$ (1,042)	\$ 23,338
\$ 1,740	\$ 1.04	\$ 1,576	\$ 0.87	\$ (164)	\$ (0.16)	SUPPLIES	\$ 6,074	\$ 0.73	\$ 7,874	\$ 0.90	\$ 1,800	\$ 18,902
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	OTHER G&A COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 17,838	\$ 10.62	\$ 16,888	\$ 9.36	\$ (950)	\$ (1.26)	<b>TOTAL PROGRAM EXPENSE</b>	\$ 89,249	\$ 10.75	\$ 83,020	\$ 9.45	\$ (6,229)	\$ 200,289
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>NET PROGRAM INCOME</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (71,788)	\$ (42.73)	\$ 1,725	\$ 0.96	\$ (73,513)	\$ (43.69)	<b>EBITDA</b>	\$ 137,643	\$ 16.59	\$ (479)	\$ (0.05)	\$ 138,123	\$ 46,455
-17.21%		0.44%		-17.65%		<b>MARGIN %</b>	5.76%		-0.03%		5.78%	1.01%
<b>ADJUSTMENTS TO CASH FLOW</b>												
\$ (10,000)	\$ (5.95)	\$ (10,000)	\$ (5.54)	\$ -	\$ 0.41	RESERVE	\$ (50,000)	\$ (29.76)	\$ (50,000)	\$ (27.71)	\$ -	\$ (120,000)
\$ (81,788)	\$ (48.68)	\$ (8,275)	\$ (4.59)	\$ (73,513)	\$ 44.10	<b>NET CASH FLOW</b>	\$ 87,643	\$ 52.17	\$ (50,479)	\$ (27.98)	\$ 138,123	\$ (73,545)

Prepared by Calvin Cheung

Date 6/14/2021

Reviewed by Majuran Sivakumaren

Date 6/14/2021

**Centennial Manor  
Variance Analysis Report  
For the month ended May 2021**

Page 3

					<b>Current Month's Variance Favourable/ (Unfavourable)</b>
	<b>Accommodation</b>	<b>Food</b>	<b>Nursing</b>	<b>Programs</b>	
<b>Revenue Variance</b>	\$ (52,100)	\$ -	\$ 76,400	\$ 900	\$ 25,200
<b>Expense Variance</b>	\$ (26,000)	\$ 400	\$ (72,300)	\$ (900)	\$ (98,800)
<b>Total Variance</b>	<b>\$ (78,100)</b>	<b>\$ 400</b>	<b>\$ 4,100</b>	<b>\$ -</b>	<b>\$ (73,600)</b>

**Accommodation Revenue**

**Preferred Accommodations:  
Occupancy**

	<b><u>Actual Residents</u></b>	<b><u>Budgeted Residents</u></b>
Semi-Private	4.00	8.00
Private	3.00	5.00
Semi-Private "A"	13.00	4.00
Private "A"	14.00	13.00
	<u>34.00</u>	<u>30.00</u>

Higher revenue mainly due to higher semi-private "A" occupancy, and \$0.3K accrual for 1.9% expected increase to preferred revenue.

Government has suspended the increase of rates for private and semi-private beds but MOH will reimburse the increase in a future payment notice. In addition, MOH has already reimbursed the increase for January-March 2021.

**IPAC Minor Capital Funding Deferral**

\$15.6K revenue is recognized in current month to offset with expenses incurred.

**Minor Capital Funding**

Actual MC funding received monthly is lower than expected on a recurring basis, \$4,106 vs. \$5,475, annual impact is \$12K.

**Minor Capital Funding Deferral**

There is no MC expenditures in current month, therefore funding received is deferred.

**Prior Year Adjustment:**

July 2016 - June 2020 HST rebates, \$63K, received and recorded in February 2021 is reversed as it has been recorded in December 2020 as an audit adjustment.

**Ancillary and Interest Revenue:**

There is no other material variance.

**Total Accommodation Revenue Variance**

\$ 800
\$ 15,600
\$ (1,400)
\$ (4,100)
\$ (62,800)
\$ (200)
<b>\$ (52,100)</b>

	<b>Current Month's Variance Favourable/</b>
<b><u>Accommodation Expenses</u></b>	
<b>Productive Wages and Salaries:</b> Please refer to page 5.	\$ 900
<b>Utilities:</b> The favourable variance is mainly due to lower fuel usage in current month than expected. Year-to-date, utilities expenses is balanced to budget.	\$ 11,500
<b>Repairs &amp; Maintenance (Planned &amp; Provisional):</b> The favourable variance is due to minumum repairs in current month.	\$ 1,000
<b>Other G&amp;A Costs:</b> The unfavourable variance is due to staff recruitment costs for ED, Office Manager & Dietary Manager positions.	\$ (34,000)
<b>Management Fees:</b> The unfavourable variance is due to higher revenue recognized this month (due to recognition of pandemic	\$ (2,800)
<b>Operating Expenses with a variance of less than \$1,000:</b> The unfavourable variance is due to supplies \$1K and insurance \$0.7K.	\$ (2,600)
<b>Total Accommodation Expense Variance</b>	<b>\$ (26,000)</b>
<b>Total Accommodation Operating Variance</b>	<b>\$ (78,100)</b>

**Manitoulin Centennial Manor**  
**Variance Analysis Report - Accommodation Envelope Wages**  
**For the month ended May 2021**

	<u>Productive Costs</u>				<u>Non-Productive Variance</u>	<u>Purchased Services Variance</u>	<u>Total Variance</u>	<u>Comments</u>
	<u>Usage Variance</u>		<u>Rate Variance</u>					
	<u>Hours</u>	<u>Amount \$</u>	<u>Wage Rate</u>	<u>Amount \$</u>				
<u>Office &amp; Administration:</u>								
Total Office & Administration	(14.9)	(760)		228	(359)	-	(892)	
<u>Dietary:</u>								
22020 Food Service Supervisor (O)	102.9	3,155	\$ 8.46	290	774	-	4,219	This position is currently vacant, home plans to hire a replacement by July 2021. Meanwhile, the lead cook is helping out some duties (e.g. updating food report, inventory count).
41010.41020 Cook 1&2	(14.3)	(315)	\$ 0.51	234	(3,854)	-	(3,934)	
Total Dietary	64.9	2,343		299	(4,289)	(1,023)	(2,669)	Non-productive variance mainly due to WCB modified duties and other premiums for responsibility allowance.
<u>Housekeeping:</u>								
42100 Housekeeping Aide (O)	39.0	856	\$ (0.05)	(19)	949	-	1,787	Non-productive variance due to orientation \$1K.
Total Housekeeping	39.0	856		(19)	949	-	1,787	
<u>Laundry:</u>								
Total Laundry	11.4	250		2	93	-	345	
<u>Maintenance:</u>								
22700 Maintenance Supervisor (O)	60.3	1,844	\$ 30.60	-	188	-	2,033	This position will remain vacant in foreseeable future as ED is covering part of Maintenance duties (confirmed with ED 02/11/21).
Total Maintenance	65.2	1,956		0	325	-	2,281	
Total OA Wage Variance	165.5	4,645		510	(3,281)	(1,023)	851	

**\*\*Only Job Classes with significant variances are shown**

**Centennial Manor  
Variance Analysis Report  
For the month ended May 2021**

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**Food Expenses**

**Raw Food:**

Food is under by \$0.4K in current month. Based on trends from past years, home generally spends more on food and exceeds food funding. Year-to-date, food is overspent \$5K.

**Current  
Month's  
Variance  
Favourable/**

\$ 400

**Total Food Expense Variance**

**\$ 400**

**Total Net Food Income Variance**

**\$ 400**

**Centennial Manor  
Variance Analysis Report  
For the month ended May 2021**

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**Nursing Revenue**

**Pandemic Funding:**

The favourable variance mainly due to tranche 2 & 3 of 2021/2022 pandemic prevention & containment funding, \$84,200, and additional PSW TWE funding, \$38,970, received in current month.

**Current  
Month's  
Variance  
Favourable/**

\$ 123,200

**Deferred Nursing Revenue:**

The Nursing and Personal Care Envelope costs are expense accountable and when funds are not spent, they must be returned to the Ministry of Health and deferred. Current spending patterns result in the following revenue adjustments:

\$ (45,800)

<u>Envelope</u>	<u>Monthly</u>		<u>Additional Revenue/ (Revenue Deferral)</u>		<u>Budget</u>	<u>Variance</u>
	<u>Expenditure</u>	<u>Funding</u>				
<b>Pandemic</b>	\$ 61,575	\$ 84,200	\$ (22,625)	\$ -	\$ (22,625)	
<b>IPAC Staff &amp; Training</b>	\$ -	\$ -	\$ -	\$ -	\$ -	(1)
<b>Pandemic PSW TWE</b>	\$ 16,002	\$ 38,970	\$ (22,968)	\$ -	\$ (22,968)	(2)
<b>FALLS PREVENTION</b>	\$ -	\$ 500	\$ (500)	\$ -	\$ (500)	(2)
<b>Pandemic Screener &amp; Testing</b>	\$ -	\$ -	\$ -	\$ -	\$ -	(3)
	<b>\$ 291,300</b>	<b>\$ 330,927</b>	<b>\$ (45,805)</b>	<b>\$ -</b>	<b>\$ (45,805)</b>	

(1) IPAC Staffing is overspent \$128 calendar year to date.

(2) Pandemic PSW TWE is underspent \$39,966 calendar year to date.

(3) Pandemic Screener&Testing is overspent \$3,581 calendar year to date.

**Intra-Envelope Deferral Adjustment:**

MOH regulations allow for the transfer of underspent envelope funding in Nursing and Programs to overspending in Nursing, Programs and Food. As a result of year to date spending, there was an adjustment made in the current

\$ (1,000)

**Total Nursing Revenue Variance**

**\$ 76,400**

**Nursing Expenses**

**Productive Wages and Salaries:**

Please refer to page 9.

**Current  
Month's  
Variance  
Favourable/**

\$ (44,500)

**Benefits:**

The unfavourable variance is partially due to benefits for unbudgeted MDS/RAI position, \$2K, on a recurring basis (this position was missed in budget, when there is a staff working 75 bi-weekly hours), remainder is due to pandemic benefits.

\$ (10,300)

**Supplies:**

The unfavourable variance is mainly due to pandemic supplies, \$17K.

\$ (15,100)

**Other G&A Costs:**

The unfavourable variance is due to pandemic courier charges.

\$ (2,600)

**Operating Expenses with a variance of less than \$1,000:**

There is no other material variances.

\$ 200

**Total Nursing Expense Variance**

**\$ (72,300)**

**Total Net Nursing Income Variance**

**\$ 4,100**

**Manitoulin Centennial Manor**  
**Variance Analysis Report - Nursing Envelope Wages**  
**For the month ended May 2021**

	Productive Costs				Non-Productive	Purchased	Total Variance	Comments
	Usage Variance		Rate Variance		Variance	Services		
	Hours	Amount \$	Wage Rate	Amount \$		Variance		
<b><u>NURSING:</u></b>								
33000 Registered Nurse (ONA)	(55)	(2,242)	\$ (1.37)	(975)	(1,688)	-	(4,905)	More hours worked to cover short-staffed RPN. Non-productive variance mainly due to overtime premiums.
33010 Registered Nurse - PT (ONA)	(65)	(3,135)	\$ 1.19	158	185	-	(2,791)	More hours worked to cover short-staffed RPN.
33100 RPN(S)-RPN	390	10,231	\$ (0.00)	(1)	3,404	-	13,634	Position is currently short-staffed and home is trying to recruit. Non-productive variance mainly due to vacation & illness.
42310 Health Care Aide (S)	18	398	\$ 0.01	22	(5,164)	13,950	9,206	No agency services hired in current month.
20086 MDS/RAI	(100)	-	\$ (26.23)	(2,614)	(105)	-	(2,718)	This position was not budgeted for in 2021. Annual impact is estimated at \$60K (povided 75 bi-weekly hours worked each month throughout the year)
<b>Total Regular Nursing</b>	<b>199</b>	<b>5,541</b>		<b>(3,355)</b>	<b>(4,967)</b>	<b>13,950</b>	<b>11,170</b>	
<b><u>PANDEMIC Sub-envelope</u></b>								
COVID-19 Purchased Services	-	-	\$ -	-	-	(12,676)	(12,676)	Unbudgeted COVID-19 wages.
COVID-19 Nursing Clerk	(66)	-	\$ (21.24)	(1,393)	(124)	-	(1,517)	Unbudgeted COVID-19 wages.
COVID-19 Receptionist	(263)	-	\$ (16.00)	(4,206)	(247)	-	(4,453)	Unbudgeted COVID-19 wages.
COVID-19 RN-PT	(39)	-	\$ (33.22)	(1,282)	(186)	-	(1,468)	Unbudgeted COVID-19 wages.
COVID-19 Resident Care Assistant	-	-	\$ -	-	(90)	-	(90)	Unbudgeted COVID-19 wages.
COVID-19 Housekeeping Aide	(289)	-	\$ (21.62)	(6,239)	(499)	-	(6,738)	Unbudgeted COVID-19 wages.
COVID-19 Laundry Aide	(73)	-	\$ (22.02)	(1,616)	(116)	-	(1,732)	Unbudgeted COVID-19 wages.
COVID-19 Health Care Aide	(298)	-	\$ (22.30)	(6,633)	(599)	-	(7,233)	Unbudgeted COVID-19 wages.
COVID-19 Screener	(75)	-	\$ (12.73)	(961)	(249)	-	(1,210)	Unbudgeted COVID-19 wages.
COVID-19 Activity Aide	(133)	-	\$ (16.00)	(2,134)	(136)	-	(2,270)	Unbudgeted COVID-19 wages.
COVID-19 PSW	(60)	-	\$ (16.00)	(960)	(60)	-	(1,020)	Unbudgeted COVID-19 wages.
<b>Total PANDEMIC Envelope</b>	<b>(1,295)</b>	<b>288</b>	<b>(181)</b>	<b>(25,424)</b>	<b>(2,307)</b>	<b>(12,676)</b>	<b>(40,119)</b>	
<b><u>PANDEMIC PAY Sub-envelope:</u></b>								
<b>Total PANDEMIC Sub-envelope</b>	<b>-</b>	<b>(288)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(288)</b>	
<b><u>Pandemic PSW TWE Sub-Envelope</u></b>								
COVID-19 PSW	-	(9,510)	\$ -	-	(5,328)	-	(14,838)	Unbudgeted COVID-19 wages.
COVID-19 HCA	-	(453)	\$ -	-	(4)	-	(457)	Unbudgeted COVID-19 wages.
<b>Total PSW TWE Sub-Envelope</b>	<b>-</b>	<b>(9,963)</b>		<b>-</b>	<b>(5,333)</b>	<b>-</b>	<b>(15,296)</b>	
<b><u>IPAC Staffing Envelope:</u></b>								
<b>IPAC Staffing Envelope</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>Pandemic Screener Envelope:</u></b>								
COVID-19 SCREENER	-	-	\$ -	-	-	-	-	Unbudgeted COVID-19 wages.
	-	-		-	-	-	-	
<b>Total NURSING Wage Variance</b>	<b>(1,096)</b>	<b>(4,421)</b>		<b>(28,779)</b>	<b>(12,606)</b>	<b>1,274</b>	<b>(44,533)</b>	

**\*\*Only Job Classes with significant variances are shown**



**Centennial Manor  
Variance Analysis Report  
For the month ended May 2021**

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	<b>Current Month's Variance Favourable/</b>
<b><u>Program Revenue</u></b>	
<b>Intra-Envelope Deferral Adjustment:</b>	
MOH regulations allow for the transfer of underspent envelope funding in Nursing and Programs to overspending in Nursing, Programs and Food. As a result of year to date spending, there was an adjustment made in the current month.	\$ 900
<b>Total Program Revenue Variance</b>	<b><u>\$ 900</u></b>

	Current Month's Variance Favourable/
<b><u>Program Expenses</u></b>	
<b>Productive Wages and Salaries:</b> Please refer to page 12.	\$ (600)
<b>Operating Expenses with a variance of less than \$500:</b> There is no other material variances.	\$ (300)
<b>Total Program Expense Variance</b>	<u><u>\$ (900)</u></u>
<b>Total Net Program Income Variance</b>	<u><u>\$ -</u></u>
<b>TOTAL VARIANCE</b>	<u><u>\$ (73,600)</u></u>

Manitoulin Centennial Manor  
Variance Analysis Report - Program Envelope Wages  
For the month ended May 2021

	<u>Productive Costs</u>				<u>Non-Productive Variance</u>	<u>Purchased Services Variance</u>	<u>Total Variance</u>	<u>Comments</u>
	<u>Usage Variance</u>		<u>Rate Variance</u>					
	<u>Hours</u>	<u>Amount \$</u>	<u>Wage Rate</u>	<u>Amount \$</u>				
<u>PROGRAM:</u>								
Total Regular Program	(38.7)	(462)		120	(528)	282	(588)	

***\*\*Only Job Classes with significant variances are shown***

CURRENT MONTH						YEAR-TO-DATE					
ACTUAL	PRD	BUDGET	PRD	\$ VAR	PRD VAR	ACTUAL	PRD	BUDGET	PRD	\$ VAR	PRD VAR
<b><u>IPAC STAFFING &amp; TRAINING ENVELOPE STATEMENT</u></b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,680	\$ 2.73	\$ -	\$ -	\$ 22,680	\$ 2.73
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0.00)	\$ -	\$ -	\$ (0)	\$ (0.00)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,680	\$ 2.73	\$ -	\$ -	\$ 22,680	\$ 2.73
<b>TOTAL IPAC STAFF&amp;TRAINING REVENUE</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,220	\$ 1.59	\$ -	\$ -	\$ (13,220)	\$ (1.59)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,004	\$ 0.24	\$ -	\$ -	\$ (2,004)	\$ (0.24)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,585	\$ 0.91	\$ -	\$ -	\$ (7,585)	\$ (0.91)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,808	\$ 2.75	\$ -	\$ -	\$ (22,808)	\$ (2.75)
<b>TOTAL IPAC STAFF&amp;TRAINING EXPENSE</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (128)	\$ (0.02)	\$ -	\$ -	\$ (128)	\$ (0.02)
<b>NET IPAC STAFF&amp;TRAINING ENVELOPE</b>											

Envelope expired March 2021.

<b><u>PANDEMIC ENVELOPE STATEMENT</u></b>											
\$ 84,200	\$ 50.12	\$ -	\$ -	\$ 84,200	\$ 50.12	\$ 227,127	\$ 27.37	\$ -	\$ -	\$ 227,127	\$ 27.37
\$ (22,625)	\$ (13.47)	\$ -	\$ -	\$ (22,625)	\$ (13.47)	\$ (23,645)	\$ (2.85)	\$ -	\$ -	\$ (23,645)	\$ (2.85)
\$ 61,575	\$ 36.65	\$ -	\$ -	\$ 61,575	\$ 36.65	\$ 203,481	\$ 24.52	\$ -	\$ -	\$ 203,481	\$ 24.52
<b>TOTAL PANDEMIC REVENUE</b>											
\$ 40,119	\$ 23.88	\$ -	\$ -	\$ (40,119)	\$ (23.88)	\$ 150,173	\$ 18.10	\$ -	\$ -	\$ (150,173)	\$ (18.10)
\$ 3,868	\$ 2.30	\$ -	\$ -	\$ (3,868)	\$ (2.30)	\$ 14,914	\$ 1.80	\$ -	\$ -	\$ (14,914)	\$ (1.80)
\$ 17,588	\$ 10.47	\$ -	\$ -	\$ (17,588)	\$ (10.47)	\$ 52,914	\$ 6.38	\$ -	\$ -	\$ (52,914)	\$ (6.38)
\$ 61,575	\$ 36.65	\$ -	\$ -	\$ (61,575)	\$ (36.65)	\$ 218,001	\$ 26.27	\$ -	\$ -	\$ (218,001)	\$ (26.27)
<b>TOTAL PANDEMIC EXPENSE</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,520)	\$ (1.75)	\$ -	\$ -	\$ (14,520)	\$ (1.75)
<b>NET PANDEMIC ENVELOPE</b>											

\$37,500 pertained to March 2020 funding is derecognized in April 2021, as we are expecting to return it. \$126,300 for April-Jun2021 pandemic funding has been received and recorded.

<b><u>FALLS PREVENTION ENVELOPE STATEMENT</u></b>											
\$ 500	\$ 0.30	\$ 500	\$ 0.28	\$ -	\$ 0.02	\$ 2,757	\$ 0.33	\$ 2,500	\$ 0.28	\$ 257	\$ 0.05
\$ (500)	\$ (0.30)	\$ -	\$ -	\$ (500)	\$ (0.30)	\$ (1,163)	\$ (0.14)	\$ -	\$ -	\$ (1,163)	\$ (0.14)
\$ -	\$ -	\$ 500	\$ 0.28	\$ (500)	\$ (0.28)	\$ 1,594	\$ 0.19	\$ 2,500	\$ 0.28	\$ (906)	\$ (0.09)
<b>TOTAL FALLS PREVENTION REVENUE</b>											
\$ -	\$ -	\$ 500	\$ 0.28	\$ 500	\$ 0.28	\$ 1,594	\$ 0.19	\$ 2,500	\$ 0.28	\$ 906	\$ 0.09
\$ -	\$ -	\$ 500	\$ 0.28	\$ 500	\$ 0.28	\$ 1,594	\$ 0.19	\$ 2,500	\$ 0.28	\$ 906	\$ 0.09
<b>TOTAL FALLS PREVENTION EXPENSE</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET FALLS PREVENTION ENVELOPE</b>											

\*April-December 2020 unused fall fund balance of \$257 is recognized in January 2021 to cover expenses.

<b><u>PANDEMIC PSW TWE ENVELOPE STATEMENT</u></b>											
\$ 38,970	\$ 23.20	\$ -	\$ -	\$ 38,970	\$ 23.20	\$ 142,890	\$ 17.22	\$ -	\$ -	\$ 142,890	\$ 17.22
\$ (22,968)	\$ (13.67)	\$ -	\$ -	\$ (22,968)	\$ (13.67)	\$ (39,966)	\$ (4.82)	\$ -	\$ -	\$ (39,966)	\$ (4.82)
\$ 16,002	\$ 9.53	\$ -	\$ -	\$ 16,002	\$ 9.53	\$ 102,924	\$ 12.40	\$ -	\$ -	\$ 102,924	\$ 12.40
<b>TOTAL PANDEMIC PSW TWE REVENUE</b>											
\$ 15,296	\$ 9.10	\$ -	\$ -	\$ (15,296)	\$ (9.10)	\$ 85,566	\$ 10.31	\$ -	\$ -	\$ (85,566)	\$ (10.31)
\$ 707	\$ 0.42	\$ -	\$ -	\$ (707)	\$ (0.42)	\$ 17,357	\$ 2.09	\$ -	\$ -	\$ (17,357)	\$ (2.09)
\$ 16,002	\$ 9.53	\$ -	\$ -	\$ (16,002)	\$ (9.53)	\$ 102,924	\$ 12.40	\$ -	\$ -	\$ (102,924)	\$ (12.40)
<b>TOTAL PANDEMIC PSW TWE EXPENSE</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET PANDEMIC PSW TWE ENVELOPE</b>											

\*Envelope expiring June 30 2021.

<b><u>PANDEMIC SCREENER &amp; TESTING ENVELOPE STATEMENT</u></b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	\$ 6.51	\$ -	\$ -	\$ 54,000	\$ 6.51
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	\$ 6.51	\$ -	\$ -	\$ 54,000	\$ 6.51
<b>TOTAL SCREENER&amp;TEST REVENUE</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,018	\$ 6.03	\$ -	\$ -	\$ (50,018)	\$ (6.03)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,563	\$ 0.91	\$ -	\$ -	\$ (7,563)	\$ (0.91)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,581	\$ 6.94	\$ -	\$ -	\$ (57,581)	\$ (6.94)
<b>TOTAL SCREENER&amp;TEST EXPENSES</b>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,581)	\$ (0.43)	\$ -	\$ -	\$ (3,581)	\$ (0.43)
<b>NET PANDEMIC SCREENER&amp;TEST ENVELOPE</b>											

Envelope expired March 2021.

**Centennial Manor  
Balance Sheet  
As of May 31, 2021**

	May 31, 2021	December 31, 2020
<b>Current Assets</b>		
Cash and cash equivalents	\$ 766,282	\$ 579,249
* Reserves	\$ 290,000	\$ 240,000
Accounts Receivable-Municipality	\$ 69,408	\$ 15,574
Trust Funds	\$ (6,672)	\$ (6,672)
Accounts Receivable - Residents	\$ 6,348	\$ 15,432
** Accounts Receivable-Gov't paid	\$ 1,548	\$ (0)
Accounts Receivable	\$ 63,843	\$ 149,854
Inventory	\$ 16,558	\$ 18,848
Prepays	\$ 48,305	\$ 14,470
<b>Total Current Assets</b>	<b>\$ 1,255,619</b>	<b>\$ 1,026,756</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,255,619</b>	<b>\$ 1,026,756</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Short Term Loans	\$ 10,000	\$ 10,000
Accounts Payable - Vendors	\$ 24,143	\$ 114,166
Accounts Payable - Other	\$ -	\$ 95
Payroll Clearing	\$ 245,110	\$ 91,770
Accrued Liabilities - Vacation	\$ 176,358	\$ 145,364
Accrued Liabilities - Utilities	\$ 18,380	\$ 27,321
Accrued Liabilities - Management Fees	\$ 17,765	\$ 33,932
*** Accrued Liabilities - Other	\$ 134,761	\$ 136,406
Retrowages	\$ 7,584	\$ 3,942
**** Deferred Revenue	\$ 147,272	\$ 1,804
Accrued liabilities - Government Overfunding prior years	\$ 976	\$ 126,185
Food Clearing	\$ -	\$ 144
<b>Total Current Liabilities</b>	<b>\$ 782,350</b>	<b>\$ 691,130</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 782,350</b>	<b>\$ 691,130</b>
<b>Shareholder's Equity</b>		
Retained Earnings - Current Year	\$ 137,643	\$ 147,424
Retained Earnings	\$ 295,945	\$ 148,521
Reserve Funds	\$ 39,681	\$ 39,681
<b>Total Shareholder's Equity</b>	<b>\$ 473,269</b>	<b>\$ 335,626</b>
<b>TOTAL SHAREHOLDER'S EQUITY</b>	<b>\$ 473,269</b>	<b>\$ 335,626</b>
<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>\$ 1,255,619</b>	<b>\$ 1,026,756</b>

\*\$10K reserve for capital purchase is set up monthly beginning January 2019.

\*\*Balance gets cleared during year-end.

\*\*\*Include illness cashout balance \$78K (adjustment provided by auditor every year-end), regular accruals that will be reversed next month \$40K, and audit fees provision for the 2020-2021 \$16K.

\*\*\*\*Balances includes funding receivable/payable set up due to days difference, deferred revenue, recovery difference - gets cleared during year-end. Only balance remains at year-end is resident credit balances.

**Centennial Manor  
Statement of Changes  
For the month of May 2021**

	Current May 31, 2021	Year to Date May 31, 2021
<b>Operating Cash Flows</b>		
Net Earnings	\$ (71,788)	\$ 137,643
Net Change to Current Working Capital Items:		
Accounts Receivable	\$ 54,189	\$ 39,714
Inventory	\$ -	\$ 2,290
Prepays	\$ 5,054	\$ (33,835)
Accounts Payable & Accrued Liabilities	\$ 62,335	\$ 91,220
<b>Total Cash Provided (Used) By Operations</b>	<b>\$ 49,790</b>	<b>\$ 237,033</b>
<b>Investing Cash Flows</b>		
Investments	\$ (10,000)	\$ (50,000)
<b>Total Cash Provided (Used) By Investing Activities</b>	<b>\$ (10,000)</b>	<b>\$ (50,000)</b>
<b>Financing Cash Flows</b>		
<b>Total Cash Provided (Used) By Financing Activities</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Increase (Decrease) in cash</b>	<b>\$ 39,790</b>	<b>\$ 187,033</b>
Cash at beginning of period	\$ 726,492	\$ 579,249
Cash at end of period	\$ 766,282	\$ 766,282

**Centennial Manor**  
**Accounts Receivable Aged Trial Balance**  
**As of May 31, 2021**

	<b>Total</b>	<b>May</b>	<b>Apr</b>	<b>Mar</b>	<b>Feb &amp; Prior</b>
Total Municipality A/R Balance (1101060)	69,408	\$ 33,454	\$ 33,454	\$ 421	\$ 2,080
Total Resident A/R Balance (1101000)	6,348	\$ 6,344	\$ 4	\$ -	\$ -
<b>A/R Balance Subtotal</b>	<b>\$ 75,756</b>	<b>\$ 39,798</b>	<b>\$ 33,458</b>	<b>\$ 421</b>	<b>\$ 2,080</b>
Allowance for Doubtful Accounts	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total A/R Balance</b>	<b>\$ 75,756</b>	<b>\$ 39,798</b>	<b>\$ 33,458</b>	<b>\$ 421</b>	<b>\$ 2,080</b>

*\*Municipality AR Feb & Prior balance contains \$842 from Q1-2021 (Jan&Feb) & \$1,237.50 from Q4-2020.*

**Residents with a balance over 90 days**

<b>Resident Name</b>	<b>Total</b>	<b>May</b>	<b>Apr</b>	<b>Mar</b>	<b>Feb &amp; Prior</b>	<b>Comments</b>
	\$ -	\$ -	\$ -	\$ -	\$ -	

Updated By: Sharlene MacDonald

Date Updated: 6/14/2021

**Centennial Manor  
Repairs and Maintenance Analysis**

**Details for the month ended May 2021**

**Building R&M - Accommodation**

Department	Item Description	Supplier	Budgeted Item	Actual Amount
Maintenance	#10082403-00 Repair Sprinkler	SPI HEALTH AND SAFETY INC.	Provisional	\$ 758.01

		Budget	Variance
Total Accommodation Building R&M	\$	758.01	\$ 13,907.65
			\$ 13,149.64

**Equipment R&M - Accommodation**

Department	Item Description	Supplier	Budgeted Item
------------	------------------	----------	---------------

		Budget	Variance
Total Accommodation Equipment R&M	\$	-	\$ 3,439.83
			\$ 3,439.83

Total Accommodation R&M	\$	758.01	\$ 17,347.48	\$ 16,589.47
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**Summary of Full Year Repairs & Maintenance Spending Versus Budget - As of May 2021**

**Planned Building R&M Spending - Accommodation**

Budgeted Item	Year to Date Actual	Full Year Budget	Remaining Amount
Planned Building R&M	\$ 12,571.19	\$ 135,800.00	\$ 123,228.81
<b>Total Planned Building R&amp;M Spending</b>	<b>\$ 12,571.19</b>	<b>\$ 135,800.00</b>	<b>\$ 123,228.81</b>
<b>Total Provisional Building R&amp;M Spending</b>	<b>\$ 3,807.54</b>	<b>\$ 31,091.76</b>	<b>\$ 27,284.22</b>
<b>Total Accommodation Building R&amp;M</b>	<b>\$ 16,378.73</b>	<b>\$ 166,891.76</b>	<b>\$ 150,513.03</b>

**Planned Equipment R&M Spending - Accommodation**

Budgeted Item	Year to Date Actual	Full Year Budget	Remaining Amount
Planned Equipment R&M	\$ -	\$ 14,850.00	\$ 14,850.00
<b>Total Planned Spending</b>	<b>\$ -</b>	<b>\$ 14,850.00</b>	<b>\$ 14,850.00</b>
<b>Total Provisional Spending</b>	<b>\$ 1,955.27</b>	<b>\$ 26,427.96</b>	<b>\$ 24,472.69</b>
<b>Total Accommodation Equipment R&amp;M</b>	<b>\$ 1,955.27</b>	<b>\$ 41,277.96</b>	<b>\$ 39,322.69</b>

<b>Accommodation Repairs &amp; Maintenance Grand Total</b>	<b>\$ 18,334.00</b>	<b>\$ 208,169.72</b>	<b>\$ 189,835.72</b>
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**Centennial Manor  
Envelope Balance Summary  
As of May 31, 2021**

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Current Month - May 2021											
Food Envelope	Nursing Envelope								Program Envelope		
	Nursing	PADEMIC	IPAC STAFF&TRAINING	PADEMIC PSW TWE	FALL PREVENTION	PADEMIC SCREENER&TESTING	Net Nursing		Program	Net Program	
Revenue	\$ 17,744.40	\$ 202,663.40	\$ 84,200.00	\$ -	\$ 38,970.00	\$ 500.00	\$ -	\$ 326,333.40	\$ 22,431.60	\$ 22,431.60	
Expenses	\$ 17,297.02	\$ 213,434.07	\$ 61,575.35	\$ -	\$ 16,002.09	\$ -	\$ -	\$ 291,011.51	\$ 17,837.95	\$ 17,837.95	
Total Under/(Over) Spend	\$ 447.38	\$ (10,770.67)	\$ 22,624.65	\$ -	\$ 22,967.91	\$ 500.00	\$ -	\$ 35,321.89	\$ 4,593.65	\$ 4,593.65	
Intra-envelope Deferral	\$ -	\$ 4,593.65						\$ 4,593.65	\$ (4,593.65)	\$ (4,593.65)	
Adjusted Under/(Over) Spend	\$ 447.38	\$ (6,177.02)	\$ 22,624.65	\$ -	\$ 22,967.91	\$ 500.00	\$ -	\$ 39,915.54	\$ -	\$ -	

January to May 2021											
Food Envelope	Nursing Envelope								Program Envelope		
	Nursing	PADEMIC	IPAC STAFF&TRAINING	PADEMIC PSW TWE	FALL PREVENTION	PADEMIC SCREENER&TESTING	Net Nursing		Program	Net Program	
Revenue	\$ 86,432.40	\$ 981,129.58	\$ 227,126.58	\$ 22,680.00	\$ 142,890.00	\$ 2,756.82	\$ 54,000.00	\$ 1,430,582.98	\$ 109,263.60	\$ 109,263.60	
Expenses	\$ 91,653.67	\$ 1,016,783.65	\$ 218,000.72	\$ 22,808.47	\$ 102,923.67	\$ 1,593.57	\$ 57,580.81	\$ 1,419,690.89	\$ 89,249.32	\$ 89,249.32	
Total Under/(Over) Spend	\$ (5,221.27)	\$ (35,654.07)	\$ 9,125.86	\$ (128.47)	\$ 39,966.33	\$ 1,163.25	\$ (3,580.81)	\$ 10,892.09	\$ 20,014.28	\$ 20,014.28	
Intra-envelope Deferral	\$ -	\$ 20,014.28						\$ 20,014.28	\$ (20,014.28)	\$ (20,014.28)	
Adjusted Under/(Over) Spend	\$ (5,221.27)	\$ (15,639.79)	\$ 9,125.86	\$ (128.47)	\$ 39,966.33	\$ 1,163.25	\$ (3,580.81)	\$ 30,906.37	\$ -	\$ -	

Total Calendar Year Under/(Over) Spend (Before Intra-Envelope Adjustments)	\$ (5,221.27)	\$ (35,654.07)	\$ 9,125.86	\$ (128.47)	\$ 39,966.33	\$ 1,163.25	\$ (3,580.81)	\$ 10,892.09	\$ 20,014.28	\$ 20,014.28	
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*\*Program underspend is budgeted to transfer to Nursing to cover overspend.*

*\*\*Pandemic containment & prevention envelope is in an underspend position of \$23,645.36 as of May 2021 for the new 2021-2022 fiscal period.*

*\*\*\*As of May 2021, \$20,014.28 of Program underspend is transferred to Nursing to cover overspend.*

*\*\*\*\*PSW TWE has been extended to June 30th 2021 - \$39,966.33 is deferred as of May 2021.*

**Falls Prevention Funding:**

	2020 Apr-Dec	2021 Jan-Mar	2020-2021 Total
Funding	\$ 4,500.00	\$ 1,500.00	\$ 6,000.00
Expense	\$ (4,243.18)	\$ (1,593.57)	\$ (5,836.75)
	\$ 256.82	\$ (93.57)	\$ 163.25

	2021 Apr-Dec	2022 Jan-Mar	2021-2022 Total
Funding	\$ 1,000.00	\$ -	\$ 1,000.00
Expense	\$ -	\$ -	\$ -
	\$ 1,000.00	\$ -	\$ 1,000.00

**Calendar year:**

	2021 Total
Funding	\$ 2,500.00
Expense	\$ (1,593.57)
	\$ 906.43

**IPAC Minor Capital (April 2021 - March 2022)**

Funding Received	\$ 65,240.00
Expenses	\$ (15,611.17)
	\$ 49,628.83

**Minor Capital (April 2021 - March 2022)**

Funding Received	\$ 8,212.00
Expenses	\$ -
	\$ 8,212.00

**COVID-19 PANDEMIC FUNDING & EXPENSES**  
**Manitoulin Centennial Manor**  
**APRIL 2021 - MARCH 2022**

	CURRENT MONTH	Apr'21-Mar'22
PANDEMIC FUNDING*	84,200.00	126,300.00
DEFERRAL**	(22,624.65)	(23,645.36)
DERECOGNITION OF MARCH 2020 FUNDING*	-	(37,500.00)
REVERSAL OF MARCH 2020 DEFERRAL**	-	22,980.50
<b>TOTAL REVENUE</b>	<b>61,575.35</b>	<b>88,135.14</b>
PUBLIC HEALTH LEAVE & ADDITIONAL HOURS	26,233.04	41,706.18
NEW SCREENER	1,209.90	19,146.94
PANDEMIC - PURCHASED SERVICES	12,676.49	13,918.53
<b>WAGES SUBTOTAL</b>	<b>40,119.43</b>	<b>74,771.65</b>
<b>BENEFITS</b>	<b>3,868.24</b>	<b>8,144.41</b>
MASKS	387.40	387.40
FACE SHIELDS	-	-
GOWNS	110.04	110.04
GOLVES	1,467.75	2,827.98
HAND SANITIZER	-	-
OTHER SUPPLIES	13,015.59	13,741.05
EQUIPMENT	-	65.21
OTHER G&A COSTS	2,606.90	2,606.90
<b>SUPPLIES AND OTHER EXPENSES SUBTOTAL</b>	<b>17,587.68</b>	<b>19,738.58</b>
<b>TOTAL EXPENSES</b>	<b>61,575.35</b>	<b>102,654.64</b>
<b>NET PANDEMIC</b>	<b>-</b>	<b>(14,519.50)</b>

**Note**

**2020/2021 is actually in an overspent position, \$14,519.50.**

**As of May 2021 - \$23,645.36 is deferred and envelope is balanced.**

\*\$37,500 funding pertained to March 2020 was included in prior fiscal year - this is entirely deferred in April 2021 as we are expecting to return this amount to ministry. Therefore, it was manually input for the 2021/2022 fiscal year to show the accrue envelope position.

\*\*\$22,980.50 is deferred in March 2021 - this is reversed in April 2021. After adjusting for the \$37.5K March 2020 deferred in April 2021 - last fiscal year was indeed in an overspend position of \$14,519.50

**COVID-19 \$3 PSW WAGE ENHANCEMENT**  
**Manitoulin Centennial Manor**  
**OCTOBER 2020 - JUNE 2021**

	<b>CURRENT MONTH</b>	<b>Oct'20-Jun'21</b>
PSW TWE FUNDING	38,970.00	142,890.00
DEFERRAL	(22,967.91)	(39,966.33)
<b>TOTAL REVENUE</b>	<b>16,002.09</b>	<b>102,923.67</b>
PSW TWE WAGES	15,295.59	85,566.23
PSW TWE BENEFITS	706.50	17,357.44
<b>TOTAL EXPENSES</b>	<b>16,002.09</b>	<b>102,923.67</b>
<b>NET PANDEMIC</b>	<b>-</b>	<b>-</b>

**Minutes - Billings Township  
Public Library Board Meeting  
Tuesday, Feb. 16, 2021**

**Attendance**

Jill Ferguson, CEO

Board Members Present: Phyllis Cacciotti, Bill Elliott, Barb Erskine, Gail Los, Renee Patterson, Willa Wilson

Absent: Michael Hunt

Library Intern: Darcy Wood

Heritage Committee members: Diane Fraser, Sabine Huege

**Passing of Minutes**

Moved: Rene, 2nd Phyllis. That the minutes of Jan. 19 be accepted. Cd

**Financial Report**

Moved Barb, 2nd Rene. That the Financial report be accepted. Cd.

**Librarian's Report**

Noted by Jill that while physical visits to the library were much lower than previous *month* due to lockdown the Overdrive lending was considerably higher.

**Correspondence:** None

**How It All Began:**

Darcy reported with visual highlights of the layout and added information in the updated and revised version. includes 360 pages with 64 in colour. The lowest prices for printing from the firm in Espanola, dependant on the number of copies run from approximately \$22 for matte paper to \$25 with glossy paper. The various options were discussed, with decisions postponed until the following meeting. Darcy was congratulated for doing an excellent job on the revision.

**New Business**

Jill has applied for \$1950 to a grant for small libraries.

The library is now open for on-site visits by the public.

**Book Sale:** Ideas for holding a book sale during Covid were discussed. Pre-orders of a bag of books; Drive throughs where a bag of books or recorded material were picked up at the door from a vehicle; Walk throughs where a time restriction with social distancing are all options to be explored.

**Adjournment 8P.M.**

Secretary, Bill Elliott. Next meeting secretary, Barb Erskin

**MINUTES – Billings Township  
Public Library Board Meeting  
Tuesday, March 16, 2021**

**Attendance:**

Jill Ferguson, C.E.O.

Board Members Present: Bill Elliott, Barb Erskine (recording secretary), Michael Hunt, Gail Los, Renee Patterson, Willa Wilson

Regrets: Phyllis Cacciotti

**Minutes of February 16, 2021**

Moved by Gail, seconded by Renee. That the minutes of February 16<sup>th</sup>, 2021 be accepted. Carried.

**Treasurer's Report**

Jill reported that council has not yet approved the 2021 budget so this year's monies have not yet been transferred to the library. However, our financial situation is such that the library does not need an advance at this time. She has spoken to Bruce Mercer, the township finance officer, about the situation. Willa can make a formal request for an advance should the need arise. The library received a donation (\$100) in the past month and the Southern Ontario Library Services Internet subsidy.

Moved by Renee, seconded by Bill. That the Treasurer's Report be accepted. Carried.

**Council Report**

Michael reported on the March 15, 2021 council meeting in which that council:

- Accepted and passed the most recent report on the township water quality; township water is free of contamination
- Approved the purchase and use of the Lone Worker app to protect the safety of township employees who may be working alone
- Approved the use of the Park Centre parking lot by 4elements living arts for Elemental Festival on September 25, 2021
- Supported the request for extension of funding for the Municipal Energy Planning program to funding agencies
- Approved the search for a company to work with Manitoulin Streams to find an appropriate site for a new pedestrian bridge across the Kagawong River connected to the river walking trail
- Passed the first reading of a revised Noise By-Law

**Librarian's Report**

Jill reported COVID-19 lockdown conditions determined library services until February 16 at which time the lockdown was eased and patrons were once again allowed into the library. Consequently, the patron count was lower than in February 2020, a period prior to any COVID restrictions. Interlibrary Loans are still active and the library takes precautions with "resting" books as per COVID safety precautions. Overdrive use was higher this year for the past month than in the 2020. Less in-person access for patrons may account for lower donations than in 2020. With the occurrence of lockdown once again, the library must apply limitations such as pick-up services only.

## **Correspondence**

Jill received a letter from EXP, the engineering services that will be working on the nearby Main St. Hill project notifying about a “pre-blast” survey. This action simply involved an exterior inspection of the library building for any deficiencies prior to any blasting associated with the project.

## **Old Business**

- Pat Morris Communities Matter Grant—the library’s application for this funding was unsuccessful although the grant committee made favourable comments about the quality of the proposal
- How It All Began—
  - Indigenous community consultation—Discussion of possible title changes to reflect the non-Indigenous nature of most of the book’s content; How It All Began would remain the first title; subtitle would be tweaked to read “An Early History of Settlement...”; discussion of the possible need for Indigenous consultation when reporting Indigenous history in the opening chapter of the book; Indigenous consultation was completed for the Billings Connection Trail plaques so someone will search the content of the plaques to see if this content can be used in chapter; also will continue search for local Indigenous resources to review the draft information
  - Cover option—Museum and many library board members are in favour of using the option that includes pictures of the Falls and Mudge Bay
  - Darcy’s Last Day—Darcy finishes at the end of the month’ she has worked hard and made a lot of improvements for the text. Discussion of possible gift such as cutting board from Rachel Ball with Manitoulin theme

## **New Business**

- Summer student funding available via township
  - Advertisements went out beginning of Feb.—position starts in July and resumes will be available next month for review

## **Other**

Summer fund raising will be discussed at next meeting

## **Adjournment**

Meeting adjourned at 7:53 pm passed by Renee and seconded by Bill

Secretary for next meeting: Phyllis

Next meeting: April 20, 2021

# **Minutes ~ Billings Township Public Library Board Meeting Tuesday, April 20<sup>th</sup>, 2021**

## **Attendance**

Jill Ferguson, C.E.O.

Board Members Present: Willa Wilson, Renee Patterson, Barb Erskine, Gail Los, Bill Elliott, Michael Hunt, Phyllis Cacciotti (recording secretary)

## **Passing of Minutes**

The minutes of March 16<sup>th</sup>, 2021 were passed by Gail and seconded by Renee.

## **Treasurer's Report**

The financial report dated March 31<sup>st</sup> was reviewed and it was noted it was not quite up-to-date (\$2,161.00 in books purchased as well as \$300.00 in board games that is not reflected). The financials are on target for the year. The budget has not yet been approved by the township. It was moved by Phyllis and seconded by Barb to accept the financial statement.

## **Council Report**

- Michael shared that a resolution of support was made for a Provincial Suicide Hotline for Caledon. It will hopefully be implemented province-wide and consist of a 3-digit number—988—to call for help.
- A \$10,000.00 advance on the budget was approved for the library.

## **Librarian's Report**

Jill noted the patron count is low as can be expected during the ups and downs of the pandemic restrictions. Patrons were still allowed into the library up to mid-month. The total circulation of 360 is still fair.

## **Correspondence**

None

## **Old Business**

- With regards to the cleaning contract, the township has now advertised for the job. It comprises 20 to 40 hours/month depending on the season. Jill purchased a small vacuum cleaner which was needed.
- The student, Darcy, completed her contract March 30<sup>th</sup> and a card and gift were presented to her. The publication "How It All Began" was completed other than a small section on indigenous history which is being added. There is also a missing piece on the historical plaques in Billings and a digital copy of the text will be requested from the township. Darcy will input the changes. It is hoped the book can be launched by the end of June.

## **New Business**

- Nothing has changed with the lockdown orders for the library and drop-off and pick-up only is being allowed.
- Emily Patterson has once again been hired for the summer student position but this will be her last year (there are two candidates for next summer).
- Fundraising ideas for the library were discussed:
  - 1) Blind Date with a Book: wrap a book in brown paper with a teaser about the book without giving the title or author. Put names into a draw of those who purchased books and win a coffee from Sugar Bush and a sweet treat from Chocolate Works or Finnia Chocolate in Gore Bay. This could be done at the market and 20 or 25 different books could be sold.
  - 2) Book Sale: Books could be sold as a bundle in a book bag at the market by FOBL who has sold books in the past. Discussion occurred about reordering book bags and all were in agreement this should be done. Jill has priced them and with a quantity of 200, come out to about \$2.53 each. A colour needs to be chosen and Jill will send the link.
  - 3) Raffle: Mark Denomme, a seasonal resident from Kitchener, donated a painting last year and has offered to donate another one. A raffle could be set-up online.

Meeting adjourned at 7:42 pm



## **Billings Public Library Board Minutes for Meeting of May 18, 2021**

**Attendance:** Jill Ferguson CEO, Phyllis Cacciotti, Barb Erskine, Michael Hunt, Gail Los, Renee Patterson, Willa Wilson Absent: Bill Elliott

**Minutes of April 20th:** Moved by Barb. Seconded by Gail.

**Treasurer's Report:** No report available this month. Jill will try to set up a regular routine with the town office to have the report available.  
The financial situation is fine, as we have received the advance on our funds from the township.

**Council Report:** - A by-law exception has been granted to Colen McKeever to allow him to place a temporary storage container on Upper street.

- The application for funding for the rink has been rejected. The town is hoping to be accepted in a later intake.
- Deadline for nominations for senior of the year is May 31st.

**Librarian's Report:** - Overdrive circulation is on par with last year.

- Overall circulation is down a bit from 2018, 2019, but still reasonable considering the COVID situation.
- Patrons can select books by going to the website ([www.billings-library.com](http://www.billings-library.com)), facebook or by phone. They can ask for books by author, title, or genre.

**Correspondence:** None

**Old Business:** - *How It All Began:* Old intro has been removed and an Indigenous section has been added. The old cover will be added inside the book. The goal is to go to print and have the book available by the end of June or early July.

- Blind date with a book fundraiser: Donors have been found who are willing to donate gift cards to include in the book package. The plan is to make the packages available for a limited time at the market.
- Market fundraiser: Can sell perpetual calendars remaining from previous years, as well as books and bags.
- We still have not got a cleaner for the building.
- Book bag colour chosen: Lime Green

**New Business:** - Ideas for jobs for summer student in the event of a slow summer: update website, create a virtual tour of the library, create author/book highlights/features.

- Summer fundraising ideas: Trivia night (Kahoot?) possibly at Old Church
- Book sale: Bags of books by genre/author
- Need to check with FOBL to see if they are interested in doing the market this year



Financial Statements of

**BOARD OF HEALTH FOR THE  
SUDBURY & DISTRICT  
HEALTH UNIT**

**(OPERATING AS PUBLIC HEALTH SUDBURY  
& DISTRICTS)**

And Independent Auditors' Report thereon

Year ended December 31, 2020



KPMG LLP  
Claridge Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Canada  
Telephone (705) 675-8500  
Fax (705) 675-7586

## INDEPENDENT AUDITORS' REPORT

To the Board Members of the Board of Health for the Sudbury & District Health Unit (operating as Public Health Sudbury & Districts), Members of Council, Inhabitants and Ratepayers of the Participating Municipalities of the Board of Health for the Sudbury & District Health Unit

### ***Opinion***

We have audited the accompanying financial statements of The Board of Health for the Sudbury & District Health Unit operating as Public Health Sudbury & Districts (the Entity), which comprise:

- the statement of financial position as at December 31, 2020
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2020, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

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

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

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



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

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

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

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

***Auditors' 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 auditors' report that includes our opinion.

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

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

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

We also:

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

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

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



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- 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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a single horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

June 17, 2021

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Financial Position

December 31, 2020, with comparative information for 2019

	2020	2019
<b>Financial assets</b>		
Cash and cash equivalents	\$ 17,922,732	\$ 16,710,305
Accounts receivable	301,178	358,227
Receivable from the Province of Ontario	1,357,961	286,617
	<u>19,581,871</u>	<u>17,355,149</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	1,908,800	1,807,946
Deferred revenue	466,524	362,121
Payable to the Province of Ontario	1,099,437	532,065
Employee benefit obligations (note 2)	3,294,290	2,956,463
	<u>6,769,051</u>	<u>5,658,595</u>
Net financial assets	12,812,820	11,696,554
Non-financial assets:		
Tangible capital assets (note 3)	4,652,960	5,097,476
Prepaid expenses	351,206	325,038
	<u>5,004,166</u>	<u>5,422,514</u>
Commitments and contingencies (note 4)		
Accumulated surplus (note 5)	\$ 17,816,986	\$ 17,119,068

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Board Member

\_\_\_\_\_ Board Member

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

## (OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

### Statement of Operations and Accumulated Surplus

Year ended December 31, 2020, with comparative information for 2019

	Budget	Total	Total
	2020	2020	2019
	(unaudited)		
Revenue (note 9):			
Provincial grants	\$ 20,829,315	\$ 22,849,930	\$ 20,934,817
Per capita revenue from municipalities (note 7)	8,080,180	8,080,191	7,345,618
Other:			
Plumbing inspections and licenses	317,000	368,509	290,514
Interest	140,000	146,802	300,985
Other	545,154	814,144	883,397
	29,911,649	32,259,576	29,755,331
Expenses (note 9):			
Salaries and wages	19,493,909	20,539,456	18,295,647
Benefits (note 6)	5,608,614	5,747,346	5,041,211
Administration (note 8)	2,353,235	2,568,680	2,287,486
Supplies and materials	1,419,232	1,321,246	1,532,008
Amortization of tangible capital assets (note 3)	-	588,011	691,091
Small operational equipment	672,322	621,401	464,669
Transportation	364,337	175,518	307,048
	29,911,649	31,561,658	28,619,160
Annual surplus	-	697,918	1,136,171
Accumulated surplus, beginning of year	17,119,068	17,119,068	15,982,897
Accumulated surplus, end of year	\$ 17,119,068	\$ 17,816,986	\$ 17,119,068

See accompanying notes to financial statements.



# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Changes in Net Financial Assets

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Annual surplus	\$ 697,918	\$ 1,136,171
Purchase of tangible capital assets	(143,496)	(547,131)
Amortization of tangible capital assets	588,011	691,091
Change in prepaid expenses	(26,167)	(12,477)
Change in net financial assets	1,116,266	1,267,654
Net financial assets, beginning of year	11,696,554	10,428,900
Net financial assets, end of year	\$ 12,812,820	\$ 11,696,554

See accompanying notes to financial statements.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Cash Flows

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Cash flows from operating activities:		
Annual surplus	\$ 697,918	\$ 1,136,171
Adjustments for:		
Amortization of tangible capital assets	588,011	691,091
Change in employee benefit obligations	337,827	51,385
	1,623,756	1,878,647
Changes in non-cash working capital:		
Decrease in accounts receivable	57,049	174,150
Increase in receivable from the Province of Ontario	(1,071,344)	(110,558)
Increase in accounts payable and accrued liabilities	100,854	482,655
Increase in deferred revenue	104,403	47,385
Increase in payable to the Province of Ontario	567,372	35,604
Increase in prepaid expenses	(26,167)	(12,477)
	1,355,923	2,495,406
Cash flows from investing activity:		
Purchase of tangible capital assets	(143,496)	(547,131)
Increase in cash	1,212,427	1,948,275
Cash and cash equivalents, beginning of year	16,710,305	14,762,030
Cash and cash equivalents, end of year	\$ 17,922,732	\$ 16,710,305

See accompanying notes to financial statements.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

## (OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

### Notes to Financial Statements

Year ended December 31, 2020

---

The Board of Health for the Sudbury & District Health Unit, (operating as Public Health Sudbury & Districts), (the "Health Unit") was established in 1956, and is a progressive, accredited public health agency committed to improving health and reducing social inequities in health through evidence informed practice. The Health Unit is funded through a combination of Ministry grants and through levies that are paid by the municipalities to whom the Health Unit provides public health services. The Health Unit works locally with individuals, families and community and partner agencies to promote and protect health and to prevent disease. Public health programs and services are geared toward people of all ages and delivered in a variety of settings including workplaces, daycare and educational settings, homes, health-care settings and community spaces.

The Health Unit is a not-for-profit public health agency and is therefore exempt from income taxes under the Income Tax Act (Canada).

#### 1. Summary of significant accounting policies:

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

##### (a) Basis of accounting:

The financial statements are prepared using the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they are earned. 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.

##### (b) Cash and cash equivalents:

Cash and cash equivalents include guaranteed investment certificates that are readily convertible into known amounts of cash and subject to insignificant risk of change in value.

Guaranteed investment certificates generally have a maturity of one year or less at acquisition and are held for the purpose of meeting future cash commitments.

Guaranteed investment certificates amounted to \$2,323,093 as at December 31, 2020 (2019 - \$2,303,303) and these can be redeemed for cash on demand.

##### (c) Employee benefit obligations:

The Health Unit accounts for its participation in the Ontario Municipal Employee Retirement Fund (OMERS), a multi-employer public sector pension fund, as a defined contribution plan.

Vacation and other compensated absence entitlements are accrued for as entitlements are earned.

Sick leave benefits are accrued where they are vested and subject to pay out when an employee leaves the Health Unit's employ.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 1. Summary of significant accounting policies (continued):

### (c) Employee benefit obligations (continued):

Other post-employment benefits are accrued in accordance with the projected benefit method pro-rated on service and management's best estimate of salary escalation and retirement ages of employees. The discount rate used to determine the accrued benefit obligation was determined with reference to the Health Unit's cost of borrowing at the measurement date taking into account cash flows that match the timing and amount of expected benefit payments.

Actuarial gains (losses) on the accrued benefit obligation arise from the difference between actual and expected experiences and from changes in actuarial assumptions used to determine the accrued benefit obligation. These gains (losses) are amortized over the average remaining service period of active employees.

### (d) Non-financial assets:

Tangible capital assets and prepaid expenses are accounted for as non-financial assets by the Health Unit. Non-financial assets are not available to discharge 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.

### (e) Tangible capital assets:

Tangible capital assets are recorded at cost, and include amounts that are directly related to the acquisition of the assets. The Health Unit provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization periods are as follows:

Asset	Basis	Rate
Building	Straight-line	2.5%
Land improvements	Straight-line	10%
Computer hardware	Straight-line	30%
Leasehold improvements	Straight-line	10%
Website design	Straight-line	20%
Vehicles and equipment	Straight-line	10%
Equipment – vaccine refrigerators	Straight-line	20%
Computer software	Straight-line	100%

### (f) Prepaid expenses:

Prepaid expenses are charged to expenses over the periods expected to benefit from them.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

---

## 1. Summary of significant accounting policies (continued):

### (g) Accumulated surplus:

Certain amounts, as approved by the Board of Directors, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

The accumulated surplus consists of the following surplus accounts:

- Invested in tangible capital assets:

This represents the net book value of the tangible capital assets the Health Unit has on hand.

- Unfunded employee benefit obligations:

This represents the unfunded future employee benefit obligations comprised of the accumulated sick leave benefits, other post-employment benefits and vacation pay and other compensated absences.

The accumulated surplus consists of the following reserves:

- Working capital reserve:

This reserve is not restricted and is utilized for the operating activities of the Health Unit.

- Public health initiatives:

This reserve is restricted and can only be used for public health initiatives.

- Corporate contingencies:

This reserve is restricted and can only be used for corporate contingencies.

- Facility and equipment repairs and maintenance:

This reserve is restricted and can only be used for facility and equipment repairs and maintenance.

- Sick leave and vacation:

This reserve is restricted and can only be used for future sick leave and vacation obligations.

- Research and development:

This reserve is restricted and can only be used for research and development activities.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

---

## 1. Summary of significant accounting policies (continued):

### (h) Revenue recognition:

Revenue from government grants and from municipalities is recognized in the period in which the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government; and the amount can reasonably be estimated. Funding received under a funding arrangement, which relates to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes, is reflected as deferred revenue in the year of receipt and is recognized as revenue in the period in which all the recognition criteria have been met.

Other revenues including certain user fees, rents and interest are recorded on the accrual basis, when earned and when the amounts can be reasonably estimated and collection is reasonably assured.

### (i) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Directors. The budget figures are unaudited.

### (j) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are estimated amounts for uncollectible accounts receivable, employee benefit obligations and the estimated useful lives and residual values of tangible capital assets.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 2. Employee benefit obligations:

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2017 and forms the basis for the estimated liability reported in these financial statements. The next full valuation of the plan will be as of December 31, 2020.

	2020	2019
Accumulated sick leave benefits	\$ 667,497	\$ 710,365
Other post-employment benefits	1,475,123	1,348,868
	2,142,620	2,059,233
Vacation pay and other compensated absence	1,151,670	897,230
	\$ 3,294,290	\$ 2,956,463

The significant actuarial assumptions adopted in measuring the Health Unit's accumulated sick leave benefits and other post-employment benefits are as follows:

	2020	2019
Discount	4.00%	4.00%
Health-care trend rate		
Initial	6.42%	6.42%
Ultimate	3.75%	3.75%
Salary escalation factor	2.75%	2.75%

The Health Unit has established reserves in the amount of \$675,447 (2019 - \$675,447) to mitigate the future impact of these obligations. The accrued benefit obligations as at December 31, 2020 are \$2,202,391 (2019 - \$2,112,718).

	2020	2019
Benefit plan expenses:		
Current service costs	\$ 177,271	\$ 169,489
Interest	84,610	81,336
Amortization of actuarial loss	(6,286)	(6,282)
	\$ 255,595	\$ 244,543

Benefits paid during the year were \$172,209 (2019 - \$173,515). The net unamortized actuarial loss of \$59,771 (2019 - \$53,485) will be amortized over the expected average remaining service period.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 3. Tangible capital assets:

Cost:

		Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2020 Total
Balance, January 1, 2020	\$	26,938	7,153,834	396,739	2,686,438	410,602	69,845	2,580,217	252,346	13,576,959
Additions		-	-	-	121,407	4,605	-	17,483	-	143,495
Balance, December 31, 2020	\$	26,938	7,153,834	396,739	2,807,845	415,207	69,845	2,597,700	252,346	13,720,454

Accumulated amortization:

		Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2020	\$	-	3,109,063	396,739	2,122,827	410,602	69,845	2,219,717	150,690	8,479,483
Amortization		-	178,846	-	263,410	4,605	-	115,915	25,235	588,011
Balance, December 31, 2020	\$	-	3,287,909	396,739	2,386,237	415,207	69,845	2,335,632	175,925	9,067,494

Net book value

		Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2019	\$	26,938	4,044,771	-	563,611	-	-	360,500	101,656	5,097,476
At December 31, 2020		26,938	3,865,925	-	421,608	-	-	262,068	76,421	4,652,960



# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 3. Tangible capital assets (continued):

Cost:

		Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2019 Total
Balance, January 1, 2019	\$	26,938	7,068,781	396,739	2,363,853	374,825	69,845	2,486,251	242,596	13,029,828
Additions		-	85,053	-	322,585	35,777	-	93,966	9,750	547,131
Balance, December 31, 2019	\$	26,938	7,153,834	396,739	2,686,438	410,602	69,845	2,580,217	252,346	13,576,959

Accumulated amortization:

		Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2019	\$	-	2,932,343	396,739	1,788,436	374,825	69,845	2,099,774	126,430	7,788,392
Amortization		-	176,720	-	334,391	35,777	-	119,943	24,260	691,091
Balance, December 31, 2019	\$	-	3,109,063	396,739	2,122,827	410,602	69,845	2,219,717	150,690	8,479,483

Net book value

		Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2018	\$	26,938	4,136,438	-	575,417	-	-	386,477	116,166	5,241,436
At December 31, 2019		26,938	4,044,771	-	563,611	-	-	360,500	101,656	5,097,476

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

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## 4. Commitments and contingencies:

### (a) Line of credit:

The Health Unit has available an operating line of credit of \$500,000 (2019 - \$500,000). There is \$Nil balance outstanding on the line of credit at year end (2019 - \$Nil).

### (b) Lease commitments:

The Health Unit enters into operating leases in the ordinary course of business, primarily for lease of premises and equipment. Payments for these leases are contractual obligations as scheduled per each agreement. Commitments for minimum lease payments in relation to non-cancellable operating leases at December 31, 2020 are as follows:

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No later than one year	\$	250,042
Later than one year and no later than 5 years		1,007,868
Later than five years		1,194,143
	\$	2,452,053

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### (c) Contingencies:

The Health Unit is involved in certain legal matters and litigation, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved. Management is of the opinion that these matters are mitigated by adequate insurance coverage.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 5. Accumulated surplus:

The accumulated surplus consists of individual fund surplus accounts and reserves as follows:

	Balance, Beginning of Year	Annual Surplus (Deficit)	Purchase of Tangible Capital Assets	Balance, End of Year
Invested in tangible capital assets	\$ 5,097,476	(588,011)	143,496	\$ 4,652,961
Unfunded employee benefit obligation	(2,956,463)	(337,827)	-	(3,294,290)
Working capital reserve	5,745,748	1,623,756	(143,496)	7,226,008
Public health initiatives	2,500,000	-	-	2,500,000
Corporate contingencies	500,000	-	-	500,000
Facility and equipment repairs and maintenance	5,500,000	-	-	5,500,000
Sick leave and vacation	675,447	-	-	675,447
Research and development	56,860	-	-	56,860
	\$ 17,119,068	697,918	-	\$ 17,816,986

## 6. Pension agreements:

The Health Unit makes contributions to OMERS, which is a multi-employer plan, on behalf of its members. The plan is a defined contribution plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2020 was \$1,822,937 (2019 - \$1,766,045) for current service and is included within benefits expense on the statement of operations and accumulated surplus.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 7. Per capita revenue from municipalities:

	2020	2019
City of Greater Sudbury	\$ 6,949,771	\$ 6,317,974
Town of Espanola	214,534	195,030
Township of Sable and Spanish River	131,792	119,811
Municipality of French River	116,764	106,148
Municipality of Markstay-Warren	114,501	104,091
Township of Northeastern Manitoulin & The Islands	104,724	95,203
Township of Chapleau	94,220	85,654
Township of Central Manitoulin	84,201	76,545
Municipality of St. Charles	56,890	51,717
Township of Assiginack	37,093	33,720
Town of Gore Bay	36,366	33,059
Township of Baldwin	24,811	22,555
Township of Billings (and part of Allan)	24,650	22,408
Township of Gordon (and part of Allan)	22,064	20,057
Township of Nairn & Hyman	19,478	17,707
Township of Tehkummah	17,861	16,238
Municipality of Killarney	17,053	15,503
Township of Burpee	13,418	12,198
	<b>\$ 8,080,191</b>	<b>\$ 7,345,618</b>

## 8. Administration expenses:

	Budget 2020 (unaudited)	2020	2019
Professional fees	\$ 624,803	\$ 720,798	\$ 527,202
Building maintenance	379,925	445,072	525,514
Advertising	135,950	404,592	231,679
Telephone	200,686	281,783	188,322
Rent	306,712	267,000	262,925
Utilities	225,249	183,264	181,854
Liability insurance	117,849	115,712	109,903
Staff education	258,118	57,771	167,605
Postage	64,972	57,113	59,469
Memberships and subscriptions	38,971	35,575	32,980
Strategic planning	-	-	33
	<b>\$ 2,353,235</b>	<b>\$ 2,568,680</b>	<b>\$ 2,287,486</b>

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 9. Revenues and expenses by funding sources:

	OLHA	UIIP	Men C	HPV	Unorganized Territories	Ontario Sr. Dental Care Program	MOH/ AMOH	MCCSS: HBHC & PPNP	HIV-Aids Anonymous Testing	Non-Ministry	2019-20 One-time Funding Public Health Inspector Practicum	Needle Exchange Program	Sub-Total
Revenue:													
Provincial grants													
Operation	\$ 16,836,800	-	-	-	-	340,463	34,871	1,559,762	61,017	-	-	-	18,832,913
Mitigation grant	1,179,500	-	-	-	-	-	-	-	-	-	-	-	1,179,500
One-time	-	-	-	-	-	-	-	-	-	-	6,432	26,618	33,050
Unorganized territories	-	-	-	-	1,058,082	-	-	-	-	-	-	-	1,058,082
Municipalities	8,080,191	-	-	-	-	-	-	-	-	-	-	-	8,080,191
Plumbing and inspections	368,509	-	-	-	-	-	-	-	-	-	-	-	368,509
Interest	146,802	-	-	-	-	-	-	-	-	-	-	-	146,802
Other	359,098	13,170	6,248	10,515	-	-	-	-	-	425,113	-	-	814,144
	26,970,900	13,170	6,248	10,515	1,058,082	340,463	34,871	1,559,762	61,017	425,113	6,432	26,618	30,513,191
Expenses:													
Salaries and wages	17,322,979	11,328	5,680	9,134	644,927	60,183	34,871	1,229,450	49,646	278,331	5,683	-	19,652,212
Benefits	5,096,137	1,125	568	913	168,104	18,285	-	293,095	11,286	39,541	663	-	5,629,717
Transportation	23,527	-	-	-	118,052	652	-	27,639	-	58	86	-	170,014
Administration (note 8)	1,741,670	-	-	-	8,330	211,354	-	3,280	85	63,973	-	-	2,028,692
Supplies and materials	846,051	717	-	468	118,669	45,319	-	6,298	-	43,210	-	26,618	1,087,350
Small operational equipment	483,001	-	-	-	-	4,670	-	-	-	-	-	-	487,671
Amortization of tangible capital assets	588,011	-	-	-	-	-	-	-	-	-	-	-	588,011
	26,101,376	13,170	6,248	10,515	1,058,082	340,463	34,871	1,559,762	61,017	425,113	6,432	26,618	29,643,667
Annual surplus	\$ 869,524	-	-	-	-	-	-	-	-	-	-	-	869,524

OLHA - MOH Mandatory Cost-Shared

UIIP - Universal Influenza Immunization Program

Men C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCCSS - Ministry of Children, Community and Social Services: Health Babies Healthy Children/Prenatal Postnatal Nurse Practitioner

Non-Ministry - Non-Ministry Funded Initiatives

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

## 9. Revenues and expenses by funding sources (continued):

	2020-21 One-time Funding								
	COVID-19 Infection Prevention and Control Hub	COVID-19 Extraordinary Cost	COVID-19 Case and Contact Management	COVID-19 School Focused Nurses	MOH/AMOH Compensation	Ontario Senior Dental Care Program Capital	Temprary Pandemic Pay	Capital Infrastructure	Total
Revenue:									
Provincial grants									
Operation	\$ -	-	-	-	-	-	-	-	18,832,913
Mitigation grant	-	-	-	-	-	-	-	-	1,179,500
One-time	99	1,217,723	9,911	418,117	10,900	70,464	19,171	-	1,779,435
Unorganized territories	-	-	-	-	-	-	-	-	1,058,082
Municipalities	-	-	-	-	-	-	-	-	8,080,191
Plumbing and inspections	-	-	-	-	-	-	-	-	368,509
Interest	-	-	-	-	-	-	-	-	146,802
Other	-	-	-	-	-	-	-	-	814,144
	99	1,217,723	9,911	418,117	10,900	70,464	19,171	-	32,259,576
Expenses:									
Salaries and wages	-	505,792	-	353,343	9,621	-	18,488	-	20,539,456
Benefits	-	50,893	-	64,774	1,279	-	683	-	5,747,346
Transportation	-	5,504	-	-	-	-	-	-	175,518
Administration (note 8)	99	364,262	-	-	-	70,464	-	105,163	2,568,680
Supplies and materials	-	233,896	-	-	-	-	-	-	1,321,246
Small operational equipment	-	57,376	9,911	-	-	-	-	66,443	621,401
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-
	99	1,217,723	9,911	418,117	10,900	70,464	19,171	171,606	31,561,658
Annual surplus	\$ -	-	-	-	-	-	-	(171,606)	697,918

OLHA - MOH Mandatory Cost-Shared

UIIP - Universal Influenza Immunization Program

Men C - Meningococcal Vaccine Program

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCCSS - Ministry of Children, Community and Social Services: Health Babies Healthy Children/Prenatal Postnatal Nurse Practitioner

Non-Ministry - Non-Ministry Funded Initiatives

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2020

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## 10. Comparative information:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect the prior year surplus.

## 11. Financial risks:

The Health Unit's main sources of revenue are government operation grants, municipal levies and other service fees. In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian, Provincial and Municipal governments enacting emergency measures to combat the spread of the virus. The Health Unit realigned its resources in support of the COVID-19 response. In doing so, programs and services were adapted. Some programs were temporarily suspended while others were adjusted and delivered ensuring COVID-19 safe measures were put in place.

Significant resources were required to respond to the pandemic. The provincial government has provided financial relief in the form of grants totaling \$1,757,901. Of the provincial funding received, \$92,880 has been deferred and \$1,212,615 of provincial funding is to be received after year end.

The impact of COVID-19 is expected to negatively impact normal operations for a duration that cannot be reasonably predicted. The further overall operational and financial impact is highly dependent on the duration of COVID-19, including the potential occurrence of additional waves of the pandemic, and could be affected by other factors that are currently not known at this time. The Provincial government has made a commitment to fund the extraordinary expenses required to respond to COVID-19. Management is actively monitoring the effect of the pandemic on its financial condition, liquidity, operations, suppliers, and workforce. Given the daily evolution of the pandemic and the global responses to curb its spread, the Agency is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

## Township of Billings

### ACCOUNTS FOR PAYMENT from Jun 18, 2021 to Jul 02, 2021

Cheque No.	Cheque Date	Payee	Amount
6808	Jun 18, 2021	Minister of Finance MTO	763.00
6809	Jun 22, 2021	Canada Post Corporation	519.80
6810	Jul 02, 2021	Allens Auto Parts	129.61
6811	Jul 02, 2021	Bridal Veil Variety	312.57
6812	Jul 02, 2021	Denis Gratton Construction Ltd.	983,324.49
6813	Jul 02, 2021	EXP Services Inc.	34,447.41
6814	Jul 02, 2021	Farquhars Dairy	155.50
6815	Jul 02, 2021	Kenneth Roy	339.00
6816	Jul 02, 2021	Kiviaho, Connie	108.48
6817	Jul 02, 2021	Laurentian Business Product	97.78
6818	Jul 02, 2021	Manitoulin Fuels	3,624.94
6819	Jul 02, 2021	Massey Wholesale Ltd	96.13
6820	Jul 02, 2021	Mercer, Bruce	67.00
6821	Jul 02, 2021	Minister of Finance ( Policing)	17,993.00
6822	Jul 02, 2021	Municipal Property Assessment Corporation	9,087.20
6823	Jul 02, 2021	Northern Air & Mechanical Systems Inc	181.90
6824	Jul 02, 2021	Ontario Clean Water Agency	1,061.68
6825	Jul 02, 2021	Public Health Sudbury & Districts	2,156.79
6826	Jul 02, 2021	Steele's Home Hardware	56.17
6827	Jul 02, 2021	The Manitoulin Expositor	987.38
6828	Jul 02, 2021	Van Houtte Coffee Services	203.71
<b>Preauthorized Payments</b>			
DS	Jun 22, 2021	Bell Canada	561.60
DS	Jun 23, 2021	Payroll	15,866.54
DS	Jun 23, 2021	Canada Life-RSP	1,346.28
DS	Jun 24, 2021	Hydro One	3,730.33
DS	Jun 25, 2021	LBPC Leasing-office	175.00
DS	Jun 23, 2021	Wells Fargo-Lease Phone system	108.01
DS	Jul 02, 2021	DSSAB	19,854.76
		<b>Total</b>	<b>1,097,356.06</b>