



AGENDA

HUMAN RESOURCES, ADMINISTRATION & PUBLIC RELATIONS COMMITTEE MEETING

April 20, 2022 9:30 a.m.

Zoom Meeting

You Tube Channel: South Algonquin Council

1. Open Meeting/Call to order
2. Additions/Amendments to the Agenda
3. Adoption of the Agenda
4. Disclosure of Pecuniary Interest
5. Delegation – Sarah Napoli and Stephanie Brouse KPMG – Presentation of 2021 Audited Financial Statements
6. Unfinished Business
7. New Business
 - Budgetary Control Reports
 - Council Remuneration and Expenses By-Law
 - Council Vacancy Policy
 - CAO Report-Integrity Commissioner
 - Right to Disconnect Policy
 - Grants Policy
 - Senior of the Year
 - Whitney Public School Community Gardens Project
 - Streetlight Agreement
8. Adjournment

NOTE: Submissions received from the public, either orally or in writing, may become part of the public record.



Corporation of the Township of South Algonquin

**Financial Statement Review and Year-End Audit Report
For the year ended December 31, 2021**

April 20, 2022

Executive Summary

Purpose of the report

- The purpose of this Audit Findings Report is to assist you, as a member of Council in your review of the results of our audit of the financial statements of Township of South Algonquin (“the Township”) as at and for the year ended December 31, 2021

Finalizing the audit

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

- Receipt of the signed management representation letter (to be signed upon approval of the financial statements)
- Completing our discussions with Council
- Obtaining evidence of the approval of the financial statements

Our audit report will be dated as of the date Council approves the financial statements (anticipated to be today’s date)

Audit Risks

- There were no significant audit risks identified

Materiality and Audit Adjustments

- We determined materiality and the corresponding audit misstatement posting threshold to be \$100,000 and \$5,000 respectively. Materiality was calculated using prior year expenses as a benchmark which was consistent with the prior year.
- Throughout the course of the audit work, all adjustments were corrected by management. There were no differences that remain uncorrected in the financial statements.

Audit Procedures

Systems Documentation

- Revenues
- Disbursements
- Payroll

Internal Control Testing / Data Input Testing

- Payroll

Substantive Testing

- Sampling
- Analytical Review
- Management Estimates
 - Overall, we are satisfied with the reasonability of accounting estimates. The estimates relate to the useful lives of capital assets and the landfill closure obligation.
 - We believe management's process for identifying accounting estimates and developing estimates for these balances to be adequate. We did not identify any indicators of possible management bias.

Auditor's Report

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Residents and Ratepayers of the Corporation of the Township of South Algonquin

Opinion

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

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2021, 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 responsibility under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' 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.

Responsibility 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 Town'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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Auditors' Report

- 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 the 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's to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 - Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 - Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- Unqualified or clean audit opinion
 - Highest level of financial assurance available under the Canadian Auditing Standards
 - Materiality for the engagement was set at \$100,000 with a posting threshold of \$5,000
 - Statements are in draft pending Council approval

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

April 20, 2022

Statement of Management's Responsibility

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

Mayor

CAO/Clerk Treasurer

Statement of Financial Position

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets		
Cash	\$ 2,566,860	\$ 2,287,363
Investments	57,144	75,274
Taxes and user charges receivable (note 4)	191,399	223,062
Accounts receivable	183,191	202,622
	<u>2,998,594</u>	<u>2,788,321</u>
Financial liabilities		
Accounts payable and accrued liabilities	212,583	228,209
Deferred revenue (note 6)	126,204	24,609
Landfill closure and post-closure liability (note 10)	231,647	203,647
	<u>570,434</u>	<u>456,465</u>
Net financial assets	<u>2,428,160</u>	<u>2,331,856</u>
Non-financial assets		
Tangible capital assets (note 11)	9,335,731	9,340,854
Prepaid expenses	226,101	14,386
	<u>9,561,832</u>	<u>9,355,240</u>
Accumulated surplus (note 12)	<u>\$ 11,989,992</u>	<u>\$ 11,687,096</u>

Highlights

- Cash has increased mainly as a result of positive cash flow from operating activities, starting with the current year surplus. The operating dollars were utilized to funding capital asset purchases of \$569K.
- Investments have decreased given the redemption of investments noted in the current year.
- Taxes and user charges have decreased in each aging caption included in the tax and user charges receivable balances. See next page for an analysis. No collectability issues noted.
- Accounts receivable has decreased in the current year as a result of a decrease in the HST receivable balance (HST receivable makes up 56% of the total accounts receivable balance). In addition there is approximately \$29K of ICIP COVID 19 infrastructure funding outstanding at the year end date

Composition of Taxes and User Fees Receivable

	2021	2020
Current	\$134,112	\$142,888
Previous taxation year	\$35,163	\$47,459
Prior taxation years	\$13,236	\$19,811
Interest and penalties	\$8,888	\$12,904
Total	\$191,399	\$223,062
As a percentage of levy	7.8%	9.2%

Statement of Financial Position

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets		
Cash	\$ 2,566,860	\$ 2,287,363
Investments	57,144	75,274
Taxes and user charges receivable (note 4)	191,399	223,062
Accounts receivable	183,191	202,622
	<u>2,998,594</u>	<u>2,788,321</u>
Financial liabilities		
Accounts payable and accrued liabilities	212,583	228,209
Deferred revenue (note 6)	126,204	24,609
Landfill closure and post-closure liability (note 10)	231,647	203,647
	<u>570,434</u>	<u>456,465</u>
Net financial assets	2,428,160	2,331,856
Non-financial assets		
Tangible capital assets (note 11)	9,335,731	9,340,854
Prepaid expenses	226,101	14,386
	<u>9,561,832</u>	<u>9,355,240</u>
Accumulated surplus (note 12)	\$ 11,989,992	\$ 11,687,096

Highlights

- Accounts payable has decreased given a decrease in trade accounts payable owing as of the year end date offset by an increase in accrued liabilities (higher payroll accrual noted in the current year)
- Deferred revenue has increased as a result of higher unused federal gas tax dollars carried over to 2021 along with an amount of unused modernization funding for intake #2
- Landfill closure and post closure liability has increased slightly in 2021 as a result of increased usage of the landfill in 2021.

Statement of Financial Position

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets		
Cash	\$ 2,566,860	\$ 2,287,363
Investments	57,144	75,274
Taxes and user charges receivable (note 4)	191,399	223,062
Accounts receivable	183,191	202,622
	<u>2,998,594</u>	<u>2,788,321</u>
Financial liabilities		
Accounts payable and accrued liabilities	212,583	228,209
Deferred revenue (note 6)	126,204	24,609
Landfill closure and post-closure liability (note 10)	231,647	203,647
	<u>570,434</u>	<u>456,465</u>
Net financial assets	2,428,160	2,331,856
Non-financial assets		
Tangible capital assets (note 11)	9,335,731	9,340,854
Prepaid expenses	226,101	14,386
	<u>9,561,832</u>	<u>9,355,240</u>
Accumulated surplus (note 12)	\$ 11,989,992	\$ 11,687,096

Highlights

- Change in tangible capital assets from various capital projects totaling \$569K offset by the annual depreciation on the tangible capital assets (\$527K).

Significant Tangible Capital Asset Additions

Statement of Operations

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 9)	Actual 2021	Actual 2020
Revenue (note 17):			
Property taxes	\$ 2,457,135	\$ 2,466,247	\$ 2,430,476
User fees	46,300	81,418	86,503
Government transfers	1,245,540	1,227,283	1,440,834
Other	147,020	176,629	134,152
Total revenue	3,895,995	3,951,577	4,091,965
Expenses (note 17):			
General government	727,320	592,978	541,691
Protection to persons and property	765,810	608,656	595,013
Transportation services	1,052,380	1,051,623	928,688
Environmental services	317,560	358,445	300,347
Health services	29,790	34,667	32,321
Social and family services	658,280	657,654	640,228
Recreation and cultural services	328,250	247,084	236,146
Planning and development	85,188	97,574	80,798
Total expenses	3,964,578	3,648,681	3,355,232
Annual surplus	(68,583)	302,896	736,733
Accumulated surplus, beginning of year	11,687,096	11,687,096	10,950,363
Accumulated surplus, end of year	\$ 11,618,513	\$ 11,989,992	\$ 11,687,096

Highlights

- Increase in tax rates and in the 2021 year end resulting in increased taxation revenue
- User charges has been relatively consistent on a year over year basis
- Government transfers relate to provincial and federal grant funding which has decreased \$214K mainly as a result of lower federal gas tax revenue in the current year (\$140K decrease, funding has been deferred to use in 2022) along with lower safe restart funding in 2021 (decrease of \$150K) and lower Clean Water Waste Water Funding (\$23K) offset by an increase in the OMPF unconditional grants in the current year.
- Other revenues have increased from 2020 as a result of increased land sales and the related revenue in 2021 (\$30K increase year over year)

12

Statement of Operations

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Operations and Accumulated Surplus

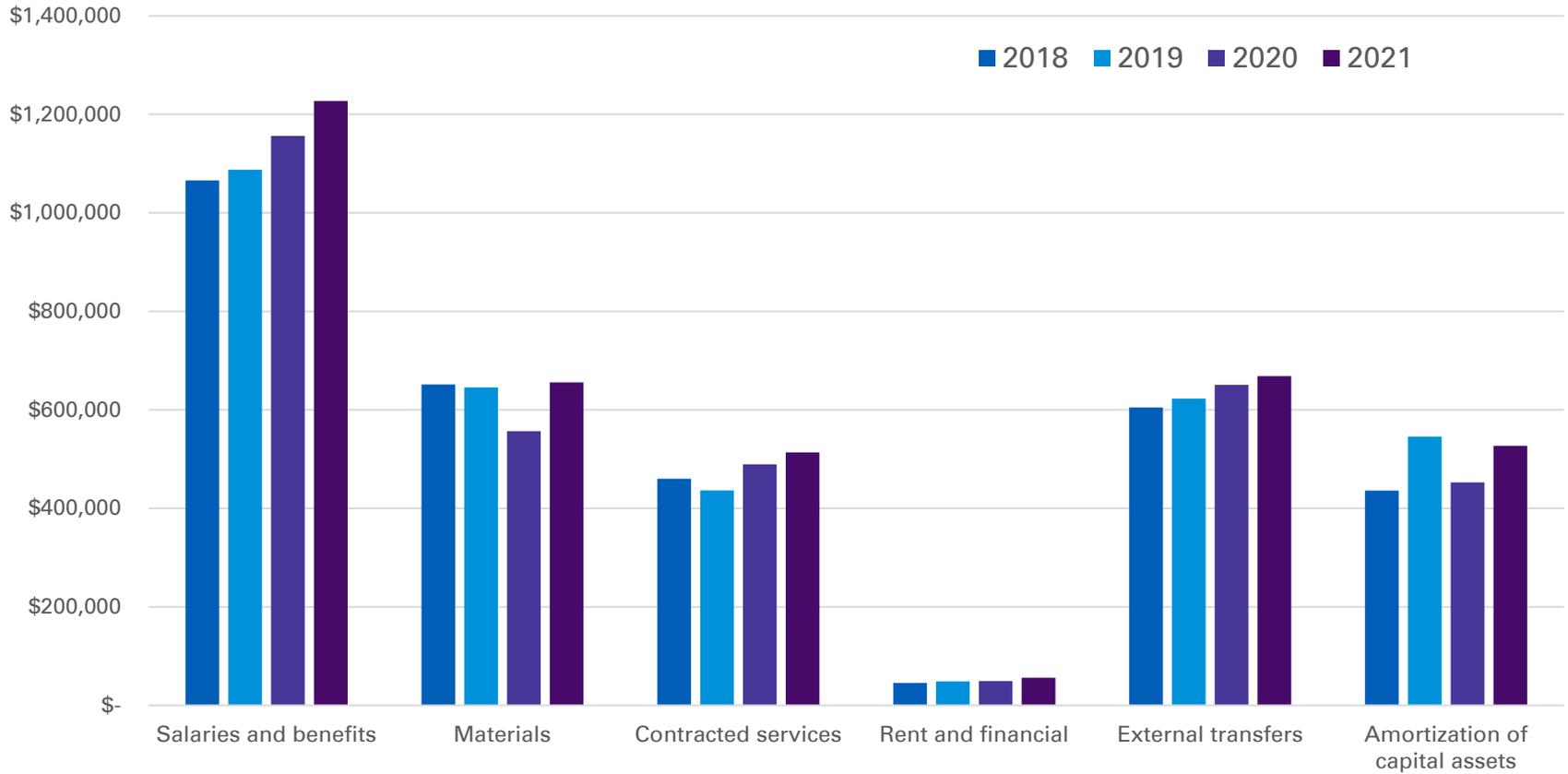
Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 9)	Actual 2021	Actual 2020
Revenue (note 17):			
Property taxes	\$ 2,457,135	\$ 2,466,247	\$ 2,430,476
User fees	46,300	81,418	86,503
Government transfers	1,245,540	1,227,283	1,440,834
Other	147,020	176,629	134,152
Total revenue	3,895,995	3,951,577	4,091,965
Expenses (note 17):			
General government	727,320	592,978	541,691
Protection to persons and property	765,810	608,656	595,013
Transportation services	1,052,380	1,051,623	928,688
Environmental services	317,560	358,445	300,347
Health services	29,790	34,667	32,321
Social and family services	658,280	657,654	640,228
Recreation and cultural services	328,250	247,084	236,146
Planning and development	85,188	97,574	80,798
Total expenses	3,964,578	3,648,681	3,355,232
Annual surplus	(68,583)	302,896	736,733
Accumulated surplus, beginning of year	11,687,096	11,687,096	10,950,363
Accumulated surplus, end of year	\$ 11,618,513	\$ 11,989,992	\$ 11,687,096

Highlights

- On an overall basis expenditures for the Township increased \$293K on a year over year basis as a result of the following:
 - Increased transportation related expenses noted in 2021 as a result of an increase in salaries and benefits, higher maintenance costs, higher road resurfacing costs and increased amortization of capital assets in 2021.
 - Increased general government expenses as a result of increased legal fees associated with the land sales along with increased salaries and benefits in the year
 - Environmental expense have increased as a result of an increase in the landfill related obligation noted in 2021 (2020 included a recovery of expenses given the change in the discount rate)
 - Planning and development costs have increased as a result of increased salaries and benefits

Operating Expenses



Reconciliation of Surplus

	2021
Surplus per financial statements	\$302,896
Add: Amortization of TCA	\$527,108
Less: TCA additions (not debt funded)	(\$569,421)
Add: Net book value of disposed capital assets	\$47,436
Less: Net addition to reserves	(\$388,095)
Add: Landfill costs to be funded through future levies	\$28,000
Total Deficit	(\$52,076)

- Differences exist between Municipal budgeting and Public Sector Accounting Standards
- The \$52K deficit is currently within the Township general reserve
- General reserves decreased \$52K in the current year as a result of the net transfer to reserves (transfers less spending from reserves) of \$388K

15

Statement of Changes in Net Financial Assets

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 9)	Actual 2021	Actual 2020
Annual surplus	(68,583)	\$ 302,896	\$ 736,733
Acquisition of tangible capital assets	(590,660)	(569,421)	(974,445)
Amortization of tangible capital assets	-	527,108	452,660
Loss on disposal of tangible capital assets	-	2,034	3,284
Proceeds on disposal of tangible capital assets	-	45,402	21,530
Change in prepaid expenses	-	(211,715)	(5,352)
	(590,660)	(206,592)	(502,323)
Change in net financial assets	(659,243)	96,304	234,410
Net financial assets, beginning of year	2,428,160	2,331,856	2,097,446
Net financial assets, end of year	1,768,917	\$ 2,428,160	\$ 2,331,856

Highlights

- The Township's net financial assets has increased by \$96K mainly as a result of the current year surplus
- Reminder of the capital asset additions which are detailed on page 11

Accumulated Surplus

12. Accumulated surplus:

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

	2021	2020
Surplus:		
Invested in tangible capital assets (note 13)	\$ 9,335,731	\$ 9,340,854
General Fund	1,451,792	1,503,868
Amounts to be recovered:		
Landfill closure and post-closure costs	(231,647)	(203,647)
	10,555,876	10,641,075
Reserve and reserve funds set aside for specific purpose by Council:		
Fire facilities, fire equipment, and emergency measures funds	213,821	117,821
Transportation and equipment funds	597,323	345,251
Landfill site closure and facility, and environmental equipment funds	344,050	344,050
Health facilities and helipad funds	24,500	21,000
Social facilities fund	4,000	4,000
Recreation and culture funds	225,422	188,899
Planning fund	25,000	25,000
	1,434,116	1,046,021
Accumulated surplus	\$ 11,989,992	\$ 11,687,096

Highlights

- The Township’s total accumulated surplus amounted to \$11.9 million, consisting of:
 - \$9.3 million which has been spent and invested in the tangible capital assets
 - \$1.45 million in general accumulated surplus dollars
 - \$1.43 million in reserves to use in future years for fire facilities, transportation recreation and other purposes
 - \$231K in unfunded liabilities relating to the landfill

Matters for Communication

Audit is complete pending:

- Council approval of financial statements
- Receipt of signed representation letter

No significant difficulties encountered during the course of our audit procedures:

- No changes to our initial audit planned audit approach
- No disagreements or difficulties with management

All audit adjustments have been recorded within the financial statements and no unadjusted audit differences above our posting threshold to note

No significant internal control weaknesses noted



Thank you



kpmg.ca



© 2022 KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. All rights reserved. The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Consolidated Financial Statements of

**CORPORATION OF THE TOWNSHIP
OF SOUTH ALGONQUIN**

And Independent Auditors' Report thereon

Year ended December 31, 2021

DRAFT

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

Mayor

CAO/Clerk Treasurer

INDEPENDENT AUDITORS' REPORT

To the Members of Council, Residents and Ratepayers of the Corporation of the Township of South Algonquin

Opinion

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

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Township as at December 31, 2021, 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 responsibility under those standards are further described in the “*Auditors’ Responsibilities for the Audit of the Financial Statements*” section of our auditors’ 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.

Responsibility 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 Town'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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Page 3

- 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 the 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's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

April 20, 2022

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Financial Statements

Year ended December 31, 2021

Consolidated Financial Statements

Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Surplus	2
Consolidated Statement of Change in Net Financial Assets	3
Consolidated Statement of Cash Flows	4
Notes to Consolidated Financial Statements	5 – 19

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets		
Cash	\$ 2,566,860	\$ 2,287,363
Investments	57,144	75,274
Taxes and user charges receivable (note 4)	191,399	223,062
Accounts receivable	183,191	202,622
	<u>2,998,594</u>	<u>2,788,321</u>
Financial liabilities		
Accounts payable and accrued liabilities	212,583	228,209
Deferred revenue (note 6)	126,204	24,609
Landfill closure and post-closure liability (note 10)	231,647	203,647
	<u>570,434</u>	<u>456,465</u>
Net financial assets	2,428,160	2,331,856
Non-financial assets		
Tangible capital assets (note 11)	9,335,731	9,340,854
Prepaid expenses	226,101	14,386
	<u>9,561,832</u>	<u>9,355,240</u>
Accumulated surplus (note 12)	\$ 11,989,992	\$ 11,687,096

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

On behalf of Council:

_____ Mayor

_____ Councilor

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 9)	Actual 2021	Actual 2020
Revenue (note 17):			
Property taxes	\$ 2,457,135	\$ 2,466,247	\$ 2,430,476
User fees	46,300	81,418	86,503
Government transfers	1,245,540	1,227,283	1,440,834
Other	147,020	176,629	134,152
Total revenue	3,895,995	3,951,577	4,091,965
Expenses (note 17):			
General government	727,320	592,978	541,691
Protection to persons and property	765,810	608,656	595,013
Transportation services	1,052,380	1,051,623	928,688
Environmental services	317,560	358,445	300,347
Health services	29,790	34,667	32,321
Social and family services	658,280	657,654	640,228
Recreation and cultural services	328,250	247,084	236,146
Planning and development	85,188	97,574	80,798
Total expenses	3,964,578	3,648,681	3,355,232
Annual surplus	(68,583)	302,896	736,733
Accumulated surplus, beginning of year	11,687,096	11,687,096	10,950,363
Accumulated surplus, end of year	\$ 11,618,513	\$ 11,989,992	\$ 11,687,096

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

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	2021 Budget (note 9)	Actual 2021	Actual 2020
Annual surplus	(68,583)	\$ 302,896	\$ 736,733
Acquisition of tangible capital assets	(590,660)	(569,421)	(974,445)
Amortization of tangible capital assets	-	527,108	452,660
Loss on disposal of tangible capital assets	-	2,034	3,284
Proceeds on disposal of tangible capital assets	-	45,402	21,530
Change in prepaid expenses	-	(211,715)	(5,352)
	(590,660)	(206,592)	(502,323)
Change in net financial assets	(659,243)	96,304	234,410
Net financial assets, beginning of year	2,428,160	2,331,856	2,097,446
Net financial assets, end of year	1,768,917	\$ 2,428,160	\$ 2,331,856

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

DRAFT

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	aPY	
	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 302,896	\$ 736,733
Items not involving cash:		
Amortization of tangible capital assets	527,108	452,660
Loss on disposal of tangible capital assets	2,034	3,284
	832,038	1,192,677
Change in non-cash assets and liabilities:		
Increase (decrease) in taxes and user charges receivable	31,663	(35,183)
Decrease (increase) in accounts receivable	19,431	(30,693)
Decrease in accounts payable and accrued liabilities	(15,626)	(240,594)
Increase (decrease) in deferred revenue	101,595	(127,282)
Increase (decrease) in landfill closure and post closure liability	28,000	(5,000)
Increase in prepaid expenses	(211,715)	(5,352)
Net change in cash from operating activities	785,386	748,573
Capital activities:		
Acquisition of tangible capital assets	(569,421)	(974,445)
Proceeds on sale of tangible capital assets	45,402	21,530
Net change in cash from capital activities	(524,019)	(952,915)
Net change in cash	261,367	(204,342)
Cash, beginning of year	2,362,637	2,566,979
Cash, end of year	\$ 2,624,004	\$ 2,362,637
Cash is represented by:		
Cash	\$ 2,566,860	\$ 2,287,363
Investments	57,144	75,274
	\$ 2,624,004	\$ 2,362,637

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

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements

Year ended December 31, 2021

The Corporation of the Township of South Algonquin (the "Township") is a single-tier municipal corporation located in Province of Ontario. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, 2001, Planning Act, Building Code Act and other related legislation.

1. Significant accounting policies:

The consolidated financial statements of the Township are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board ("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) Reporting entity:

These consolidated financial statements reflect the assets, liabilities, revenues, expenses and fund balances of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned or controlled by the Township. These consolidated financial statements include the following:

South Algonquin Public Library Board

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

ii) Non-consolidated entities:

The following joint boards are not consolidated:

District of Nipissing Social Services Administration Board

Renfrew County and District Health Unit

East Nipissing District Home for the Aged

iii) Accounting for school board transactions:

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

(b) Basis of accounting:

(i) Accrual accounting:

The consolidated financial statements of the Township have been prepared on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are available and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

(ii) 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 amount the Township is required to collect on behalf of the Province of Ontario in respect of education taxes.

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

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

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

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

(iii) Accounts receivable:

Accounts receivable are reported net of any allowance for doubtful accounts.

(iv) Reserve and reserve funds:

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

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

(v) Pension plan:

The Township is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Township has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. The Township records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the plan for the past employee service.

(vi) Use of estimates and measurement uncertainty:

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures during the period. Significant estimates and assumptions, which include valuation allowances on taxes and landfill closure and post-closure liabilities; and are based on management's best information and judgement. Actual amounts, which are accounted for as they become known, may differ significantly from these estimates.

(vii) Non-Financial Assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenditures, provides the consolidated change in net financial assets for the year.

(iix) Deferred revenues:

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain projects or the completion of specific work. In addition, certain fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or the services are performed.

A requirement for local governments is that the obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation and other agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. Given the restriction in use until spent on qualifying projects or expenses these amounts are deferred.

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

(ix) Deferred revenue – obligatory reserve funds:

The Township receives certain contributions under the authority of federal and provincial legislation. In accordance with Municipal regulation, these contributions are restricted in their use and, until spent on qualifying projects or expenses, are recorded as deferred revenue.

(x) Landfill closure and post-closure liabilities:

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

(xi) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset.

The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over the estimated useful lives as follows:

Asset	Useful Life - Years
Land	Infinite
Land improvements	15 – 20
Buildings	20 – 60
Machinery and Equipment	5 – 20
Vehicles	2 – 25
Roads, bridges and sidewalks	15 – 40

A full year of amortization is taken in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use. Interest during the period of construction is capitalized whenever external debt is issued to finance the construction of tangible capital assets.

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

The Township has a capitalization threshold of \$5,000; individual tangible capital assets, or pooled assets of lesser value are expensed in the year of purchase.

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

2. Contributions to non-consolidated joint local boards:

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

	2021	2020
District of Nipissing Social Services Administration Board	\$ 531,555	\$ 519,410
Renfrew County and District Health Unit	23,060	21,211
East Nipissing District Home for the Aged	113,579	109,700

The Township is contingently liable for its share of any accumulated deficit as at the end of the year for these boards.

3. Operations of school boards:

Further to note 1(a)(iii), the Township collected and transferred property taxes totaling \$462,604 (2020 - \$464,261) on behalf of area school boards.

4. Taxes and user charges receivable:

	2021	2020
Current	\$ 134,112	\$ 142,888
Prior years	48,399	67,270
Penalties and interest	8,888	12,904
	\$ 191,399	\$ 223,062

5. Credit facility agreement:

The Township has an authorized operating loan with its main financial institution. The amount available at any time is limited to \$300,000 (2020 - \$300,000), of which \$Nil (2020 - \$Nil) was used at the end of the year. Any balance borrowed will accrue interest at 2.45% per annum.

6. Deferred revenue:

Deferred revenue is funding received in the current and prior years for expenditures which were not incurred in the current or prior years. These revenues will be matched against the applicable future expenditures as they are incurred. A requirement of the Canadian public sector standards is that obligatory reserve funds be reported as deferred revenue. 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.

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

6. Deferred revenue (continued):

	2021	2020
Federal gas tax – obligatory reserve fund	\$ 109,654	\$ 24,609
Other	16,550	–
	<u>\$ 126,204</u>	<u>\$ 24,609</u>

The balances in the obligatory reserve funds of the Township are summarized below:

	2021	2020
Deferred revenue, beginning of year	\$ 24,609	\$ 146,891
Contributions received during the year	152,901	66,497
Interest earned on obligatory reserve funds	373	1,221
Amounts recognized as revenue during the year	(51,679)	(190,000)
	<u>\$ 126,204</u>	<u>\$ 24,609</u>

7. Contractual obligations:

The Township has entered into a police services contract with the Province of Ontario for the provision of police services within municipal boundaries. The contract expires May 2025, with an annual fee estimate provided for the upcoming year. During 2021, \$325,850 (2020 - \$330,643) was expended on police services.

8. Pension plan:

OMERS provides pension services to more than 500,000 active and retired members and approximately 1,000 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2021. The results of this valuation disclosed total going concern actuarial liabilities of \$120,796 million (2020 - \$113,055 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$117,665 million (2020 - \$109,844 million) indicating a going concern actuarial deficit of \$3,131 million (2020 - \$3,211 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees and the Authority's share is not determinable. As a result, the Municipal does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2021 was \$67,915 (2020 - \$64,160) and was included as an expense in the consolidated statement of operations and accumulated surplus.

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

9. Budget figures:

The Township completes separate budget reviews for its operating and capital budgets each year. The approved operating budget for 2021 is reflected on the Consolidated Statement of Operations and Accumulated Surplus and has been reclassified to comply with PSAB reporting requirements. Budgets established for Reserves and Reserve Funds are on a project-oriented basis, the costs of which may be carried out over one or more years and funding is determined annually and made by transfers from individual funds and by the application of applicable grants or other funds available to reserves or reserve funds. During 2021, council approved net transfers of \$68,583 (2020 - \$521,300) from reserves and reserve funds for capital projects. As such, they are not directly comparable with current year actual amounts and budgets have therefore not been reflected within the Consolidated Statement of Operations and Accumulated Surplus.

10. Landfill closure and post-closure liability:

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated life of the landfill sites based on usage.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over terms using the best information available to management. Future events may result in significant changes to the estimated total expenditures; capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the Province of Ontario's average long-term borrowing rate of 2.31% (2020 – 2.57%) minus an inflation rate of 2.69% (2020 – 2.56%).

The estimated total landfill closure and post-closure care expenditures are calculated to be \$231,647 (2020 - \$203,647). The estimated liability for these expenditures is recognized as the landfill site's capacity is used.

Airy Site

The landfill is expected to reach its capacity in 18 years, and the estimated remaining capacity is 35,755 cubic meters, which is 35% of the site's total capacity. The total undiscounted future expenditures for closure and post-closure care are \$238,842 (2020 - \$220,426). The estimated length of time for post-closure care is 10 years.

Madawaska Site

The landfill is expected to reach its capacity in 29 years, and the estimated remaining capacity is 38,690 cubic meters, which is 48% of the site's total capacity. The total undiscounted future expenditures for closure and post-closure care are \$141,046 (2020 - \$123,592). The estimated length of time for post-closure care is 10 years.

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

11. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Disposals / asset reclassification	Balance at December 31, 2021
Land and land improvements	\$ 612,055	30,451	-	\$ 642,506
Buildings	3,518,449	30,808	-	3,549,257
Vehicle, equipment and machinery	2,791,187	301,116	(68,427)	3,023,875
Roads, bridges and sidewalks	10,576,757	145,205	-	10,721,962
Assets under construction	47,711	61,841	(45,399)	64,154
Total	\$ 17,546,159	569,421	(113,826)	\$ 18,001,754

Accumulated Amortization	Balance at December 31, 2020	Disposals and write-downs	Amortization	Balance at December 31, 2021
Land and land improvements	\$ 315,031	(514)	27,613	\$ 342,130
Buildings	956,048	514	62,810	1,019,372
Vehicle, equipment and machinery	1,478,343	(66,390)	179,721	1,591,674
Roads, bridges and sidewalks	5,455,883	-	256,964	5,712,847
Assets under construction	-	-	-	-
Total	\$ 8,205,305	(66,390)	527,108	\$ 8,666,023

	Net book value, December 31, 2020	Net book value, December 31, 2021
Land and land improvements	\$ 297,024	\$ 300,376
Buildings	2,562,401	2,529,885
Vehicle, equipment and machinery	1,312,844	1,432,201
Roads, bridges and sidewalks	5,120,874	5,009,115
Assets under construction	47,711	64,154
Total	\$ 9,340,854	\$ 9,335,731

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

11. Tangible capital assets:

Cost	Balance at December 31, 2019	Additions	Disposals / asset reclassification	Balance at December 31, 2020
Land and land improvements	\$ 612,055	-	-	\$ 612,055
Buildings	3,450,192	41,301	26,956	3,518,449
Vehicle, equipment and machinery	2,621,215	352,751	(182,779)	2,791,187
Roads, bridges and sidewalks	10,178,687	532,682	(134,612)	10,576,757
Assets under construction	41,657	47,711	(41,657)	47,711
Total	\$ 16,903,806	974,445	(332,092)	\$ 17,546,159

Accumulated Amortization	Balance at December 31, 2019	Disposals and write-downs	Amortization	Balance at December 31, 2020
Land and land improvements	\$ 285,757	-	29,274	\$ 315,031
Buildings	892,823	-	63,225	956,048
Vehicle, equipment and machinery	1,505,411	(170,423)	143,355	1,478,343
Roads, bridges and sidewalks	5,375,932	(136,855)	216,806	5,455,883
Assets under construction	-	-	-	-
Total	\$ 8,059,923	(307,278)	452,660	\$ 8,205,305

	Net book value, December 31, 2019	Net book value, December 31, 2020
Land and land improvements	\$ 326,298	\$ 297,024
Buildings	2,557,369	2,562,401
Vehicle, equipment and machinery	1,115,804	1,312,844
Roads, bridges and sidewalks	4,802,755	5,120,874
Assets under construction	41,657	47,711
Total	\$ 8,843,883	\$ 9,340,854

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

12. Accumulated surplus:

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

	2021	2020
Surplus:		
Invested in tangible capital assets (note 13)	\$ 9,335,731	\$ 9,340,854
General Fund	1,451,792	1,503,868
Amounts to be recovered:		
Landfill closure and post-closure costs	(231,647)	(203,647)
	10,555,876	10,641,075
Reserve and reserve funds set aside for specific purpose by Council:		
Fire facilities, fire equipment, and emergency measures funds	213,821	117,821
Transportation and equipment funds	597,323	345,251
Landfill site closure and facility, and environmental equipment funds	344,050	344,050
Health facilities and helipad funds	24,500	21,000
Social facilities fund	4,000	4,000
Recreation and culture funds	225,422	188,899
Planning fund	25,000	25,000
	1,434,116	1,046,021
Accumulated surplus	\$ 11,989,992	\$ 11,687,096

13. Equity in tangible capital assets:

The Township's equity in tangible capital assets is represented by:

	2021	2020
Tangible capital assets (note 11)	\$ 18,001,754	\$ 17,546,159
Accumulated amortization (note 11)	(8,666,023)	(8,205,305)
Equity in tangible capital assets	\$ 9,335,731	\$ 9,340,854

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

14. 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 prior year earnings.

15. Financial instruments:

The Township is exposed to various risks through its financial instruments. The following analysis provides information about the Township's risk exposure and concentration as of December 31, 2021.

(a) Credit risk:

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Township is exposed to credit risk from customers and ratepayers. The Township has a significant number of customers and ratepayers which minimizes concentration of credit risk. Further, the Township has available to it a tax registration process to recover unpaid municipal taxes by way of forced transfer of properties with multi-year arrears.

(b) Interest rate risk:

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Township manages exposure through its normal operating and financing activities. The Township is exposed to various risks through its financial instruments.

(c) Other risk:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus.

The impact of COVID-19 is expected to have some negative effects on operations. 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. 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 Municipality is not able to fully estimate the effects of the pandemic on its results of operations, financial condition, or liquidity at this time.

16. Public sector salary disclosures:

During 2021, no employees were paid a salary, as defined in the Public Sector Salary Disclosures Act, 1996, of \$100,000 or more by the Township.

CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

17. Segmented information:

The Township of South Algonquin is a diversified municipal government that provides a wide range of services to its citizens. For management reporting purposes, the Township'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.

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

GENERAL GOVERNMENT

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

PROTECTION TO PERSONS AND PROPERTY

Protection to persons and property is comprised of fire and police protection, animal control, building permits and inspectors. The fire department is responsible for providing fire suppression services, fire prevention and training and education related to prevention detection or extinguishment of fires. The Township has a contract with the Ontario Provincial Police (through agreement with the Township) to provide services relating to the safety of persons and property, and transportation of prisoners.

TRANSPORTATION SERVICES

Transportation services include roadway systems and winter control.

ENVIRONMENTAL SERVICES

Environmental services consists of solid waste disposal.

HEALTH SERVICES

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

SOCIAL AND FAMILY SERVICES

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

RECREATION AND CULTURAL SERVICES

The Township provides recreation and leisure services such as fitness and aquatic programs and library service.

PLANNING AND DEVELOPMENT

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

UNALLOCATED AMOUNTS

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

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Note 17. Segmented Information (continued)

Year ended December 31, 2021

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and culture	Planning and Development	Unallocated amounts	2021 Total
Revenue:										
Taxation	\$ -	-	-	-	-	-	-	-	2,466,247	\$ 2,466,247
User fees	4,907	34,087	14,472	21,066	-	-	6,886	-	-	81,418
Government transfers	1,124,025	7,046	51,521	4,399	-	-	40,292	-	-	1,227,283
Other	55,777	19,235	-	4,825	36,869	-	3,321	29,512	27,090	176,629
	1,184,709	60,368	65,993	30,290	36,869	-	50,499	29,512	2,493,337	3,951,577
Expenses:										
Salaries and benefits	399,568	143,595	369,008	178,667	-	-	106,601	29,929	-	1,227,368
Materials	58,949	61,275	279,136	146,292	-	4,287	64,029	41,853	-	655,821
Contracted services	93,803	339,112	25,010	2,658	6,724	6,812	16,682	22,970	-	513,771
Rent and financial	16,744	13,660	4,898	16,876	-	-	1,020	2,822	-	56,020
External transfers	400	-	-	-	23,060	645,134	-	-	-	668,594
Amortization of tangible capital assets	23,513	51,015	373,571	13,952	4,883	1,421	58,752	-	-	527,107
	592,977	608,657	1,051,623	358,445	34,667	657,654	247,084	97,574	-	3,648,681
Annual surplus (deficit)	\$ 591,732	(548,289)	(985,630)	(328,155)	2,202	(657,654)	(196,585)	(68,062)	2,493,337	\$ 302,896

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Note 17. Segmented Information (continued)

Year ended December 31, 2021

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and culture	Planning and Development	Unallocated amounts	2020 Total
Revenue:										
Taxation	\$ -	-	-	-	-	-	-	-	2,430,476	\$ 2,430,476
User fees	7,378	34,833	21,277	21,376	-	-	1,639	-	-	86,503
Government transfers	1,371,742	2,150	51,521	4,497	-	-	10,924	-	-	1,440,834
Other	53,788	12,968	-	9,625	32,228	-	7,208	21,466	(3,131)	134,152
	1,432,908	49,951	72,798	35,498	32,228	-	19,771	21,466	2,427,345	4,091,965
Expenses:										
Salaries and benefits	373,725	137,689	358,983	161,013	-	-	104,947	19,939	-	1,156,296
Materials	58,956	55,489	216,737	110,145	-	4,479	69,077	41,869	-	556,752
Contracted services	78,481	344,506	22,783	2,724	6,227	5,200	12,020	17,425	-	489,366
Rents and financial	14,095	15,353	4,778	12,479	-	-	1,079	1,565	-	49,349
External transfers	470	-	-	-	21,211	629,128	-	-	-	650,809
Amortization of tangible capital assets	15,964	41,976	325,407	13,986	4,883	1,421	49,023	-	-	452,660
	541,691	595,013	928,688	300,347	32,321	640,228	236,146	80,798	-	3,355,232
Annual surplus (deficit)	\$ 891,217	(545,062)	(855,890)	(264,849)	(93)	(640,228)	(216,375)	(59,332)	2,427,345	\$ 736,733

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021, with comparative information for 2020

18. Supplementary financial information - South Algonquin Library Board:

	2021	2020	
Financial Assets			
Cash	\$ 4,004	\$ 4,004	
Due from own municipality	55,260	47,580	
	59,264	51,584	
Non-Financial Assets			
Tangible capital assets - net	231,771	230,058	
Accumulated surplus	\$ 291,035	\$ 281,642	
	Budget	Actual	Actual
	2021	2021	2020
	(note 9)		
Revenue:			
Municipal contributions	\$ 70,653	\$ 70,653	\$ 69,506
Provincial grants	6,470	7,004	7,004
Other	150	99	349
	77,273	77,756	76,859
Expenses:			
Wages and benefits	40,680	37,754	36,976
Books, periodicals and small equipment	6,120	5,159	5,294
Operating supplies and maintenance	22,360	16,837	14,578
Amortization	8,113	8,613	8,113
	77,273	68,363	64,961
Annual surplus (deficit)	-	9,393	11,898
Accumulated surplus, beginning of year	281,642	281,642	269,744
Accumulated surplus, end of year	\$ 281,642	\$ 291,035	\$ 281,642

Report Date
4/11/2022 12:59 PM

Township of South Algonquin
Budgetary Control Summary
For the Period Ending April 30, 2022

Page 1

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Taxation		1,413,507.50	2,504,180.00	1,090,672.50
General Government	50.00	287,516.31	1,407,020.00	(1,119,503.69)
Protection Services	846.52	3,973.32	101,600.00	(97,626.68)
Transportation Services		214,714.31	558,430.00	(343,715.69)
Environmental Services		1,049.83	22,500.00	(21,450.17)
Health Services		3,306.00	36,200.00	(32,894.00)
Social & Family Services		2,400.00	9,600.00	(7,200.00)
Recreation & Cultural Services		230.13	284,810.00	(284,579.87)
Planning & Development		3,678.69	14,000.00	(10,321.31)
Total REVENUES:	896.52	1,930,376.09	4,938,340.00	(3,007,963.91)
EXPENSES				
Operating				
General Government	8,790.62	203,510.04	726,880.00	523,369.96
Protection Services	30,144.26	117,133.91	597,410.00	480,276.09
Transportation Services	39,808.76	245,950.73	826,870.00	580,919.27
Environmental Services	6,162.00	57,993.47	331,740.00	273,746.53
Health Services	269.37	20,955.69	48,110.00	27,154.31
Social & Family Services	10,064.90	188,183.68	686,960.00	498,776.32
Recreation & Cultural Services	3,255.61	83,817.14	243,510.00	159,692.86
Planning & Development	3,561.61	18,191.11	54,920.00	36,728.89
Total Operating:	102,057.13	935,735.77	3,516,400.00	2,580,664.23
Capital				
General Government		202,640.18	370,000.00	167,359.82
Protection Services			62,000.00	62,000.00
Transportation Services		1,569.65	275,000.00	273,430.35
Recreation & Cultural Services			271,760.00	271,760.00
Total Capital:	0.00	204,209.83	978,760.00	774,550.17
Contributions to Reserves				
Protection Services			100,000.00	100,000.00
Transportation Services			334,180.00	334,180.00
Health Services			3,500.00	3,500.00
Planning & Development			5,500.00	5,500.00
Total Contributions to Reserves:	0.00	0.00	443,180.00	443,180.00
Total EXPENSES:	102,057.13	1,139,945.60	4,938,340.00	3,798,394.40
SURPLUS/(DEFICIT)	(101,160.61)	790,430.49	0.00	790,430.49

Report Date
4/11/2022 12:59 PM

Township of South Algonquin
General Government Budgetary Control
For the Period Ending April 30, 2022

Page 2

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
14-1200 - Interest On Taxes		6,188.21	26,000.00	(19,811.79)
15-3400 - Fees - Administrative - Gen Government	50.00	6,093.20	2,500.00	3,593.20
15-3500 - Fees - Services Gen Government		142.00	50.00	92.00
15-3600 - Licences & Permits		125.00	400.00	(275.00)
15-4000 - Investment Income - General		2,166.65	10,000.00	(7,833.35)
15-4140 - Sale of Capital Assets			10,000.00	(10,000.00)
Total Department Generated:	50.00	14,715.06	48,950.00	(34,234.94)
Grants				
15-2100 - OMPF Unconditional Grant		246,375.00	985,500.00	(739,125.00)
15-3550 - General Govt. Grants		26,426.25	78,500.00	(52,073.75)
Total Grants:	0.00	272,801.25	1,064,000.00	(791,198.75)
From Reserves				
15-9000-0200 - Transfers from Reserves to General Gover			294,070.00	(294,070.00)
Total From Reserves:	0.00	0.00	294,070.00	(294,070.00)
Total REVENUES:	50.00	287,516.31	1,407,020.00	(1,119,503.69)
EXPENSES				
Operating Expenses				
Governance Line 0240				
16-2000-0400 - Council Honorarium	6,400.00	17,901.00	72,800.00	54,899.00
16-2000-0405 - Council Special Meetings	975.00	3,025.00	15,600.00	12,575.00
16-2000-0450 - Council C.P.P.	124.71	338.18	5,040.00	4,701.82
16-2000-0470 - Council E.H.T.	143.81	408.03	1,720.00	1,311.97
16-2000-0500 - Council Conferences/Seminars		1,816.42	6,000.00	4,183.58
16-2000-0710 - Council Travel	46.76	70.13	6,000.00	5,929.87
16-2000-0800 - Council Telephone		38.79	450.00	411.21
16-2000-0820 - Council Supplies			8,000.00	8,000.00
16-3000-0520 - Administration Election Costs		661.44	15,000.00	14,338.56
Total Governance Line 0240:	7,690.28	24,258.99	130,610.00	106,351.01
Corporate Management Line 0250				
Labour				
16-3000-0400/3400-0400 Adm.Salaries & Wages	(3,277.28)	55,832.26	249,200.00	193,367.74
16-3000-0440/3400-0440 Admin E.I.		1,550.17	5,510.00	3,959.83
16-3000-0450/3400-0450 Admin C.P.P.		3,834.21	14,200.00	10,365.79
16-3000-0460/3400-0460 Admin W.S.I.B.		1,920.31	6,750.00	4,829.69
16-3000-0470/3400-0470 Admin E.H.T.		927.48	4,860.00	3,932.52
16-3000-0480/3400-0480 Admin OMERS		6,878.05	24,420.00	17,541.95
16-3000-0490/3400-0490 Admin Other Benefits		7,968.74	23,010.00	15,041.26
Total Labour:	(3,277.28)	78,911.22	327,950.00	249,038.78
Direct Expenses				
16-3000-0600 - Admin Repairs To Building		613.86	3,000.00	2,386.14
16-3000-0640 - Administration Insurance		7,283.15	7,300.00	16.85
16-3000-0655 - Administration Heating Whitney Office		1,862.55	3,500.00	1,637.45
16-3000-0660 - Administration Hydro	198.68	714.62	3,000.00	2,285.38
16-3000-0670 - Administration Cleaning			2,000.00	2,000.00
16-3000-0680/3400-0680 Radio	391.27	510.76	120.00	(390.76)
16-3000-0690/3400-0690 Rent/LeaseAgreements	1,045.44	49,520.29	62,500.00	12,979.71
16-3000-0700/3400-0700 Adv. and Promotion			2,000.00	2,000.00
16-3000-0710/3400-0710 Travel	83.95	343.23	8,000.00	7,656.77
16-3000-0720/3400-0720 Association Fees	220.50	3,775.90	4,200.00	424.10
16-3000-0730/3400-0730 Confer/StaffTraining		1,480.61	10,000.00	8,519.39
16-3400-0740 - Emg.Manag.Public Education & Training			200.00	200.00
16-3000-0800/3400-0800 Telephone		1,019.57	6,000.00	4,980.43
16-3000-0810/3400-0810 Office Exp.- Postage		2,823.05	8,500.00	5,676.95
16-3000-0811 - Administration Staff Appreciation		21.59	2,000.00	1,978.41
16-3000-0820/3400-0820 Supplies	612.21	1,649.68	5,600.00	3,950.32
16-3000-0830 - Administration Audit			20,000.00	20,000.00
16-3000-0840 - Tax Sales/ Admin. Legal	127.20	1,955.83	8,000.00	6,044.17
16-3000-0850 - Administration Consultants/ Contractors	1,698.37	11,254.20	64,000.00	52,745.80
16-3000-0900 - Admin Bank Charges & Interest		1,113.06	3,800.00	2,686.94
16-3000-0920 - Administration Write Off			1,500.00	1,500.00

Report Date
4/11/2022 12:59 PM

Township of South Algonquin
General Government Budgetary Control
For the Period Ending April 30, 2022

Page 3

	Current Month	Year to Date	Approved Budget	Variance
16-3000-0950 - Administration Donations		500.00	2,000.00	1,500.00
16-6300-0990 - MPAC fees		10,263.78	41,100.00	30,836.22
16-3000-1000 - Covid-19 Expenses		3,634.10		(3,634.10)
Total Direct Expenses:	4,377.62	100,339.83	268,320.00	167,980.17
Total Corporate Management Line 0250:	1,100.34	179,251.05	596,270.00	417,018.95
Total Operating Expenses:	8,790.62	203,510.04	726,880.00	523,369.96
Capital				
16-3000-0940 - Admin Capital Expenditures		202,640.18	370,000.00	167,359.82
Total Capital:	0.00	202,640.18	370,000.00	167,359.82
Total EXPENSES:	8,790.62	406,150.22	1,096,880.00	690,729.78
SURPLUS/(DEFICIT)	(8,740.62)	(118,633.91)	310,140.00	(428,773.91)

Report Date
4/11/2022 1:00 PM

Township of South Algonquin
Protection Services Budget
For the Period Ending April 30, 2022

Page 4

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
15-2850 - Fire Dpt Fees		1,632.00	2,000.00	(368.00)
15-7850 - MNRF Fire Agreement			21,400.00	(21,400.00)
15-3620 - Dog Licence & Dog Fees			200.00	(200.00)
15-3700 - Building/Demolition Permits	100.00	1,544.80	15,000.00	(13,455.20)
15-3750 - Septic Permits	50.00	100.00	4,000.00	(3,900.00)
Total Department Generated:	150.00	3,276.80	42,600.00	(39,323.20)
Grants				
15-2810 - Ontario Grants - Policing/ Fire	696.52	696.52	2,000.00	(1,303.48)
Total Grants:	696.52	696.52	2,000.00	(1,303.48)
From Reserves				
15-9000-0201 - Transfers from Reserves to Protection			57,000.00	(57,000.00)
Total From Reserves:	0.00	0.00	57,000.00	(57,000.00)
Total REVENUES:	846.52	3,973.32	101,600.00	(97,626.68)
EXPENSES				
Operating				
Fire Line 0410				
Labour				
16-3300-0400 - Fire Dept Salaries & Wages	1,171.61	11,278.23	85,000.00	73,721.77
16-3300-0440 - Fire Dept E.I.C.	17.74	254.45	1,200.00	945.55
16-3300-0450 - Fire Dept C.P.P.	12.45	499.56	2,300.00	1,800.44
16-3300-0460 - Fire Dept W.S.I.B.		1,705.37	6,700.00	4,994.63
16-3300-0470 - Fire Dept E.H.T.	22.84	245.73	1,660.00	1,414.27
16-3300-0480 - Fire OMERS		79.03		(79.03)
16-3300-0490 - Fire Dept Other Benefits		2,991.40	7,200.00	4,208.60
Total Labour:	1,224.64	17,053.77	104,060.00	87,006.23
Direct Expenses				
16-3300-0510 - Clothing MFD/WFD (<\$1000)		1,190.00	3,000.00	1,810.00
16-3300-0530 - Fire Dept Small Tools			1,500.00	1,500.00
16-3300-0540 - Fire Dept Licences & Permits	67.00	390.00	300.00	(90.00)
16-3300-0600 - Fire Dept Repairs To Building-MFD		599.06	7,000.00	6,400.94
16-3300-0601 - Fire Dept Repairs to Building-WFD		1,776.65	4,000.00	2,223.35
16-3300-0610 - Fire Dept Repairs- Equipment MFD/WFD		1,179.97	12,000.00	10,820.03
16-3300-0620 - Fire Dept-Gas & Oil-MFD	355.24	396.35	600.00	203.65
16-3300-0621 - Fire Dept-Gas & Oil-WFD		132.40	600.00	467.60
16-3300-0640 - Fire Dept Insurance		12,690.01	13,100.00	409.99
16-3300-0650 - Fire Dept Heating-MFD		1,952.68	4,000.00	2,047.32
16-3300-0651 - Fire Dept Heating-WFD		2,422.47	5,000.00	2,577.53
16-3300-0660 - Fire Dept Hydro-MFD	243.85	783.40	4,100.00	3,316.60
16-3300-0661 - Fire Dept. Hydro-WFD	234.38	669.81	2,700.00	2,030.19
16-3300-0670 - Fire Dept Cleaning			300.00	300.00
16-3300-0680 - Fire Dept Radios		2,031.34	7,040.00	5,008.66
16-3300-0690 - Fire Dept Rental/Lease Agreeeme	469.35	2,425.94	10,000.00	7,574.06
16-3300-0700 - Fire Dept Advertising			1,200.00	1,200.00
16-3300-0710 - Fire Dept Travel			2,100.00	2,100.00
16-3300-0720 - Fire Dept Association Fees		778.47	1,200.00	421.53
16-3300-0730 - Fire Dept Conference/Training-MFD/WFD		1,875.00	10,000.00	8,125.00
16-3300-0740 - Fire Prevention Materials			700.00	700.00
16-3300-0800 - Fire Dept-Telephone-MFD		251.08	2,000.00	1,748.92
16-3300-0801 - Fire Dept-Telephone-WFD		250.15	2,000.00	1,749.85
16-3300-0802 - Fire Dept- Pagers		140.10	700.00	559.90
16-3300-0810 - Fire Dept Office Expense-MFD/WFD		339.14	400.00	60.86
16-3300-0820 - Fire Dept Supplies-MFD/WFD		1,164.42	7,000.00	5,835.58
Total Direct Expenses:	1,369.82	33,438.44	102,540.00	69,101.56
Total Fire Line 0410:	2,594.46	50,492.21	206,600.00	156,107.79
Policing Line 0420				
16-3350-0750 - Policing Requisitions	26,887.00	54,318.17	323,200.00	268,881.83
Total Policing Line 0420:	26,887.00	54,318.17	323,200.00	268,881.83

Report Date
4/11/2022 1:00 PM

Township of South Algonquin
Protection Services Budget
For the Period Ending April 30, 2022

Page 5

	Current Month	Year to Date	Approved Budget	Variance
Protective & Inspection Control Line 0440				
Labour				
16-3500-0400 - Animal Control Salaries/Wages			750.00	750.00
16-3500-0440 - Animal Control EI			20.00	20.00
16-3500-0450 - Animal Control CPP			40.00	40.00
16-3500-0460 - Animal Control W.S.I.B.			20.00	20.00
16-3500-0470 - Animal Control E.H.T.			10.00	10.00
16-3500-0480 - Animal Control Omers			60.00	60.00
Total Labour:	0.00	0.00	900.00	900.00
Direct Expenses				
16-3500-0690 - Ani Control Rental/Lease Agree	400.00	1,135.00	5,100.00	3,965.00
16-3500-0730 - Animal Control Training			100.00	100.00
16-3500-0820 - Animal Control Supplies			100.00	100.00
Total Direct Expenses:	400.00	1,135.00	5,300.00	4,165.00
Total Protective & Inspection Control Line	400.00	1,135.00	6,200.00	5,065.00
Building Permit & Insp. Services Line 0445				
Labour				
16-3800-0400 - Building Inspection Wages	262.80	7,662.39	39,800.00	32,137.61
16-3800-0440 - Building Inspection E.I.C.		187.78	880.00	692.22
16-3800-0450 - Building Inspection C.P.P.		428.99	2,270.00	1,841.01
16-3800-0460 - Building Inspection W.S.I.B.		231.25	1,080.00	848.75
16-3800-0470 - Building Inspection E.H.T.		165.79	780.00	614.21
16-3800-0480 - Building Inspection Omers		764.60	3,530.00	2,765.40
16-3800-0490 - Bldg Inspection Other Benefits			3,000.00	3,000.00
Total Labour:	262.80	9,440.80	51,340.00	41,899.20
Direct Expenses				
16-3800-0510 - Bldg Inspect. Clothing Allowan		150.00	150.00	
16-3800-0690 - Bldg.Insp.Rental/Lease Agree		794.33	1,700.00	905.67
16-3800-0710 - Building Inspection Travel			300.00	300.00
16-3800-0720 - Bldg.Insp.Association Fees		240.00	250.00	10.00
16-3800-0730 - Bldg.Insp.Conferences/Training			800.00	800.00
16-3800-0740 - Vehicle Cost		455.34	4,500.00	4,044.66
16-3800-0800 - Building Inspection Telephone		108.06	500.00	391.94
16-3800-0810 - Bldg.Insp.Office Expense/Posta			370.00	370.00
16-3800-0820 - Building Inspection Supplies			500.00	500.00
Total Direct Expenses:	0.00	1,747.73	9,070.00	7,322.27
Total Building Permit & Insp. Services Line	262.80	11,188.53	60,410.00	49,221.47
Emergency Measures Line 0450				
16-4000-0962 - Roads Dept-Civic Addressing & 911			1,000.00	1,000.00
Total Emergency Measures Line 0450:	0.00	0.00	1,000.00	1,000.00
Total Operating:	30,144.26	117,133.91	597,410.00	480,276.09
Capital				
Fire				
16-3300-0940 - Fire Dept Capital Expenditures-WFD			62,000.00	62,000.00
Total Fire:	0.00	0.00	62,000.00	62,000.00
Total Capital:	0.00	0.00	62,000.00	62,000.00
Contributions to Reserves				
Fire				
16-3300-0970 - Fire Dept Contrib To Reserve			100,000.00	100,000.00
Total Fire:	0.00	0.00	100,000.00	100,000.00
Total Contributions to Reserves:	0.00	0.00	100,000.00	100,000.00
Total EXPENSES:	30,144.26	117,133.91	759,410.00	642,276.09

Report Date
4/11/2022 1:00 PM

Township of South Algonquin
Protection Services Budget
For the Period Ending April 30, 2022

Page 6

	<u>Current Month</u>	<u>Year to Date</u>	<u>Approved Budget</u>	<u>Variance</u>
SURPLUS/(DEFICIT)	(29,297.74)	(113,160.59)	(657,810.00)	544,649.41

Report Date
4/11/2022 1:00 PM

Township of South Algonquin
Transportation Services Budgetary Control
For the Period Ending April 30, 2022

Page 7

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
15-2600 - Fees - Roads Own Fees (Entrance)			500.00	(500.00)
15-2610 - Fees - Aggregate Licenses			750.00	(750.00)
15-4050 - Investment Income - Gas Tax		65.20	1,000.00	(934.80)
Total Department Generated:	0.00	65.20	2,250.00	(2,184.80)
Grants				
15-9000 - Gas Tax Grant - Capital			69,520.00	(69,520.00)
15-2503 - Provincial Grants - Transportation OCIF		214,649.11	214,660.00	(10.89)
Total Grants:	0.00	214,649.11	284,180.00	(69,530.89)
From Reserves				
15-9000-0202 - Transfer from Reserves to Transportation			272,000.00	(272,000.00)
Total From Reserves:	0.00	0.00	272,000.00	(272,000.00)
Total REVENUES:	0.00	214,714.31	558,430.00	(343,715.69)
EXPENSES				
Operating				
Labour				
16-4000-0400 - Roads Salaries And Wages	2,016.88	91,486.03	359,680.00	268,193.97
16-4000-0440 - Roads E.I.C.		2,313.58	7,960.00	5,646.42
16-4000-0450 - Roads C.P.P.		5,554.04	20,500.00	14,945.96
16-4000-0460 - Roads W.S.I.B.		2,837.88	9,750.00	6,912.12
16-4000-0470 - Roads E.H.T.		2,061.85	7,010.00	4,948.15
16-4000-0480 - Roads Omers		9,702.95	29,950.00	20,247.05
16-4000-0490 - Roads Other Benefits		11,759.50	34,370.00	22,610.50
Total Labour:	2,016.88	125,715.83	469,220.00	343,504.17
Direct Expenses				
16-4000-0510 - Roads Clothing /Safety Gear		750.00	1,500.00	750.00
16-4000-0530 - Roads Small Tools (>250)	55.96	470.84	1,500.00	1,029.16
16-4000-0540 - Roads Licences & Permits			1,500.00	1,500.00
16-4000-0600 - Roads Garage Maintenance & Repairs	(132.41)	2,318.81	4,000.00	1,681.19
16-4000-0640 - Roads Insurance		19,146.55	19,150.00	3.45
16-4000-0650 - Roads Heat-Propane Madawaska Garage		7,411.47	10,000.00	2,588.53
16-4000-0660 - Roads Hydro- Public Works MTO Garage	1,176.10	3,340.45	8,000.00	4,659.55
16-4000-0680 - Roads Radios		537.71	1,000.00	462.29
16-4000-0690 - Roads Rental/Lease Agreement	111.95	1,359.01	4,000.00	2,640.99
16-4000-0700 - Roads Advertising			1,300.00	1,300.00
16-4000-0710 - Roads Travel/Accommodations			1,000.00	1,000.00
16-4000-0720 - Roads Association Fees		721.92	800.00	78.08
16-4000-0730 - Roads Conferences/Training	1,562.97	1,562.97	5,000.00	3,437.03
16-4000-0800 - Roads Telephone		188.29	1,000.00	811.71
16-4000-0810 - Roads Office Expense-Postage		386.68	700.00	313.32
16-4000-0820 - Roads Supplies	148.31	963.99	3,500.00	2,536.01
16-4000-0821 - Roads - Safety Supplies	45.59	170.69	1,000.00	829.31
16-4000-0900 - Roads Bank Charges & Interest		5.30	100.00	94.70
Total Direct Expenses:	2,968.47	39,334.68	65,050.00	25,715.32
Equipment Expenses				
16-4000-2146 - 2008-Tr#7 Yellow Tandem- Fuel	1,908.55	5,792.23	10,000.00	4,207.77
16-4000-2148 - 2008-Tr#7 Yellow Tandem Maintenance & Lic	221.46	7,065.73	20,000.00	12,934.27
16-4000-2194 - 2020-Tr#29-Ford F150 Half-ton- Fuel	2,162.37	2,926.01	6,000.00	3,073.99
16-4000-2196 - 2020-Tr#29-Ford F150- Maintenance & Lic	76.29	297.02	3,000.00	2,702.98
16-4000-2197 - 2020-Tr#30-Ford F150 Half-ton- Fuel	1,084.27	1,367.22	6,000.00	4,632.78
16-4000-2199 - 2020-Tr#30-Ford F150- Maintenance & Lic	76.29	751.22	3,000.00	2,248.78
16-4000-2201 - 2014-Tr#24-Ford Super Duty- Fuel	1,053.37	1,879.93	5,000.00	3,120.07
16-4000-2204 - 2014-Tr#24 Ford Super Duty-Maintenance & Lic		1,157.15	5,000.00	3,842.85
16-4000-2208 - Backhoe #26 Fuel	518.91	518.91	2,500.00	1,981.09
16-4000-2209 - Backhoe #26 Maintenance		916.69	5,000.00	4,083.31
16-4000-2210 - 2018-Tr#27 Red Plow- Fuel	365.72	4,302.00	10,000.00	5,698.00
16-4000-2211 - 2018-Tr#27 Red Plow- Maintenance & Lic	50.06	10,183.60	20,000.00	9,816.40
16-4000-2214 - 2021-Tr#33 Int'l Plow- Fuel	2,262.84	7,082.11	10,000.00	2,917.89
16-4000-2215 - 2021-Tr#33 Int'l Plow- Maintenance & Lic	18.65	3,593.86	20,000.00	16,406.14
16-4000-2218 - 2021-Tr#34 Super Duty- Maintenance & Lic	80.75	2,209.94	7,000.00	4,790.06
16-4000-2219 - 2021-Tr#34 Super Duty- Fuel	3,101.45	4,981.58	5,000.00	18.42
16-4000-2316 - 2001 #16 Grader- Fuel			9,000.00	9,000.00
16-4000-2318 - 2001 #16 Grader- Maintenance	20,161.87	21,876.53	13,000.00	(8,876.53)
16-4000-2321 - Sander Spreader #18- Fuel			100.00	100.00
16-4000-2322 - Sander Spreader #18- Maintenance			1,000.00	1,000.00

Report Date
4/11/2022 1:00 PM

Township of South Algonquin
Transportation Services Budgetary Control
For the Period Ending April 30, 2022

Page 8

	Current Month	Year to Date	Approved Budget	Variance
16-4000-2330 - Excavator #31 Fuel			5,000.00	5,000.00
16-4000-2332 - Excavator #31 Maintenance			5,000.00	5,000.00
16-4000-2620 - Steamer #13- Fuel & Maintenance	283.99	990.22	1,000.00	9.78
16-4000-2640 - Small Equipment (\$250-\$5000)	966.72	966.72	3,000.00	2,033.28
16-4000-2641 - Small Equipment- Maintenance	172.64	218.44	500.00	281.56
16-4000-2642 - Small Equipment- Fuel & Oil	257.21	257.21	500.00	242.79
16-4000-2650 - 2020 Float Trailer #32- Maintenance			2,000.00	2,000.00
16-4000-2651 - UtilityTrailer #28- Maintenance			500.00	500.00
Total Equipment Expenses:	34,823.41	79,334.32	178,100.00	98,765.68
Roads - Paved Line 0611				
16-4000-1320 - Roads Hardtop Patching			5,000.00	5,000.00
Total Roads - Paved Line 0611:	0.00	0.00	5,000.00	5,000.00
Roads - Unpaved Line 0612				
16-4000-1410 - Roads Loose Top Patching/Washouts			1,500.00	1,500.00
16-4000-1420 - Roads Loose Top Grading/Scarifying			500.00	500.00
16-4000-1430 - Roads Loose Top Dust Control			45,000.00	45,000.00
16-4000-1450 - Maintenance Gravel			3,000.00	3,000.00
Total Roads - Unpaved Line 0612:	0.00	0.00	50,000.00	50,000.00
Bridges & Culverts (>3m) Line 0613				
16-4000-1100 - Roads Bridges & Culverts (>3m Dia.)			4,000.00	4,000.00
Total Bridges & Culverts (>3m) Line 0613:	0.00	0.00	4,000.00	4,000.00
Traffic Oper. & Roadside Maint. Line 0614				
16-4000-1210 - Roads Grass Mowing			6,000.00	6,000.00
16-4000-1600 - Roads Safety Devices/Barcades/signs			3,000.00	3,000.00
Total Traffic Oper. & Roadside Maint. Line	0.00	0.00	9,000.00	9,000.00
Winter Control Line 0621				
16-4000-1330 - Roads Winter Sand Sweeping			2,000.00	2,000.00
16-4000-1560 - Roads Sand/Salt Materials		142.58	35,000.00	34,857.42
Total Winter Control Line 0621:	0.00	142.58	37,000.00	36,857.42
Street Lighting Line 0650				
16-4200-0660 - Street Lighting - Hydro		1,423.32	8,000.00	6,576.68
16-4200-0960 - Street Lighting -Repairs			1,500.00	1,500.00
Total Street Lighting Line 0650:	0.00	1,423.32	9,500.00	8,076.68
Total Operating:	39,808.76	245,950.73	826,870.00	580,919.27
Capital Projects				
16-4000-1821 - Roads Reconstruction Program		1,569.65	275,000.00	273,430.35
Total Projects:	0.00	1,569.65	275,000.00	273,430.35
Total Capital:	0.00	1,569.65	275,000.00	273,430.35
Contributions to Reserves				
16-4000-0970 - Roads Contributions To Reserve			334,180.00	334,180.00
Total Contributions to Reserves:	0.00	0.00	334,180.00	334,180.00
Total EXPENSES:	39,808.76	247,520.38	1,436,050.00	1,188,529.62
SURPLUS/(DEFICIT)	(39,808.76)	(32,806.07)	(877,620.00)	844,813.93

Report Date
4/11/2022 1:00 PM

Township of South Algonquin
Environmental Services Budgetary Control
For the Period Ending April 30, 2022

Page 9

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
15-2900 - Fees - Garbage Disposal		1,049.83	17,500.00	(16,450.17)
Total Department Generated:	0.00	1,049.83	17,500.00	(16,450.17)
Grants				
15-2970 - Grant - Hazardous Waste			5,000.00	(5,000.00)
Total Grants:	0.00	0.00	5,000.00	(5,000.00)
Total REVENUES:	0.00	1,049.83	22,500.00	(21,450.17)
EXPENSES				
Operating				
Rural Storm Sewer System Line 0822				
Labour				
16-4700-0400 - Rural Storm - Wages and Salaries			20,500.00	20,500.00
16-4700-0440 - Rural Storm - E.I.		1.01	450.00	448.99
16-4700-0450 - Rural Storm C.P.P.		1.67	1,170.00	1,168.33
16-4700-0460 - Rural Storm - W.S.I.B.		1.16	570.00	568.84
16-4700-0470 - Rural Storm - E.H.T.		0.83	400.00	399.17
16-4700-0480 - Rural Storm - OMERS			1,140.00	1,140.00
Total Labour:	0.00	4.67	24,230.00	24,225.33
Direct Expenses				
16-4000-1220 - Roads Brushing & Tree Trimming			5,000.00	5,000.00
16-4000-1231 - Maint. Drainage Pipe & Accessories			500.00	500.00
16-4000-1240 - Catch Basin/Curb/GutterCulvertCleaning			300.00	300.00
Total Direct Expenses:	0.00	0.00	5,800.00	5,800.00
Total Rural Storm Sewer System Line 0822:	0.00	4.67	30,030.00	30,025.33
Solid Waste Collection Line 0840				
Labour				
16-4600-0400 - Garb Collect Salaries & Wages	997.60	16,056.40	72,800.00	56,743.60
16-4600-0440 - Garbage Collection E.I.C.		388.08	1,610.00	1,221.92
16-4600-0450 - Garbage Collection C.P.P.		935.94	4,150.00	3,214.06
16-4600-0460 - Garbage Collection W.S.I.B.		483.53	1,970.00	1,486.47
16-4600-0470 - Garbage Collection E.H.T.		347.29	1,420.00	1,072.71
16-4600-0480 - Garbage Collection Omers		1,061.32	4,680.00	3,618.68
16-4600-0490 - Garbage Collect Other Benefits		1,940.16	5,700.00	3,759.84
Total Labour:	997.60	21,212.72	92,330.00	71,117.28
Direct Expenses				
16-4600-0510 - Garb.Coll-Clothing Allowance		300.00	500.00	200.00
16-4600-0640 - Garbage Collection Insurance		1,357.37	1,360.00	2.63
16-4600-0680 - Garbage Collection Radio		59.75	150.00	90.25
16-4600-0700 - Garbage Collection Advertising			300.00	300.00
16-4600-0810 - Garb Coll Office Expense-Posta		38.78	550.00	511.22
16-4600-0820 - Garbage Collection Supplies			500.00	500.00
16-4600-2121 - Garbage Compactor-#23 Diesel Fuel	3,348.55	6,788.88	20,000.00	13,211.12
16-4600-2123 - Garbage Compactor-#23 Repairs/servic		4,590.61	20,000.00	15,409.39
Total Direct Expenses:	3,348.55	13,135.39	43,360.00	30,224.61
Total Solid Waste Collection Line 0840:	4,346.15	34,348.11	135,690.00	101,341.89
Solid Waste Disposal Line 0850				
Labour				
16-4650-0400 - Garbage Disposal Salaries/Wage		6,945.98	53,770.00	46,824.02
16-4650-0440 - Garbage Disposal E.I.C.		182.38	1,190.00	1,007.62
16-4650-0450 - Garbage Disposal C.P.P.		381.86	3,060.00	2,678.14
16-4650-0460 - Garbage Disposal W.S.I.B.		219.60	1,460.00	1,240.40
16-4650-0470 - Garbage Disposal E.H.T.		158.32	1,050.00	891.68
16-4650-0480 - Garbage Disposal Omers		285.23	1,930.00	1,644.77
Total Labour:	0.00	8,173.37	62,460.00	54,286.63
Direct Expenses				

Report Date
4/11/2022 1:00 PM

Township of South Algonquin
Environmental Services Budgetary Control
For the Period Ending April 30, 2022

Page 10

	Current Month	Year to Date	Approved Budget	Variance
16-4650-0510 - Garb Disp Clothing Allowance		300.00	300.00	
16-4650-0540 - Garb Disp Licences & Permits		63.11	100.00	36.89
16-4650-0600 - Garb Disp Repairs To Building			500.00	500.00
16-4650-0610 - Garb Disp Repairs To Equipment			1,000.00	1,000.00
16-4650-0640 - Garbage Disposal Insurance		1,357.37	1,360.00	2.63
16-4650-0650 - Garbage Disposal Heating		569.65	500.00	(69.65)
16-4650-0680 - Garbage Disposal Radio		119.49	150.00	30.51
16-4650-0700 - Garbage Disposal Advertising			500.00	500.00
16-4650-0810 - Garb Disp Office Expense-Posta			100.00	100.00
16-4650-0820 - Garbage Disposal Supplies	61.06	61.06	550.00	488.94
16-4650-1000 - Garbage Disp Site Maintennace-Mat/Equip		1,293.17	5,000.00	3,706.83
16-4650-1821 - Gbd-Airy Landfill Site(Mon/Con		971.81	22,500.00	21,528.19
16-4650-1822 - Gbd-Mad.Landfill Site(Mon/Con)		4,617.37	22,500.00	17,882.63
16-4650-1825 - Shredding Initiative			22,500.00	22,500.00
16-4650-2511 - Garb Disposal Loader Gas #6	710.73	1,165.52	4,000.00	2,834.48
16-4650-2513 - Garb Disposal Loader Repairs/servi	1,044.06	4,948.77	5,000.00	51.23
Total Direct Expenses:	1,815.85	15,467.32	86,560.00	71,092.68
Total Solid Waste Disposal Line 0850:	1,815.85	23,640.69	149,020.00	125,379.31
Waster Diversion Line 0860				
16-4650-0690 - Hazardous Waste Disposal			17,000.00	17,000.00
Total Waster Diversion Line 0860:	0.00	0.00	17,000.00	17,000.00
Total Operating:	6,162.00	57,993.47	331,740.00	273,746.53
Total EXPENSES:	6,162.00	57,993.47	331,740.00	273,746.53
SURPLUS/(DEFICIT)	(6,162.00)	(56,943.64)	(309,240.00)	252,296.36

Report Date
4/11/2022 1:01 PM

Township of South Algonquin
Health Services Budgetary Control
For the Period Ending April 30, 2022

Page 11

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
15-6000 - Rent and Expenses Ambulance/Helipad			19,400.00	(19,400.00)
15-3830 - Rent and Expenses- Medical Centre		3,306.00	16,800.00	(13,494.00)
Total Department Generated:	0.00	3,306.00	36,200.00	(32,894.00)
Total REVENUES:	0.00	3,306.00	36,200.00	(32,894.00)
EXPENSES				
Operating				
Public Health Services Line 1010				
16-3000-0603 - Repairs to Medical Centre		642.36	1,000.00	357.64
16-5000-0640 - Health Services Insurance		1,843.02	1,850.00	6.98
16-4000-0822 - Roads Water Sampling		152.64	600.00	447.36
16-5110-0990 - Renfrew County Health Unit		5,765.01	23,060.00	17,294.99
Total Public Health Services Line 1010:	0.00	8,403.03	26,510.00	18,106.97
Hospitals Line 1030				
16-5000-0816 - Hospital Equipment Grant			5,000.00	5,000.00
Total Hospitals Line 1030:	0.00	0.00	5,000.00	5,000.00
Ambulance Services Line 1030				
16-3200-0600 - Ambulance Service Repairs To Building		2,171.78	3,500.00	1,328.22
16-3200-0640 - Ambulance Service Insurance		6,345.00	6,000.00	(345.00)
16-3200-0650 - Ambulance Service Heating		3,154.86	3,500.00	345.14
16-3200-0660 - Ambulance Service Hydro	234.37	669.80	2,500.00	1,830.20
16-3200-0690 - Ambulance Service - rent/lease agreement	35.00	211.22	600.00	388.78
16-4000-1701 - Helipad			500.00	500.00
Total Ambulance Services Line 1030:	269.37	12,552.66	16,600.00	4,047.34
Total Operating:	269.37	20,955.69	48,110.00	27,154.31
Contributions to Reserves				
16-5000-0970 - Contributions to Reserves			3,500.00	3,500.00
Total Contributions to Reserves:	0.00	0.00	3,500.00	3,500.00
Total EXPENSES:	269.37	20,955.69	51,610.00	30,654.31
SURPLUS/(DEFICIT)	(269.37)	(17,649.69)	(15,410.00)	(2,239.69)

Report Date
4/11/2022 1:01 PM

Township of South Algonquin
Social and Family Services Budgetary Control
For the Period Ending April 30, 2022

Page 12

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
15-3800 - Rent - Resource Ctr		2,400.00	9,600.00	(7,200.00)
Total Department Generated:	0.00	2,400.00	9,600.00	(7,200.00)
Total REVENUES:	0.00	2,400.00	9,600.00	(7,200.00)
EXPENSES				
Operating				
General Assistance Line 1210				
16-5200-0600 - Resource Centre Building Repairs			500.00	500.00
16-5200-0640 - Resource Centre Insurance		1,376.49	1,380.00	3.51
16-3000-0661 - Resource Ctr Hydro	379.22	1,158.06	2,650.00	1,491.94
16-5500-0990 - District Social Services Admin. Board		137,997.27	551,990.00	413,992.73
Total General Assistance Line 1210:	379.22	140,531.82	556,520.00	415,988.18
Assistance to Aged Persons Line 1220				
16-5600-0600 - Repairs to Seniors Building			3,000.00	3,000.00
16-5600-0640 - Seniors Centre Insurance		7,283.15	7,290.00	6.85
16-5600-0655 - Seniors Centre - Heat		1,861.76	3,500.00	1,638.24
16-5600-0660 - Senior's Centre - Hydro	198.68	558.95	2,800.00	2,241.05
16-5600-0990 - Casselholme	9,487.00	37,948.00	113,850.00	75,902.00
Total Assistance to Aged Persons Line 1220:	9,685.68	47,651.86	130,440.00	82,788.14
Total Operating:	10,064.90	188,183.68	686,960.00	498,776.32
Total EXPENSES:	10,064.90	188,183.68	686,960.00	498,776.32
SURPLUS/(DEFICIT)	(10,064.90)	(185,783.68)	(677,360.00)	491,576.32

Report Date
4/11/2022 1:02 PM

Township of South Algonquin
Recreation & Cultural Services Budgetary Control
For the Period Ending April 30, 2022

Page 13

	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
15-3100 - Fees - Recreation			1,000.00	(1,000.00)
15-3102 - Fundraising Revenue - Recreation			15,000.00	(15,000.00)
15-3300 - Fees - Library			150.00	(150.00)
15-3810 - Rent - Recreation		225.00	1,000.00	(775.00)
15-4010 - Investment Income - Recreation		5.13	500.00	(494.87)
Total Department Generated:	0.00	230.13	17,650.00	(17,419.87)
Grants				
15-3200 - Grants-Library-Ontario			6,470.00	(6,470.00)
15-3000 - Fees & Grants - Rec - Canada			74,530.00	(74,530.00)
Total Grants:	0.00	0.00	81,000.00	(81,000.00)
From Reserves				
15-9000-0206 - Transfer from Reserves to Recreation			186,160.00	(186,160.00)
Total From Reserves:	0.00	0.00	186,160.00	(186,160.00)
Total REVENUES:	0.00	230.13	284,810.00	(284,579.87)
EXPENSES				
Operating				
Recreation				
Labour				
16-6000-0400 - Recreation Salaries And Wages		30,289.32	61,700.00	31,410.68
16-6000-0440 - Recreation E.I.C.		841.77	1,360.00	518.23
16-6000-0450 - Recreation C.P.P.		1,803.44	3,520.00	1,716.56
16-6000-0460 - Recreation W.S.I.B.		1,033.89	1,670.00	636.11
16-6000-0470 - Recreation E.H.T.		741.25	1,200.00	458.75
16-6000-0480 - Recreation Omers		478.08	2,860.00	2,381.92
Total Labour:	0.00	35,187.75	72,310.00	37,122.25
Direct Expenses				
16-6000-0690 - Recreation Rental/Lease Agreem			200.00	200.00
16-6000-0700 - Recreation Advertising			800.00	800.00
16-6000-0710 - Recreation Travel	191.28	216.78	3,500.00	3,283.22
16-6000-0730 - Recreat Conferences/Training			500.00	500.00
Total Direct Expenses:	191.28	216.78	5,000.00	4,783.22
Parks Line 1610				
16-6000-0530 - Recreation Small Tools		218.69	200.00	(18.69)
16-6000-0601 - Maintenance/Repairs- privies			2,000.00	2,000.00
16-6000-0603 - Rec Repairs/Maintenance Rink Madawaska			500.00	500.00
16-6000-0604 - Rec Repairs/Maintenance Rink Whitney			500.00	500.00
16-6000-0605 - Flood Lighting- Hydro	71.57	225.57	1,000.00	774.43
16-6000-0610 - Recreation Repairs Equip Madawaska		481.70	500.00	18.30
16-6000-0611 - Recreation RepairsEquip-KubotaMower			1,000.00	1,000.00
16-6000-0612 - Recreation-Repairs Equip Whitney		104.44	1,000.00	895.56
16-6000-0620 - Recreation Gas & Oil-Madawaska	61.78	88.82	200.00	111.18
16-6000-0621 - Recreation Gas/Oil Kubota	185.55	185.55	300.00	114.45
16-6000-0622 - Recreation-Gas & Oil- Whitney -Zamboni	61.79	271.56	500.00	228.44
16-6000-0641 - Insurance - Trestle		1,025.44	1,030.00	4.56
16-6000-0950 - Recreation Maintenance to Playgrounds			1,000.00	1,000.00
Total Parks Line 1610:	380.69	2,601.77	9,730.00	7,128.23
Recreational Programs Line 1620				
16-3000-0814 - Bow Club Levy		2,500.00	2,500.00	
16-6000-0820 - Recreation Supplies-Madawaska			2,000.00	2,000.00
16-6000-0822 - Recreation Supplies Whitney		699.41	2,000.00	1,300.59
16-6000-0823 - Fundraising Expenses- Whitney	304.98	304.98	10,000.00	9,695.02
16-6000-0824 - Fundraising Expenses- M & L			5,000.00	5,000.00
16-6000-0960 - Recreation Grant Expenses			3,900.00	3,900.00
16-6000-0920 - Recreation Programming Donation			1,300.00	1,300.00
Total Recreational Programs Line 1620:	304.98	3,504.39	26,700.00	23,195.61
Docks Line 1631				
16-6000-0642 - Insurance - Boat Launch		658.20	660.00	1.80

Report Date
4/11/2022 1:02 PM

Township of South Algonquin
Recreation & Cultural Services Budgetary Control
For the Period Ending April 30, 2022

Page 14

	Current Month	Year to Date	Approved Budget	Variance
16-6000-1809 - Dock Lighting- Hydro	42.09	124.10	500.00	375.90
16-6000-1810 - Dock/Boat Launch Maintenance			2,000.00	2,000.00
Total Docks Line 1631:	42.09	782.30	3,160.00	2,377.70
Recreational Facilities Line 1634				
16-6000-0600 - Recreation Repairs To Building-Madawaska	289.57	2,301.15	5,000.00	2,698.85
16-6000-0602 - Recreation Repairs to Building-Whitney	111.91	591.93	4,000.00	3,408.07
16-6000-0640 - Recreation Insurance		9,167.74	9,570.00	402.26
16-6000-0650 - Recreation Heating Madawaska	293.22	3,646.62	6,000.00	2,353.38
16-6000-0652 - Recreation Heating Whitney	445.22	2,013.57	4,000.00	1,986.43
16-6000-0660 - Recreation Hydro Madawaska	348.39	1,119.19	5,000.00	3,880.81
16-6000-0662 - Recreation Hydro Whitney	249.68	766.15	4,000.00	3,233.85
16-6000-0670 - Recreation Cleaning Supplies Madawaska	111.12	111.12	1,000.00	888.88
16-6000-0672 - Recreation Cleaning Supplies Whitney	117.51	117.51	1,000.00	882.49
16-6000-0800 - Recreation Telephone		658.40	2,600.00	1,941.60
16-6000-0810 - Recreat Office Exp-Postage-Madawaska			500.00	500.00
16-6000-0812 - Recreation Office Exp-Postage-Whitney			150.00	150.00
Total Recreational Facilities Line 1634:	1,966.62	20,493.38	42,820.00	22,326.62
Total Recreation:	2,885.66	62,786.37	159,720.00	96,933.63
Libraries Line 1640				
Labour				
16-6100-0400 - Library Salaries And Wages		8,445.32	50,000.00	41,554.68
16-6100-0440 - Library E.I.C.		220.54	860.00	639.46
16-6100-0450 - Library C.P.P.		460.86	2,180.00	1,719.14
16-6100-0460 - Library W.S.I.B.		226.50	1,050.00	823.50
16-6100-0470 - Library E.H.T.		194.40	750.00	555.60
Total Labour:	0.00	9,547.62	54,840.00	45,292.38
Direct Expenses				
16-6100-0540 - Library Licences & Permits			210.00	210.00
16-6100-0590 - Library Books		972.32	6,000.00	5,027.68
16-6100-0600 - Library Repairs To Building		1,214.02	2,000.00	785.98
16-6100-0610 - Library Repairs To Equipment			500.00	500.00
16-6100-0640 - Library Insurance		5,938.99	5,940.00	1.01
16-6100-0650 - Library Heating		836.78	2,000.00	1,163.22
16-6100-0660 - Library Hydro	361.26	1,107.39	3,400.00	2,292.61
16-6100-0670 - Library Cleaning	8.69	8.69	200.00	191.31
16-6100-0690 - Library Rental/Lease Agreement		498.62	1,100.00	601.38
16-6100-0700 - Library Advertising			250.00	250.00
16-6100-0710 - Library Travel			250.00	250.00
16-6100-0730 - Library Conferences/Training			500.00	500.00
16-6100-0800 - Library Telephone		681.21	2,600.00	1,918.79
16-6100-0810 - Library Office Expense-Postage			500.00	500.00
16-6100-0820 - Library Supplies		225.13	3,500.00	3,274.87
Total Direct Expenses:	369.95	11,483.15	28,950.00	17,466.85
Total Libraries Line 1640:	369.95	21,030.77	83,790.00	62,759.23
Total Operating:	3,255.61	83,817.14	243,510.00	159,692.86
Capital				
Murchison & Lyell				
16-6000-0940 - Recreation Capital Expenditure			5,000.00	5,000.00
Total Murchison & Lyell:	0.00	0.00	5,000.00	5,000.00
Whitney				
16-6000-0942 - Recreation Cap Exp-Whitney Rec			256,760.00	256,760.00
Total Whitney:	0.00	0.00	256,760.00	256,760.00
Library				
16-6100-0940 - Library Capital Expenditure			10,000.00	10,000.00
Total Library:	0.00	0.00	10,000.00	10,000.00
Total Capital:	0.00	0.00	271,760.00	271,760.00

Report Date
4/11/2022 1:02 PM

Township of South Algonquin
Recreation & Cultural Services Budgetary Control
For the Period Ending April 30, 2022

Page 15

	Current Month	Year to Date	Approved Budget	Variance
Total EXPENSES:	3,255.61	83,817.14	515,270.00	431,452.86
SURPLUS/(DEFICIT)	(3,255.61)	(83,587.01)	(230,460.00)	146,872.99

Report Date
4/11/2022 1:02 PM

Township of South Algonquin
Planning Services Budgetary Control
For the Period Ending April 30, 2022

Page 16

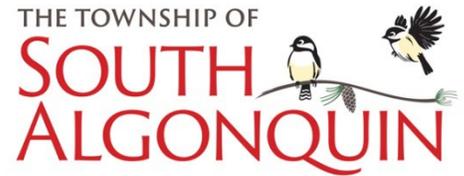
	Current Month	Year to Date	Approved Budget	Variance
REVENUES				
Department Generated				
15-4100 - Sale Of Land-Shoreline Rd Allowances		1,851.28	3,000.00	(1,148.72)
15-4110 - Planning Applications		1,827.41	11,000.00	(9,172.59)
Total Department Generated:	0.00	3,678.69	14,000.00	(10,321.31)
Total REVENUES:	0.00	3,678.69	14,000.00	(10,321.31)
EXPENSES				
Operating				
Planning and Zoning Line 1810				
Labour				
16-6300-0400 - Planning Wages & Salaries		9,430.86	25,600.00	16,169.14
16-6300-0440 - Planning EIC		220.79	570.00	349.21
16-6300-0450 - Planning CPP		541.80	1,460.00	918.20
16-6300-0460 - Planning WSIB		274.81	690.00	415.19
16-6300-0470 - Planning EHT		197.02	500.00	302.98
16-6300-0480 - Planning OMERS		915.01	2,300.00	1,384.99
Total Labour:	0.00	11,580.29	31,120.00	19,539.71
Direct Expenses				
16-6300-0690 - Planning Rental/Lease Agreement		794.46	1,700.00	905.54
16-6300-0700 - Planning - Advertising		176.05	1,000.00	823.95
16-6300-0710 - Travel/Accommodations/Meals			2,000.00	2,000.00
16-6300-0720 - Planning Association Fees		329.70	600.00	270.30
16-6300-0730 - Planning Conferences/Training		909.48	1,000.00	90.52
16-6300-0820 - Planning Supplies			500.00	500.00
16-6300-0840 - Planning Legal			2,000.00	2,000.00
16-6300-0850 - Planning Consultants	3,561.61	4,401.13	15,000.00	10,598.87
Total Direct Expenses:	3,561.61	6,610.82	23,800.00	17,189.18
Total Planning and Zoning Line 1810:	3,561.61	18,191.11	54,920.00	36,728.89
Total Operating:	3,561.61	18,191.11	54,920.00	36,728.89
Contributions to Reserves				
16-6300-0970 - Contributions to Reserve			5,500.00	5,500.00
Total Contributions to Reserves:	0.00	0.00	5,500.00	5,500.00
Total EXPENSES:	3,561.61	18,191.11	60,420.00	42,228.89
SURPLUS/(DEFICIT)	(3,561.61)	(14,512.42)	(46,420.00)	31,907.58

STAFF REPORT

Meeting Date: April 20,2022

Agency: Township of South Algonquin

Staff Contact: Bryan Martin, CAO Clerk/Treasurer



Agenda Title: Council remuneration

Agenda Action: that further direction be provided to staff

Recommendation:

That further direction be provided to staff regarding amendments to the council remuneration bylaw for the 2022 election.

Background

In my experience councils are generally hesitant to discuss their remuneration. Therefore, my practice has always been to bring forward discussions related to remuneration in election year and to have any changes implemented once the new council is elected.

I don't believe council has reviewed their remuneration bylaw in several years.

I have provided an excel spreadsheet of council remuneration that the County of Renfrew has been undertaking for information.

Further direction is required to finalize a new remuneration bylaw although I have provided an initial draft.

Many municipal councils are permitted to participate in the Township benefit programs. Some are compensated for mileage around the township related to their role on council. Council technology requirements need to be considered. (Laptops, internet, cell phones).

Any other items council may deem necessary to be considered.

- Alternatives –**
1. Do Nothing
 2. Refer to staff for changes
 3. Recommend to council for approval

Strategic Plan -N/A

Fiscal Impact -None at this time

Consultations - none

Attachments - none

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

BY-LAW NO. 2022 -

BEING A BY-LAW TO SET RATES FOR REMUNERATION AND EXPENSES FOR MEMBERS OF COUNCIL WHEN ON MUNICIPAL BUSINESS

WHEREAS, the Corporation of the Township of South Algonquin deems it necessary to set rates for remuneration and expenses for members of Council when on municipal business;

AND WHEREAS, the Municipal Act, R.S.O. 2001, Sections 283(1), provides that a municipality may pay any part of the remuneration and expenses of the members of any local board of the municipality and of the officers and employees of the local board;

NOW THEREFORE, it is enacted as follows:

THAT the annual remuneration for Mayor be \$13,140.00 paid out in monthly installments. (\$1095.00/month).

THAT the annual remuneration for Councillors be \$9,744.00 paid out in monthly installments. (\$812.00/month).

THAT half day meetings are less than four hours; where there then may be more than one meeting in a day, the maximum that will be paid out for any given day is the full day rate.

THAT an additional per diem rate for meetings for both Mayor and Councillors be \$78.00 for 1/2 day and \$103.75 for full day meeting.

THAT the Township South Algonquin Council ensure proper maintenance of the Councillor remuneration model, by each year providing an annual increase to the base compensation plus meeting per diem rate using the annual Cost of Living Adjustment (COLA) that was provided to staff.

THAT expenses be paid to Councillors as follows:

When on municipal business authorized by Council, members of Council shall be entitled to:

Expenses per day for meetings shall be actual expenses, plus a meal allowance to a maximum of \$125.00. (Original or photocopy of receipts must be provided for all expenses incurred for municipal business, to be attached to the expense claim report.)

The Township of South Algonquin continues to use the existing federal mileage rates and that the Township South Algonquin adjust mileage allowance to coincide with any changes that may occur by the Treasury Board Secretariat.

THAT costs related to travel, accommodations, and meals to attend training and conferences will be paid on behalf of the members and that attendance shall be paid at the applicable meeting rates or in the event that members absent themselves from their employment to partake in the training/conference then the daily rate for such attendance shall be \$275.00 per day.

Expenses are inclusive of:

- Expenses incurred for accommodations and parking
- A meal allowances
- All registration fees
- All mileage consistent with approved mileage per diem

THAT a technology package will be provided to Council at the beginning of each term to enable them to fully participate in hybrid meetings and to manage their electronic meeting packages. This technology package may include (laptop, cell phones, wireless internet access points subject to budgetary approvals).

THAT this By-Law shall come into force and take effect on April 6th, 2022 and remain in force until repealed by council.

THAT all previous By-Laws related to remuneration of council are hereby rescinded.

READ A FIRST & SECOND TIME THIS

READ A THIRD TIME THIS

Mayor Jane A.E Dumas

CAO Bryan Martin

	Petawawa	Pembroke	Renfrew	Arnprior	KHR	Laurentian Valley	Bonnechere Valley	Deep River	Mad Valley	WWR 2021	Mean	Median	50th	75th
Mayor														
Salary	\$ 48,483.12	\$ 42,454.00	\$ 39,171.60	\$ 36,695.88	\$ 18,000.00	\$ 32,504.95	\$ 18,996.00	\$ 23,112.00	\$ 28,316.40	\$ 27,069.00	\$ 31,480.30	\$ 36,695.88	\$ 36,695.88	\$ 38,552.67
Expense allowance	\$ 5,000.00	\$ 2,080.00		\$ 1,380.00		\$ 700.00	\$ 2,000.00		\$ 2,000.00	\$ 700.00				
Conferences		\$ 666.50				\$ 4,894.63	\$ 3,500.00		\$ 3,100.00	\$ 4,000.00				
Mileage	CRA RATE	CRA	\$ 0.59	CRA Rate, \$30/m	\$ 0.53	\$ 0.46	\$ 0.55	\$ 0.53	\$ 0.59	\$ 0.59				
COLA	CPI Oct.		same as staff		\$ 2,020.00		same as staff		same as staff	same as staff				
Honourarium	200/mth 180/day, 90/half		300+50/m	150/d \$75/half	\$150/mtg	223.03/d 111.53/half	290/4hr 158/2hr	125/half, 250/full		\$100/day				
Deputy Mayor														
Salary	\$ 30,684.30	\$ 23,412.00	\$ 20,800.00	\$ 18,602.76	\$ 8,400.00	\$ 24,211.75	\$ 12,672.00	\$ 12,868.00	\$ 20,466.12	\$ 19,560.00	\$ 19,167.69	\$ 20,800.00	\$ 20,800.00	\$ 22,759.00
Expense allowance	\$ 1,550.00	\$ 2,200.00				\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00				
Conferences		\$ 445.89				\$ 4,894.63	\$ 2,000.00		\$ 3,100.00	\$ 4,000.00				
Mileage	CRA RATE	CRA			\$ 0.53	\$ 0.46	\$ 0.55	\$ 0.53	\$ 0.59	\$ 0.59				
COLA	CPI Oct.		same as staff				same as staff		same as staff	same as staff				
Honourarium	180/day, 90/half		300+50/m		\$125/mtg	223.03/d 111.53/half	290/4hr 158/2hr	125/half, 250/full		\$100/day				
Councillor														
Salary	\$ 26,516.98	\$ 20,726.00	\$ 15,740.80	\$ 18,602.76	\$ 8,400.00	\$ 24,211.75	\$ 12,672.00	\$ 9,659.00	\$ 20,466.12	\$ 19,560.00	\$ 17,655.54	\$ 18,602.76	\$ 18,602.76	\$ 20,661.03
Expense allowance	\$ 1,550.00	\$ 1,700.00		\$ 1,380.00		\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00				
Conferences		\$ 775.55				\$ 4,894.63	\$ 2,000.00		\$ 3,100.00	\$ 4,000.00				
Mileage	CRA RATE	CRA			\$ 0.53	\$ 0.46	\$ 0.55	\$ 0.53	\$ 0.59	\$ 0.59				
COLA	CPI Oct.		same as staff				same as staff		same as staff	same as staff				
Honourarium	180/day, 90 half	1500/chair, 7	300+50/m		\$125/mtg	223.03/d 111.53/half	290/4hr 158/2hr	125/half, 250/full		\$100/day				

MUNICIPALITIES WITH WATER/WASTEWATER AND/OR ARENAS

	McNab/Braeside	Petawawa	Pembroke	Renfrew	Horton	South Algonquin	Admaston/Bromley	Arnprior	Greater Madawaska	Head Clara Maria	KHR	Laurentian Hills	Laurentian Valley	Bonnechere Valley	Deep River	Mad Valley	WWR 2021	Mean	Median	50th	75th	
Mayor																						
Salary	\$ 26,921.43	\$ 48,483.12	\$ 42,454.00	\$ 39,171.60	\$ 25,872.00	\$ 12,666.00	\$ 23,193.29	\$ 36,695.88		\$ 5,400.00	\$ 18,000.00	\$ 18,253.20	\$ 32,504.95	\$ 18,996.00	\$ 23,112.00	\$ 28,316.40	\$ 27,069.00	\$ 26,694.30	\$ 26,396.72	\$ 26,396.72	\$ 33,552.68	
Expense allowance	\$ 3,000.00	\$ 5,000.00	\$ 2,080.00					\$ 1,380.00		\$ 1,000.00			\$ 700.00	\$ 2,000.00		\$ 2,000.00	\$ 700.00					
Conferences	\$ 2,000.00		\$ 666.50		2 per year		\$ 6,000.00			\$ 3,000.00			\$ 4,894.63	\$ 3,500.00		\$ 3,100.00	\$ 4,000.00					
Mileage	\$ 0.59	CRA RATE	CRA	\$ 0.59	\$ 0.59		\$ 0.50	CRA Rate, \$30/m		\$ 400.00	\$ 0.53	\$ 0.59	\$ 0.46	\$ 0.55	\$ 0.53	\$ 0.59	\$ 0.59					
COLA		CPI Oct.		same as staff	same as staff		same as staff			\$ 2,020.00	1.50%		same as staff		same as staff	same as staff						
Honourarium		200/mth 180/day, 90/half		300+50/m	160/day 80/half	75/mtg 100/4hr m	45/day outside	150/d \$75/half		\$150/mtg	\$150/mtg	\$115/mtg	223.03/d 111.53/half	290/4hr 158/2hr	125/half, 250/full		\$100/day					
Deputy Mayor																						
Salary	\$ 24,975.22	\$ 30,684.30	\$ 23,412.00	\$ 20,800.00	\$ 18,480.00	\$ 9,390.00	\$ 13,253.58	\$ 18,602.76		\$ 4,200.00	\$ 8,400.00	\$ 9,778.10	\$ 24,211.75	\$ 12,672.00	\$ 12,868.00	\$ 20,466.12	\$ 19,560.00	\$ 16,984.61	\$ 18,541.38	\$ 18,541.38	\$ 21,453.00	
Expense allowance		\$ 1,550.00	\$ 2,200.00							\$ 1,000.00			\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00					
Conferences	\$ 1,500.00		\$ 445.89		1 per year		\$ 3,000.00			\$ 3,000.00			\$ 4,894.63	\$ 2,000.00		\$ 3,100.00	\$ 4,000.00					
Mileage	\$ 0.59	CRA RATE	CRA		\$ 0.59		\$ 0.50			\$ 400.00	\$ 0.53	\$ 0.59	\$ 0.46	\$ 0.55	\$ 0.53	\$ 0.59	\$ 0.59					
COLA		CPI Oct.		same as staff	same as staff		same as staff				1.50%		same as staff		same as staff	same as staff						
Honourarium		180/day, 90/half		300+50/m	160/day 80/half	75/mtg 100/4hr m	45/day outside			\$150/mtg	\$125/mtg	\$115/mtg	223.03/d 111.53/half	290/4hr 158/2hr	125/half, 250/full		\$100/day					
Councillor																						
Salary	\$ 21,472.17	\$ 26,516.98	\$ 20,726.00	\$ 15,740.80	\$ 18,480.00	\$ 9,390.00	\$ 13,253.58	\$ 18,602.76		\$ 3,000.00	\$ 8,400.00	\$ 9,778.10	\$ 24,211.75	\$ 12,672.00	\$ 9,659.00	\$ 20,466.12	\$ 19,560.00	\$ 15,745.58	\$ 17,110.40	\$ 17,110.40	\$ 20,531.09	
Expense allowance		\$ 1,550.00	\$ 1,700.00					\$ 1,380.00		\$ 1,000.00			\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00					
Conferences	\$ 1,500.00		\$ 775.55		1 per year		6000 for all			\$ 3,000.00			\$ 4,894.63	\$ 2,000.00		\$ 3,100.00	\$ 4,000.00					
Mileage	\$ 0.59	CRA RATE	CRA		\$ 0.59		\$ 0.50			\$ 400.00	\$ 0.53	\$ 0.59	\$ 0.46	\$ 0.55	\$ 0.53	\$ 0.59	\$ 0.59					
COLA		CPI Oct.		same as staff	same as staff		same as staff				1.50%		same as staff		same as staff	same as staff						
Honourarium		180/day, 90 half	1500/chair, 7	300+50/m	160/day 80/half	75/mtg 100/4hr m	45/day outside			\$150/mtg	\$125/mtg	\$115/mtg	223.03/d 111.53/half	290/4hr 158/2hr	125/half, 250/full		\$100/day					

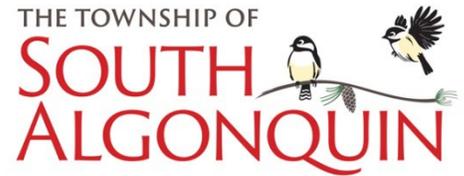
ALL MUNICIPALITIES

STAFF REPORT

Meeting Date: April 20, 2022

Agency: Township of South Algonquin

Staff Contact: Bryan Martin, CAO Clerk/Treasurer



Agenda Title: Council Vacancy Policy

Agenda Action: Recommend to council for resolution

Recommendation:

That the Council Vacancy Policy be recommended to council for approval

Background

In 2021 we had a member of council resign. In reviewing policies, we had no clear municipal policy on managing the vacancy. We had several options under the municipal election act for filling options just no clear policy guideline for staff to follow.

In order to provide clarity in the future should a council vacancy occur during a term of office I have drafted the attached policy for consideration and recommendation of committee.

Analysis

- Alternatives –**
- 1) Do nothing
 - 2) Recommend approval of the policy
 - 3) Send to policy back to staff for changes

Strategic Plan -N/A

Fiscal Impact -None at the is time

Consultations - none

Attachments - none

POLICY MANUAL	POLICY NO.
Township of South Algonquin	EFFECTIVE DATE: Revised:
SUBJECT: Council Vacancy Policy	DEPARTMENT:

Purpose:

The purpose of this policy is to provide an accountable and transparent policy to fill Council vacancies.

Applications:

This policy applies to any vacancy on Council during its term.

The office of a member of council of a municipality becomes vacant if the member,

- a. becomes disqualified from holding the office of a member of council under sections 256, 257 or 258;
- b. fails to make the declaration of office before the deadline in section 232;
- c. is absent from the meetings of council for three successive months without being authorized to do so by a resolution of council;
- d. resigns from his or her office and the resignation is effective under section 260;
- e. is appointed or elected to fill any vacancy in any other office on the same council;
- f. has his or her office declared vacant in any judicial proceeding;
- g. forfeits his or her office under this or any other Act; or
- h. dies, whether before or after accepting office and making the prescribed declaration.

Section 259 (1) Municipal Act Exception

(1.1) Clause (1) (c) does not apply to vacate the office of a member of council of a municipality who is absent for 20 consecutive weeks or less if the absence is a result of the member's pregnancy, the birth of the member's child or the adoption of a child by the member.

Definitions:

In this policy:

"Act" means the *Municipal Act 2001* as amended.

"Appointment" means the process of Council appointing a qualified individual to fill a vacancy for the remainder of the current Council term.

"By-election" means an election held to fill any vacancy, conducted in accordance with the provisions of section 65 of the *Municipal Elections Act 1996* as amended.

"Clerk" means the Clerk appointed by Council under the *Act*, or his or her delegate.

"Council" means The Township of South Algonquin Council.

"Regular election year" means the year established for a regular municipal election in accordance with the *Municipal Elections Act 1996* as amended.

"Vacancy" means when a seat on Council is vacant in accordance with section 259 of the *Act*, and "vacant" has a corresponding meaning.

Policy:

When the office of a member of a Council becomes vacant, s. 262(1) of the *Act* requires that Council declare the office to be vacant at its next meeting. (If a vacancy occurs as a result of the death of a member, however, the declaration may be made at either of its next two meetings).

A vacancy may be filled by appointing a person who has consented to accept the office or by by-election. (s.263(1) of the *Act*).

Within 60 days after the declaration of vacancy the municipality shall,

- i. appoint a person to fill the vacancy under subsection; or
- ii. pass a by-law requiring a by-election be held to fill the vacancy.

If a vacancy occurs within 90 days before voting day of a regular election, the municipality is not required to fill the vacancy. (s 263(5) of the *Act*)

By-election Process

The following process shall be followed when a vacancy is to be filled by by-election:

Council declares the seat vacant as stated above.

Within sixty days of declaring the seat vacant Council passes a by-law calling for a by-election.

The Clerk fixes Nomination Day in accordance with section 65(4)(1) of the *Municipal Elections Act 1996* (not less than 30 days and not more than 60 days after the by-law is passed).

In accordance with section 65(4)(3) of the *Municipal Elections Act, 1996* Voting Day for a by-election shall be 45 days after Nomination Day.

A current member of Council is eligible to run in a by-election. He or she is required to take an unpaid leave of absence beginning as of the day they are nominated and ending on voting day. This is consistent with section 30 (1) of the *Municipal Elections Act, 1996* which outlines the process for employees of the municipality to be a candidate. If the member is elected to the vacant office he or she shall be deemed to have resigned from their initial office immediately before making their declaration of office.

Appointment Process

The following process shall be followed when a vacancy is to be filled by appointment. Council declares the seat vacant as stated above.

Within sixty days of declaring the seat vacant Council shall make an appointment to fill the vacancy.

Vacancy in the office of Mayor

If a vacancy in the office of Mayor is to be filled by appointment, Council may choose to fill the vacancy by appointing:

- a. A current member of Council;
- b. An unsuccessful candidate for the same office in the most recent regular election; or
- c. Any other qualified individual.

Vacancy in the office of Ward Councillor

If a vacancy in the office of ward councillor is to be filled by appointment, Council may choose to fill the vacancy by appointing:

- a. An unsuccessful candidate for the same ward in the most recent regular election;
or
- b. Any other qualified individual.

Appendix “A” sets out the procedure to be followed when a vacancy is to be filled by appointment of current members of Council to fill a vacancy in the office of Mayor.

Appendix “B” sets out the procedure to be followed when a vacancy is to be filled by appointment of a previous candidate to fill a vacancy (Mayor or Ward Councillor).

Appendix “C” sets out the procedure to be followed when a vacancy is to be filled by appointment of any other qualified individual (Mayor or Ward Councillor).

Nothing in this policy shall be interpreted as denying Council its authority to do anything permitted or required under the *Act* (Mayor or Ward Councillor).

Appendix “A” – Procedure to Appoint a Member of Council to fill a Vacancy in the office of Mayor

The following procedure will be used when appointing a current member of Council to fill a vacancy in the office of Mayor:

Definitions

In this procedure:

“Chair” means the member of Council presiding at the Council Appointment Meeting.

“Container” means any container to be used by the Clerk in the drawing of names of individual nominees.

“Council Appointment Meeting” means the regular or special Council meeting where Council will appoint someone to fill a vacancy.

“Slate of Nominees” means a list of all the individual candidates who have been nominated in accordance with this procedure and “nominee” shall mean an individual whose name appears on the slate of nominees.

General

1. The appointment of a current member of Council to fill a vacancy in the office of Mayor shall take place at a regular meeting of Council or at a special meeting of Council called for such a purpose within 60 days of declaring a vacancy.
2. Only a member of Council elected for the term in which the appointment is taking place will be considered eligible for appointment.
3. At the Council Appointment Meeting the Chair will advise that Council has declared the mayor’s seat vacant in accordance with the *Municipal Act 2001* and resolved to fill the vacancy by appointment of another member of Council. The Chair will then provide an overview of how the appointment process will be conducted.

Nomination Process

4. A member of Council does not need to be present at a Council Appointment Meeting to be nominated. A member of Council who will be absent from a Council Appointment Meeting who wishes to be nominated shall submit to the Clerk, a minimum of two days prior to the Council Appointment Meeting, a signed letter consenting to their nomination. If the letter has not been provided to the Clerk the member of Council will not be permitted to be nominated. Members of Council absent from the meeting but duly nominated will not be permitted to provide written submissions to the meeting, appoint a representative to speak on their behalf, withdraw their nomination, or participate remotely. The Clerk will provide a copy of

any letter(s) consenting to nomination received to the Chair who will read aloud the names.

5. The Chair will request that any member of Council interested in being nominated to indicate their interest by raising their hand.
6. The Chair will call three times for additional expressions of interest. Hearing none, the Chair will request a motion to close the nominations.
7. Once the nominations are closed, the Chair will read aloud all of the names of members of Council who have indicated their interest. The Chair will request a motion to adopt the names as a slate of nominees.
8. Nominees will be offered a maximum of five minutes each, with no extension, to speak prior to the first round of voting. The order of speakers will be drawn by the Clerk from a container holding the names of all nominees.

Acclamation Process

9. If the slate of nominees includes only one nominee the Clerk will declare that nominee elected and a resolution or by-law will be prepared and submitted to Council for enactment.

Voting Process

10. If the slate of nominees includes more than one nominee rounds of voting will be conducted as follows:
 - a. The Clerk will provide members of Council a voting card on which to indicate their choice of nominee in writing.
 - b. The Clerk will read out the names of all the nominees alphabetically by surname.
 - c. Each member of Council is entitled to vote for one nominee in each round of voting.
 - d. The Clerk will ask members of Council to vote by displaying their voting card with choice of nominee clearly written on it, Members of Council will display the card at the same time and in a manner that is clearly visible to the Clerk and to the public.
 - e. Once a voting card has been displayed by a member of Council no changes shall be permitted.

- f. The Clerk will record the votes and announce how each member of Council has voted and the results at the end of each round of voting.
11. If, at the end of any round of voting, a nominee receives the votes of more than one-half of the members of Council present, the Clerk will declare the nominee to be elected and a resolution or by-law will be prepared and submitted to Council for enactment.
12. Rounds of voting shall continue until a nominee has received more than one-half of the votes of the members of Council present or until a tie is broken in accordance with this procedure.
13. Where a round of voting does not result in a nominee receiving more than one-half of the votes of the members of Council present:
- a. The nominee with the fewest number of votes will be automatically excluded from the slate of nominees in the next round of voting.
 - b. In any round of voting one vote shall be considered the lowest number of possible votes. Where a nominee receives zero votes they will be automatically excluded from the slate of nominees in the next round of voting.
 - c. If a tie occurs between two or more nominees for the fewest number of votes received, the Clerk will draw all but one nominee's name from a container to continue in the subsequent round of voting. The name of the nominee not pulled by the Clerk will be excluded from the slate of nominees in the next round of voting.
 - d. The Clerk will conduct another round of voting with a revised slate of nominees.
 - e. Where after rounds of voting the votes cast are equal for all the nominees:
 - i. If there are three or more nominees remaining the Clerk will draw all but one nominee's name from the container to continue in the slate of nominees. (The nominee not pulled by the Clerk is eliminated.)
 - ii. If only two nominees remain, the Clerk will break the tie by pulling the name of the successful nominee from the container. The nominee whose name is pulled by the Clerk will be declared elected and a resolution or by-law will be prepared and submitted to Council for enactment.
 - f. Each of the pieces of paper used by the Clerk to draw the names of nominees will be created by the Clerk and will be equal in size and type and will contain the name of one nominee only.

- g. Only the Clerk or the Clerk's designate may handle the pieces of paper or container referenced in this procedure.

Appendix “B” – Procedure to Appoint a Former Candidate to fill a Vacancy (Mayor or Ward Councillor)

The following procedure will be used when appointing a former candidate fill a vacancy:

Definitions

In this procedure:

“Candidate” means any person who was nominated in the most recent regular municipal election for election to the office that has been declared vacant, provided that the nomination was certified by the Clerk in accordance with the *Municipal Elections Act, 1996* and further provided that they are still qualified under the Act or the *Municipal Elections Act, 1996*.

“Chair” means the member of Council presiding at the Council Appointment Meeting.

“Container” means any container to be used by the Clerk in the drawing of names of individual nominees.

“Council Appointment Meeting” means the regular or special Council meeting where Council will appoint someone to fill a vacancy.

General

1. Council may decide by resolution to fill a vacancy by appointment of a former candidate.
2. To be considered for appointment, a candidate must meet all of the requirements to hold the vacant office and must not be otherwise disqualified from holding that office.
3. It is the candidate’s sole responsibility to meet any deadline or otherwise comply with any requirement established by Council or the Clerk as part of the appointment process.

Method of Selection of Candidate to fill a Vacancy

4. Council may decide by resolution on or before the Council Appointment Meeting how the appointment process shall be conducted. Council may:
 - a. Choose to appoint the candidate who received the most number of votes in the previous municipal election; or
 - b. Any other selection process that Council decides to enact.

Notice

5. Notice of Council’s decision to appoint a candidate shall be provided as follows:
 - a. Notice of the vacancy shall be posted by the Clerk on the City’s website and by issuance of a News Release to local media outlets
 - b. Notice will also be provided to the last known address of a candidate.

6. The Notice will identify Council's intention to appoint an eligible candidate to fill the vacancy and:
 - a. The eligibility requirements to fill the vacancy
 - b. Any requirement established by the Clerk, including, but not limited to:
 - i. Application forms or written expressions of interest
 - ii. Declarations of eligibility
 - iii. Deadline for submissions

Review of Applications

7. The Clerk shall examine all expressions of interest received from candidates by the deadline to ensure the eligibility of the candidate. At a minimum, the Clerk shall ensure that the candidate has:
 - a. Complied with the requirements established by Council and/or the Clerk;
 - b. Was a certified candidate for the vacant office in the previous regular municipal election; and
 - c. Is eligible under the *Act*, the *Municipal Elections Act, 1996*, or any other legislation, to hold the office that has been declared vacant.
8. The Clerk will certify a list of all candidates who are eligible for appointment. Candidates who do not meet the eligibility requirements will be notified in writing, and their names shall be provided to Council for information purposes only.
9. The Clerk shall provide Council with the certified list of candidates eligible for appointment prior to the Council Appointment Meeting, which shall include the name of each candidate and the number of votes they received in the previous municipal election.
10. The Clerk shall provide notice to each certified candidate of the date and time of the Council Appointment Meeting.

Appendix “C” – Procedure to Appoint an Eligible Elector to fill a Vacancy (Mayor or Ward Councillor)

The following procedure will be used when appointing an eligible elector to fill a vacancy:

Definitions

In this procedure:

“Candidate” means an eligible elector who has submitted an application for appointment to the Clerk in accordance with this procedure and who has been certified as a candidate by the Clerk.

“Chair” means the member of Council presiding at the Council Appointment Meeting.

“Container” means any container to be used by the Clerk in the drawing of names of individual nominees.

“Council Appointment Meeting” means the regular or special Council meeting where Council will appoint someone to fill a vacancy.

“Eligible elector” means a person who is a qualified elector in accordance with the *Municipal Elections Act 1996*.

“Slate of Candidates” means a list of all of the individual candidates.

“Slate of Nominees” means a list of all the individual candidates who have been nominated in accordance with this procedure and “nominee” shall mean an individual whose name appears on the slate of nominees.

General

1. The appointment of an eligible elector to fill a vacancy shall take place at a regular meeting of Council or at a special meeting of Council called for such a purpose within 60 days of declaring a vacancy.
2. To be considered for appointment, an eligible elector must meet all of the requirements to hold the vacant office and must not otherwise be disqualified from holding that office.
3. It is the sole responsibility of the eligible elector to meet any deadline or otherwise comply with any requirement established by Council or the Clerk as part of the appointment process.

Notice Process

4. Notice of Council's decision to appoint an eligible elector shall be posted by the Clerk on the City's website and by issuance of a News Release to local media outlets.
5. The Notice will identify Council's intention to appoint an eligible elector to fill the vacancy and:
 - a. The eligibility requirements to fill the vacancy
 - b. Any requirement established by the Clerk, including, but not limited to:
 - i. Consent of Nominee forms or written expressions of interest
 - ii. Statement of Qualification forms
 - iii. Declarations of eligibility
 - iv. Deadline for submissions

Application Review Process

6. Interested eligible electors must complete the application requirements established by the Clerk.
7. Following the deadline for submission of applications the Clerk will certify the eligible candidates.
8. The Clerk shall provide notice to the candidates of the date and time of the Council Appointment Meeting.
9. Any Council Agenda documentation related to candidates will be published in alphabetical order by surname.
10. At the Council Appointment Meeting the Chair will advise that Council has declared the seat vacant in accordance with the *Municipal Act 2001* and resolved to fill the vacancy by appointment of an eligible elector. The Chair will then provide an overview of how the appointment process will be conducted.

Nomination Process

11. The Clerk will read aloud all of the names of certified candidates. These names constitute the official slate of candidates.
12. Each of the candidates will be offered a maximum of five minutes each, with no extension, to speak prior to the first round of voting. The order of speakers will be drawn by the Clerk from a container holding the names of all nominees.
13. The Clerk will call for nominations, subject to the following:
 - a. Only members of Council may nominate an individual candidate from the slate of candidates;

- b. Each member of Council may nominate one or more candidates;
 - c. Nominations must be made by resolution (i.e. a mover and seconder is required)
 - d. Candidates are not required to be present to be nominated; however, candidates not in attendance will not be permitted to provide written submissions, appoint a representative to speak on their behalf, withdraw their application or participate remotely.
14. The Clerk will call three times for further nominations; hearing none, the Clerk will declare nominations to be closed.
15. The candidates nominated by members of Council in accordance with this procedure will be the slate of nominees.

Acclamation Process

16. If the slate of nominees includes only one nominee the Clerk will declare that nominee elected and a resolution or by-law will be prepared and submitted to Council for enactment.

Voting Process

17. If the slate of nominees includes more than one nominee rounds of voting will be conducted as follows:
- a. In accordance with section 244 of the *Act*, no vote shall be taken by ballot or by any other method of secret voting.
 - b. The Clerk will provide members of Council a voting card on which to indicate their choice of nominee in writing.
 - c. The Clerk will read out the names of all the nominees alphabetically by surname.
 - d. Each member of Council is entitled to vote for one nominee in each round of voting.
 - e. The Clerk will ask members of Council to vote by displaying their voting card with choice of nominee clearly written on it. Members of Council will display the card at the same time and in a manner that is clearly visible to the Clerk and to the public.
 - f. Once a voting card has been displayed by a member of Council no changes shall be permitted.
 - g. The Clerk will record the votes and announce how each member of Council has voted and the results at the end of each round of voting.
18. If, at the end of any round of voting, a nominee receives the votes of more than one-half of the members of Council present, the Clerk will declare the nominee to be elected and a resolution or by-law will be prepared and submitted to Council for enactment.

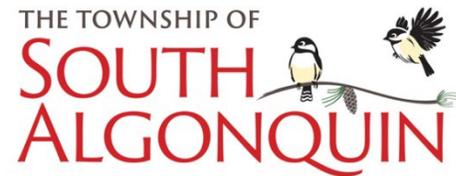
19. Rounds of voting shall continue until a nominee has received more than one-half of the votes of the members of Council present or until a tie is broken in accordance with this procedure.
20. Where a round of voting does not result in a nominee receiving more than one-half of the votes of the members of Council present:
- a. The nominee with the fewest number of votes will be automatically excluded from the slate of nominees in the next round of voting.
 - b. In any round of voting one vote shall be considered the lowest number of possible votes. Where a nominee receives zero votes they will be automatically excluded from the slate of nominees in the next round of voting.
 - c. If a tie occurs between two or more nominees for the fewest number of votes received, the Clerk will draw all but one nominee's name from a container to continue in the subsequent round of voting. The name of the nominee not pulled by the Clerk will be excluded from the slate of nominees in the next round of voting.
 - d. The Clerk will conduct another round of voting with a revised slate of nominees.
 - e. Where after rounds of voting the votes cast are equal for all the nominees:
 - i. If there are three or more nominees remaining the Clerk will draw all but one nominee's name from the container to continue in the slate of nominees. (The nominee not pulled by the Clerk is eliminated.)
 - ii. If only two nominees remain, the Clerk will break the tie by pulling the name of the successful nominee from the container. The nominee whose name is pulled by the Clerk will be declared elected and a resolution or by-law will be prepared and submitted to Council for enactment.
 - f. Each of the pieces of paper used by the Clerk to draw the names of nominees will be created by the Clerk and will be equal in size and type and will contain the name of one nominee only.
 - g. Only the Clerk or the Clerk's designate may handle the pieces of paper or container referenced in this procedure.

STAFF REPORT

Meeting Date: April 20,2022

Agency: Township of South Algonquin

Staff Contact: Bryan Martin



Agenda Title: CAO Report-Integrity Commissioner

Agenda Action: recommend resolution of council

Recommendation: That Committee recommend to council that the Township switch from Principle's Integrity to Cunningham Swan for the purpose of providing Integrity Commission services.

Background: Currently the Township utilizes Principle's Integrity as the appointed Integrity Commissioner for the Township. Principle Integrity has provided this service to the Township since it became a legislated requirement. They charge an annual retainer of \$1200.00 and an hourly rate for any hours under investigation.

Our current legal firm Cunningham Swan provides this service, and their rates are comparable without an annual retainer fee being charged.

Analysis & Options:

Option 1: Adopt the recommendations as presented.

Option 2: Status Quo (do nothing)

Budget/Financial Implications: Savings of \$1,200 annually for the cost of the retainer.

Consultation:

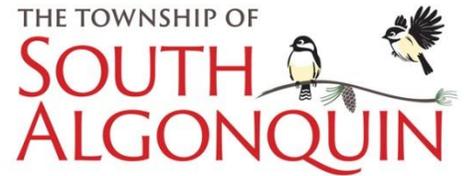
Link to Strategic Plan: N/A

STAFF REPORT

Meeting Date: April 20, 2022

Agency: Township of South Algonquin

Staff Contact: Bryan Martin, CAO Clerk/Treasurer



Agenda Title: Disconnect from work Policy

Agenda Action: Recommend for approval of Council

Recommendation:

That Committee recommend approval of the Disconnect from work policy in accordance with the Working for Workers Act.

Background

In 2021 the Province of Ontario created the Working for Workers Act.

Despite the splashy headlines, the province has not actually created any ‘right’ to disconnect from work, at least not yet. Currently, every employer in the province is simply required to “ensure [they have] a written policy in place for all employees with respect to disconnecting from work” ([s. 21.1.2\(1\)](#) of the *Employment Standards Act, 2000* (the “ESA”)).

There is a statutory definition of “disconnecting from work”, namely, “not engaging in work-related communications, including emails, telephone calls, video calls or the sending or reviewing of other messages, so as to be free from the performance of work” ([s. 21.1.1](#) of the *ESA*). We have also been expecting the province to enact regulations fleshing out the required content of any such policy.

However, to date, the province has not prescribed any, particular information or conditions needing to be contained in the requisite policy, such as requiring employers to ensure that employees do indeed disconnect from work, for example. There is no mention in the *ESA* or its regulations of the scope, procedures, or consequences of violating such a policy, and the province has not released any guidance or commentary to this effect.

Consequently, while the Township is required to have a policy addressing the topic (but not necessarily the right) to disconnect from work, for the time being at least, the Township is free to create its own exceptions/exemptions as it sees fit.

POLICY MANUAL	POLICY NO.
The Township of South Algonquin	EFFECTIVE DATE: Revised:
SUBJECT: DISCONNECTING FROM WORK POLICY	DEPARTMENT:

1. PURPOSE

- 1.1 The Township of South Algonquin supports the wellbeing of our employees and recognizes the benefits that come from disconnecting from work.

Accordingly, The Township of South Algonquin is adopting this policy regarding disconnecting from work and to encourage employees to enjoy their lives outside of work.

- 1.2 This policy will comply with all applicable laws and is based on the requirements of the *Employment Standards Act, 2000* (the “*ESA*”) and its regulations, and guidance from the Ontario Ministry of Labour.

2. SCOPE

- 2.1 This policy applies to all employees of The Township of South Algonquin unless a separate policy relating to the employee’s position is put into place and is provided to the employee.

3. DEFINITIONS

- 3.1. In this Policy,

“disconnecting from work” means not engaging in work-related communications, including emails, telephone calls, video calls or the sending or reviewing of other messages, so as to be free from the performance of work.

4. POLICY

- 4.1.** The Township of South Algonquin recognizes the value of disconnecting from work. However, there are legitimate situations when it is necessary to contact employees, and for employees to work outside of normal working hours, including but not limited to:
- contacting employees to check availability for work/shifts, or to inquire about availability to fill in on short notice (e.g. due to unexpected absenteeism);
 - contacting employees or requiring employees to work in the event of unanticipated circumstances;
 - if business and operational reasons require work or contact outside of normal working hours.
- 4.2.** Schedules and working hours vary within The Township of South Algonquin and different employees have different working hours. Being able to disconnect from work will vary based on each employee's own normal working schedule and the duties and responsibilities of their job.
- 4.3.** Where possible, work-related communications (e.g. e-mails, phone calls, etc.) should be checked and/or sent during normal working hours. Where work patterns differ, some employees may send communications at a time which is not during the working hours of the recipient. Where this is the case, the sender should give consideration to the content and timing of their communication and understand that the recipient may not respond until their working hours. Similarly, meetings should be scheduled during working hours of all attendees, whenever reasonably possible.

Some employees may be provided with devices, such as a mobile phone, laptop, or tablet. These are provided to employees to allow flexibility in how such employees complete their work. These employees are expected to be reasonably reachable in the event of an urgent work requirement and to work if the circumstances warrant (e.g. to respond to urgent work communications).

Any communications requiring attention outside of the recipient's regular working hours should be identified by the sender as such.

- 4.4.** Employees will:
- ensure that they do not work outside of their working hours unless requested or required by The Township of South Algonquin;
 - ensure that they do not exceed the maximum working hours permitted under the *ESA* or work during an applicable time that they are to be free from work pursuant to the *ESA*;
 - track and report work performed outside of their scheduled working hours, and follow any time tracking methods or requirements that The Township of South Algonquin may use or establish in order to record working time, including when working remotely;

- be mindful of times that others (such as other employees, customers, and clients) may be disconnecting from work (e.g., by generally avoiding emailing or calling outside normal working hours); and
- following any directions established by The Township of South Algonquin relating to notifying others of times that the employee is disconnecting from work (e.g. out of office voicemails, automatic email replies, etc.).

4.5. The Township of South Algonquin will:

- establish and maintain a written policy on disconnecting from work; and
- provide a copy of the written policy on disconnecting from work to all employees within 30 days of the policy being prepared or changed, and to new employees within 30 days of being hired.

5. Employment Standards

5.1. This Policy does not eliminate or limit any rights that an employee has under the ESA. Each employee retains their applicable rights under the *ESA*, including those regarding the performance (and non-performance) of work, and those regarding when work is deemed to have been performed.

6. CHANGES TO POLICY

6.1 The Township of South Algonquin will review this Policy from time to time and may make changes at any time. Any changes will be communicated to employees.

7. QUESTIONS RELATING TO POLICY

7.1 Any questions regarding this policy may be directed to the CAO/Clerk-Treasurer.

STAFF REPORT

Meeting Date: April 20,2022

Agency: Township of South Algonquin

Staff Contact: Bryan Martin, CAO Clerk/Treasurer



Agenda Title: Grants policy

Agenda Action: policy be recommended to council

Recommendation:

That the grants policy be received by committee and recommended to council for approval at our next regular council meeting

Background

During 2021 I noted that there are occasions when groups and organizations come to council looking for grants of varying forms. They may include use of facilities, contributions to projects etc. These requests have historically been received ad-hoc and approved or not approved without and consistent policy for staff to adhere to. To ensure that there is consistency in the application and ensure that staff have approved policy direction related to grants. I drafted a grants policy for committee consideration and discussion.

Alternatives –

1. Do Nothing
2. Refer back to staff for changes
3. Recommend to council for approval

Strategic Plan -N/A

Fiscal Impact -None at this time

Consultations - none

Attachments - none

The Township of South Algonquin Municipal Grants Policy

POLICY MANUAL	POLICY NO.
Township of South Algonquin	EFFECTIVE DATE: Revised:
SUBJECT: Municipal Grants Policy	DEPARTMENT:

1.0 Policy Statement

Council of the Corporation of the Township of South Algonquin is committed to supporting various community organizations and other entities in the municipality, as they provide important programs, activities, services, and events to the residents of the municipality. These many programs and services offered, enhance the life experience of citizens, as well as often compliment and/or supplement programs and events beyond the Municipality's capability. Support through both in-kind and/or financial means, enables these community entities to fundraise, leverage other funding, and support their various volunteer contributions. Providing municipal grants, demonstrates Council's commitment to working with these community organizations, to provide further beneficial programs, services, and events to the Township.

2.0 Purpose

The purpose of this policy is to establish eligibility requirements, expectations, as well as the application and review process involved in providing grant (financial and/or in-kind) assistance to community organizations. Through the application process, the Township will be able to ensure the community program or service being applied for meets the Township's strategic priorities and supports the needs of the community.

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

3.0 Qualifications and Criteria

3.1 Qualifications for Municipal Grant (Funding or In-Kind)

In order to qualify for Municipal Grant Funding, the community or event organization shall:

- Be a not-for-profit or charitable organization operating in the Township of South Algonquin;
 - Other community groups may be considered depending on the nature of the grant request and the demonstrated benefit to the community;
- Be hosting a program, activity, event or service that primarily benefits the residents of the Township of South Algonquin through the program, activity, event or service;
- Be using the Municipal Grant for operating program, activity, event or service, not capital projects or debt payments;
- Demonstrate the program, activity, event or service benefits the Township of South Algonquin and supports Council's strategic vision;
- Demonstrate financial need;
- Demonstrate the use of volunteers;
- Demonstrate having explored additional sources of potential funding from other levels of government, the private sector, donations, fundraising efforts, etc. where applicable;
- Complete and submit the appropriate application form a minimum of 60 days prior to their need;
- Organizations must have submitted all necessary reports, as outlined in the application form, from previous municipal grant funding and/or in-kind support received; and
- Complied with any other qualification criteria outlined within this policy.

3.2 Evaluation Criteria

All applications for municipal grants, either by way of funding or in-kind support, will be evaluated based on the following:

- Demonstrated need of the community organization;
- Overall contributions to the community as an organization;
- Support and promotion of the Township's vision, values, and strategic priorities as outlined in the Township's Strategic Plan (i.e. growth and expansion; effective service delivery; and business friendly);
- Financial management of the community organization;
- Demonstrated support of volunteers;
- Demonstrated the benefit to the residents of the Township of South Algonquin.

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

4.0 Responsibility

4.1 Township Deputy Clerk

The Township Deputy Clerk is responsible for:

- Receiving applications for Municipal Grants;
- Screening applications with appropriate staff for eligibility;
- Providing eligible applications to Council for consideration; and
- Recording and track all Municipal Grants provided to community organizations, annually.

4.2 Council of the Township of South Algonquin

Council is responsible for:

- Setting the annual budget allotment for Municipal Grant funding, as part of the budget process; and
- Reviewing, approving, or denying applications for Municipal Grants.

4.3 Deputy Treasurer

The Deputy Treasurer is responsible for:

- Tracking the Municipal Grant budget and ensuring Council is made aware of the remaining budget available, with each new application that is received (if applicable).

5.0 Definitions

Community Organization – means an eligible not-for-profit or charitable organization, or othertype of organization, located in the Township of South Algonquin, which contributes to the well-being of the community and quality of life for our residents, and demonstrates the program/service/event being hosted has a direct benefit to the Township of South Algonquin as a community.

Council – means Council of the Corporation of the Township of South Algonquin.

Events Organization– means an eligible event organization, which contributes to the well- being of the community, demonstrates a strong local economic impact, supports the vision ofthe Township’s Strategic Plan, and contributes to the Township of South Algonquin as a whole.

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

Festivals and Events Support – means a form of Municipal Grant that is provided by Council to an eligible events organization, by way of a single one-time support funding and/or in-kind contribution to support a festival or event held in the Township of South Algonquin.

In-Kind Support (Partnership) – means a form of Municipal Grant that is provided by Council to an eligible community organization, by way of an on-going in-kind contribution over the course of a year, or specified timeframe to support a program, activity, event, or service.

In-Kind Support (Single) – means a form of Municipal Grant that is provided by Council to and eligible community organization, by way of a single in-kind contribution to support a program, event, activity, or service.

Support Funding – means a Municipal Grant provided by Council to an eligible community organization, by way of a dollar (\$) amount.

6.0 Municipal Grant Funding Streams

All requests for Municipal Grant support (through any stream noted herein) are subject to eligibility requirements, budget availability, facility/staff availability, and Council approval. For in-kind requests, revenue generating bookings may take precedence. Municipal Grants will not be provided retroactively for a program, activity, event, or service etc. that have already taken place, or to organizations who cannot demonstrate a need. Municipal Grants **do not waive other mandatory requirements** such as providing satisfactory Facility User Liability Insurance or providing damage/security deposits where required.

Overall, Municipal Grants cannot be used:

- To fund/ assist with activities that **serve only** an individual versus benefitting the community at large.
- To achieve an operating surplus, which is kept by the organization and/or donated to a separate entity.

Municipal grant requests will be categorized under four (4) streams:

- (1) Support Funding
- (2) In-Kind – Partnerships
- (3) In-Kind – Single
- (4) Festivals and Events Support Funding

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

6.1 Support Funding Grant Requests

Support Funding is a Municipal Grant provided by Council to an eligible community organization, by way of a dollar (\$) amount. Council on an annual basis will determine the total funding (\$) available for Municipal Grants under this stream, as part of the annual operating budget.

Organizations may be provided an annual maximum of **\$3,000** in Support Funding under this stream of the Municipal Grants policy. Organizations may only have a maximum of one (1) request per year, under this stream of the Municipal Grants policy.

Support Funding cannot be used:

- To support ongoing operating costs;
- To support annual capital costs;
- To retire debt;
- To increase endowment funds;

6.2 In-Kind (Partnership) Requests

In-Kind Partnerships are a form of Municipal Grant that is provided by Council to an eligible community organization, by way of an on-going in-kind contribution over the course of a calendar year or specified time frame.

Organizations may require a specified partnership or lease agreement for the year where the support is provided. The type and specifications of the agreements will be outlined and decided upon, on a case-by-case basis. Organizations may only have one (1) request per year, under this stream of the Municipal Grants policy.

Eligible In-Kind partnership requests include waiving fees for:

- Township Facilities
- Township Equipment
- Township Staff Time

6.3 In-Kind (Single) Requests

In-Kind single requests are a form of Municipal Grant that is provided by Council to an eligible community organization, by way of a single, one-time in-kind contribution to support a program, activity, event, or service etc. Organizations may only have a maximum of two (2) requests per year, under this stream of the Municipal Grants policy.

Eligible single In-Kind requests include waiving fees for:

- Township Facilities
- Township Equipment
- Landfill Vouchers/ Garbage Bag Tags
- Township Staff Time

6.4 Festivals and Events Support Funding Requests

The objective of the fund is to create local economic impact, support the vision of the Township's Strategic Plan, grow the potential of these festivals and events as tourism draws, and contribute to building The Township's identity.

Festivals and Events Support funding is a Municipal Grant provided by Council to an eligible community organization, by way of a dollar (\$) amount and/or through in-kind services. The total funding (\$) available for Municipal Grants under this stream will be included as part of the annual operating budget.

Organizations may be provided an annual maximum support funding, or sponsorship, under this stream of 25% of the total festival/event operating costs, to a maximum of \$5,000. Organizations may only have a maximum of one (1) request per year, under this stream of the Municipal Grants policy. Funding will be provided to eligible event organizations in the form of 80% up front and 20% after the Township receives the supporting Municipal Grant Report. Any event that ends up not moving forward, all funds provided shall be returned to the Township of South Algonquin.

Festivals and Events Support Funding criteria includes:

- Occur in a public or rented space within the boundaries of the Township of South Algonquin.
- The applicant organization must be an eligible event organization in good standing.
- Offer a unique experience not duplicated by other organizations and their activities.
- Be supported by budgets, which are distinct from regular operating budgets of lead organizations.
- Prominently to create economic, social, health and community benefits
- Have followed the application process guidelines and met the required timelines.
- The applicants must demonstrate need for financial assistance.
- The proposed budget must demonstrate support from other sources other than the Township of South Algonquin.

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

Festivals and Events Support Funding cannot be used:

- To support ongoing operating costs;
- To support annual capital costs;
- To retire debt;
- To increase endowment funds;
- To provide gifts, hospitality, or other benefits to individuals and/ or organizations

7.0 Application Process

7.1 Community Organization Application Process:

- a)** Community organizations must submit their application for a Municipal Grant a minimum of 60 days prior to their need (i.e., project deadline, event, etc.)
- b)** Community organizations shall complete the application in its entirety, including any necessary supporting documentation being requested, to the Clerk's office.
- c)** Any applications for Support Funding, In-Kind (Partnerships) and Festivals and Events Support Funding, will require submission of:
 - i. Most recent financial statements;
 - ii. A financial statement of a previous year's program, activity, event or service;
 - iii. Budget for the program, activity, event or service being applied for;
 - iv. Proof of incorporation (if applicable); and
 - v. Proof of insurance (if applicable)
- d)** Any successful applications for Support Funding, In-Kind (Partnerships), and Festivals and Events Support Funding will also require a follow-up report, within 60 days of the completion of the program, activity, event, or service for that year, which shall include:
 - i. A brief description of the program, activity, event or service funding was provided for (including the length of time it was offered);
 - ii. The amount (dollar value and/or in-kind contribution(s)) of Municipal Grant funding provided by the Township of South Algonquin;
 - iii. Key outcomes of the program, activity, event or service undertaken;
 - iv. A brief description of how the program, activity, event, or service benefitted the Township of South Algonquin as a community, outlining if it was a success. If the program, activity, event or service was not a success, a description of why it was not a success;
 - v. How many people participated in the program, activity, event or service;
 - vi. Age group of people who participated in the program, activity, event or service;
 - vii. How the event supported the vision of the Township's Strategic Plan;

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

- viii. Financial statement of actual revenue and expenses related to the event;
 - ix. Copies of print materials and/or electronic materials, if applicable (ads, programs, website/social media content, etc.)
 - x. Any other relevant information.
- e) The Township of South Algonquin reserves the right to request further information if necessary to complete the application process, and/ or help with a decision on providing future Municipal Grants to the organization.

7.2 Internal Staff Reporting Process

- a) The Deputy Clerk will receive applications from community organizations for Municipal Grants, review the applications, in consultation with the appropriate staff members (i.e., CAO/Clerk-Treasurer, Deputy Treasurer, Public Works Superintendent) for eligibility and bring forward eligible applications for Council consideration.
- b) Given the multiple application streams, the Deputy Clerk will determine the appropriate avenue to bring forward the application. Applications however will generally be brought forward as follows:
- i. Municipal Grant Requests under the In-Kind (Single) stream will be provided to Council in the form of an Action Item, in the Council Action Correspondence Package, as they come forward;
 - ii. Municipal Grant Requests under the Support Funding (\$) and In-Kind (Partnership) streams will be presented to Council in the form of a staff report.
 - iii. Municipal Grant Requests under the Festivals and Events Support Funding stream will be presented to Council as a staff report and may include a delegation from the event organizer, where applicable.
- c) Applications approved by Council will be recorded in a tracking sheet, which will indicate the organization that received the Municipal Grant, the type of Municipal Grant received, as well as the value of the Municipal Grant provided.

7.3 Council Approval Process

- a) Council will review the reports, delegations, and/or action items and approve or deny applications.
- b) The applicant will receive confirmation of approval or denial of their application, by the CAO/Clerk-Treasurer's Office, following the Council meeting where their application was presented.

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

7.4 Conditions of Assistance

- a)** Any Grant funding provided by the Township of South Algonquin must be applied to current expenses associated with the approved project, and not be used to subsidize any other project of the applicant, or to reduce or eliminate accumulated deficits.
- b)** The Township of South Algonquin must be notified in writing of any significant changes and/or purpose of the supported activity or event. If the activity or event is not completed, or does not move forward, the Township of South Algonquin reserves the right to request the return of any grant funding provided.
- c)** Receipt of a grant does not guarantee funding the following or any subsequent year.
- d)** The applicant acknowledges and agrees that the Township of South Algonquin shall not be liable for any incidental, indirect, special, or consequential damages, injury or any loss of use, revenue or profit of the organization arising out of or in any way related to the approved program/event/ service.
- e)** Where applicable, the Township of South Algonquin must be acknowledged on promotional materials related to the funded activities/event, including but not limited to brochures, print ads, programs, posters, signage, and media releases, as well as websites, e- newsletters, and social media campaigns, where possible.
- f)** The Township of South Algonquin reserves the right to an onsite presence, or formal role, at Festivals and Events. Failure to acknowledge the Township's support may result in the inability of an organization to obtain grant support in future years.

8.0 Attachments

Municipal Grants Application Form
Municipal Grants Reporting Form

Municipal Grants Application

General Information	Submission Date: _____		
Name of Organization:			
Street Address:			
City/Township:		Postal Code:	
Contact Person:		Position/Title:	
Telephone:		Fax Number:	
E-mail:			
What is your organization's status?	Charitable	Not-for-profit	Other
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorization:	I declare that I am authorized to sign this grant request on behalf of		Name (print):
	_____		Position/Title:
	[insert name of organization]		
_____		Phone:	
[signature]			

[date]			
Please provide project/event date(s) or any relevant timelines related to this request.			

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

Grant Request	Please check applicable request	Brief description of request (i.e. dollar amount and/or type of in-kind support, staffing requirements)
Support Funding (complete Parts A and B)	<input type="checkbox"/>	
In-Kind Support (Partnership) (complete Parts A and B)	<input type="checkbox"/>	
In-Kind Support (Single) (complete Part A)	<input type="checkbox"/>	
Festivals and Events Support Funding (complete Parts A and B)	<input type="checkbox"/>	

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

Part A (to be completed for all municipal grant requests)

Organization/Grant Information	
What is the function of your organization (mandate/key objections)?	
Please provide an overview of the service, program or event being supported with this funding.	
Please explain how this service, program or event benefits the Township of South Algonquin and its residents.	
<p>Does your organization use volunteers?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>If yes, how many volunteers are involved and in what capacity? (e.g., administration, service level, etc.)</p>

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

<p>Please select target population that will benefit from this request.</p>	<p>Age Range:</p> <p><input type="checkbox"/> Children (Ages 0-12)</p> <p><input type="checkbox"/> Youth (Ages 13-18)</p> <p><input type="checkbox"/> Adults (Ages 19-59)</p> <p><input type="checkbox"/> Seniors (Ages 60+)</p>	<p>Number of participants benefitting from this request:</p> <p><input type="checkbox"/> 1-50</p> <p><input type="checkbox"/> 51-100</p> <p><input type="checkbox"/> 101-499</p> <p><input type="checkbox"/> 500-1000</p> <p><input type="checkbox"/> >1000</p>
---	---	---

Does this request align with the Township of South Algonquin’s Strategic Plan, as determined by Council? Please explain.

<p><u>Key Priorities</u></p> <ul style="list-style-type: none"> Economic Development – Attraction, retention and marketing initiatives and economic impact 	
--	--

<ul style="list-style-type: none"> Community Well Being – Community support, arts and culture, recreational and leisure, health and well-being support initiatives 		
<p>Has your organization received support from the Township of South Algonquin in previous years?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>If yes, please provide additional details below.</p>	
	<p>Dollar (\$) value received:</p>	
	<p>Service/ Program/ Festival/ Event grant support was received for:</p>	
	<p>Type of grant support received:</p>	<p><input type="checkbox"/> Support Funding</p> <p><input type="checkbox"/> In-Kind Support</p> <p><input type="checkbox"/> In-Kind Partnership</p> <p><input type="checkbox"/> Festival and Event Support Funding</p>
	<p>Was Township staff support provided?</p> <p>If yes, in what capacity?</p>	

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

	<p>If this submission/request differs from previous year(s), please describe the difference?</p>
--	--

Part B (to be completed for the following Streams: Support Funding, In-kind Partnership, Festivals and Events)

Financial Information
Indicate your organizations fundraising policy. Comment on your organizations fundraising plans for the current year and upcoming years. (If Applicable)
Does your organization raise enough money through fundraising to cover its expenses? If not, indicate your organizations plan to pay these expenses. (If Applicable)
Indicate if you received funding or are seeking funding from sources other than the municipality.

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

Funding provided must benefit the residents of the Township of South Algonquin. Please indicate how the funding would be used to benefit the residents of The Township.

In what way is your organization working on becoming self-sufficient?

What effect would the denial of all, or a part of this request have on your organization and/or the event/activity/program/service you are applying for?

Has your participation been greater, less, or the same as last year? (If Applicable)

Part B (cont'd)

Projected Budget	
Please fill out the projected budget for your organization's festival/event/initiative/project below.	
<u>Revenue Description</u>	<u>Budget Amount</u>
Grants – Federal and/or Provincial	\$
Grants – Township of South Algonquin	\$
Donations/Sponsorships	\$
Earned Income	\$
Applicant Contribution	\$
User Fees	\$
Membership Fees	\$
Fundraising Efforts	\$
Other (please specify)	\$
Total Revenue	\$

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

<u>Expenses Description</u>		<u>Budget Amount</u>
Salaries and Benefits		\$
Advertising and Promotion		\$
Entertainment		\$
Administration		\$
Facilities Rental		\$
Prizes and Awards		\$
Other (please specify)		\$
Total Expenses		\$
Please attach the listed documentation to your completed application.	<input type="checkbox"/> Most recent financial statements <input type="checkbox"/> Financial statement from previous year or previous festival/event <input type="checkbox"/> Budget for program, service, festival/event <input type="checkbox"/> Proof of incorporation, if applicable <input type="checkbox"/> Proof of insurance (required if funding is approved)	
_____ (initial)	I hereby acknowledge that the Township of South Algonquin requires any successful applicant to provide a follow-up report, as described in the Municipal Grants Policy.	

NOTICE WITH RESPECT TO COLLECTION OF PERSONAL INFORMATION: Personal information collected on this application form is collected under the authority of the Municipal Act, 2001 and will be used for the purpose of processing the application and for administrative purposes. Questions about the collection and use of this information in accordance with the Municipal Freedom of Information and Protection of Privacy Act may be made to the Township CAO/Clerk-Treasurer, 7 Third Ave, Whitney, ON K0J 2M0 or by phone: (613) 637-2650 ext. 202.

Conditions of Assistance

- a)** Any Grant funding provided by the Township of South Algonquin must be applied to current expenses associated with the approved project, and not be used to subsidize any other project of the applicant, or to reduce or eliminate accumulated deficits.
- b)** The Township of South Algonquin must be notified in writing of any significant changes and/or purpose of the supported activity or event. If the activity or event is not completed, or does not move forward, the Township of South Algonquin reserves the right to request the return of any grant funding provided.
- c)** Receipt of a grant does not guarantee funding the following or any subsequent year
- d)** The applicant acknowledges and agrees that the Township of South Algonquin shall not be liable for any incidental, indirect, special, or consequential damages, injury or any loss of use, revenue or profit of the organization arising out of or in any way related to the approved program/event/ service.
- e)** Where applicable, the Township of South Algonquin must be acknowledged on promotional materials related to the funded activities/event, including but not limited to brochures, print ads, programs, posters, signage, and media releases, as well as websites, e-newsletters, and social media campaigns, where possible.
- f)** The Township of South Algonquin reserves the right to an onsite presence, or formal role, at Festivals and Events. Failure to acknowledge the Township’s support may result in the inability of an organization to obtain grant support in future years.

<hr style="width: 80%; margin: 0 auto;"/> (initial)	I acknowledge that I have read and understand the Condition of Assistance for receipt of Township of South Algonquin Municipal Grants. I also acknowledge that I have read and agree to follow the Township of South Algonquin’s Municipal Grants Policy.
--	---

Municipal Grants Report

Instructions:

- To be submitted within 60 days after completion of the program, activity, event, or service to which applicant received support funding, in-kind (partnership), or festivals and events support funding.
- Please note release of the grant funding holdback (20%) is subject to the receipt of this report.

Briefly describe the program / activity / event the service funding was provided for (including the length of time it was offered).

What was the amount of municipal grant funding provided by the Township of South Algonquin? Please include dollar value and/or in-kind contributions received)

Please indicate the key outcomes of the program, activity, event, or service undertaken.

Briefly describe how the program, activity, event, or service benefitted the Township of South Algonquin as a community, outlining if it was a success. If the program, activity, event, or service was not a success, please describe why and outline any contributing factors.

How many people participated in the program, activity, event, or service?

Please indicate the age group(s) who participated in the program, activity, event, or service.

Please note how the event supported both the Economic Development and/or Community Well Being priorities outlined in the Township's Strategic Plan.

Please note any other relevant information.

Further Information Required for Festivals and Events Support Funding

- A Financial Statement of actual revenue and expenses related to the festival/event
- Copies of any print materials and/or electronic materials (ads, programs, website content, etc.) if applicable

From: Ontario Volunteer Service Awards (MHSTCI) <OntarioVolunteerServiceAwards@ontario.ca>
Sent: April 5, 2022 11:12 AM
To: Bryan Martin <clerk@southalgonquin.ca>
Subject: Nominations for the 2022 Ontario Senior of the Year Award / Mises en candidature pour le Prix de la personne âgée de l'année de l'Ontario 2022

Dear Mayor, Reeve and Members of Council:

I am writing to invite you to submit a nomination for the 2022 [Senior of the Year Award](#).

Ontario's seniors have worked hard to help build this great province that we all enjoy today. This award gives each municipality the opportunity to honour one of their outstanding local seniors for the contributions they've made to enrich the social, cultural, and civic life of their community.

The deadline for nominations is April 30, 2022. For more information on how to submit a nomination online, please visit the [Senior of the Year](#) webpage. Once you submit a nomination, a personalized certificate with your nominee's name will be sent to you. I encourage you to present it to your nominee in June in conjunction with Seniors Month.

The Ontario government is delighted to celebrate Seniors Month with municipalities across the province. Seniors have generously given their time, knowledge and expertise to make this province the best place in this country to live and work. It is important that we take the time to celebrate our older population and their valuable contributions.

This year's theme for Seniors Month is Stay Active, Connected, and Safe. To help promote Seniors Month in your community, please visit the Seniors Month webpage: [Celebrating seniors in Ontario](#) for more information.

If you have any questions about the upcoming 2022 Senior of the Year Award, please contact the Volunteer Recognition Unit at OntarioVolunteerServiceAwards@ontario.ca.

Thank you in advance for your support of local seniors and Seniors Month.

Sincerely,

[Original signed by](#)

Raymond Cho
Minister for Seniors and Accessibility

Subject: Whitney Public School Community Gardens Project

Good Afternoon!

I'm Ian Pietras, one of the teachers at Whitney Public School. This spring we're going to be starting a project learning about food security and community building. We're hoping to build several raised garden beds at the school and also add to the South Algonquin community gardens by building some raised garden beds at the park by the community center. We want to be able to provide access to healthy local food for more Whitney residents! :D

Please let me know if you think the township would be interested in participating in a project like this!

Thanks for your time,
Ian

--

Ian Pietras (he/him)

Primary/Junior/Intermediate/Senior Science, Biology, Geography & Special Education Teacher

Outdoor Education Facilitator

Whitewater Canoe, Kayak & Rafting Instructor

OCT# 616646

THIS AGREEMENT FOR LICENSED OCCUPANCY OF POWER UTILITY DISTRIBUTION POLES made in duplicate this **20th day of August 2004.**

BETWEEN:

HYDRO ONE NETWORKS INC., a corporation
incorporated pursuant to the laws of the Province of Ontario
 (hereinafter referred to as "HONetworks")

OF THE FIRST PART,

- AND-

«LEGAL_NAME»
 (hereinafter referred to as the "Licensee")

OF THE SECOND PART.

WHEREAS the Licensee wishes to place, affix or attach or continue to place affix or attach, as the case may be, Attachments (as defined in Section 1.0 herein) to poles owned by HONetworks and HONetworks is agreeable to granting such license to the Licensee for said purpose and upon the terms and conditions as herein contained (hereinafter referred to as the "Licence");

AND WHEREAS the parties acknowledge that the Licence shall be of mutual advantage and shall provide an environment that maximizes the efficiencies and effectiveness of Joint Use (as defined in Section 1.0 herein) to better serve the parties' respective customers;

AND WHEREAS the parties agree to deal with each other with due consideration for the safety of their respective employees, agents and contractors and the preservation of each other's property and assets and the interests of their respective customers;

AND WHEREAS the parties shall encourage open and effective communication between all Joint Use Pole users regarding joint planning for the use of such Joint Use Poles (as defined in Section 1.0 herein); and

AND WHEREAS both parties acknowledge that safety shall be of paramount importance in the joint planning, design, placement, maintenance and removal of Attachments on or along the Joint Use Poles.

NOW THEREFORE in consideration of the terms and conditions contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby irrevocably acknowledged, the parties hereto agree as follows:

TABLE OF CONTENTS

1.0	Definitions.....	3
2.0	Term.....	5
3.0	Contract Administration Guide.....	6
4.0	Application for Joint Use and Grant of Licence.....	6
5.0	Installation, Maintenance and Operation of Joint Use Poles.....	6
6.0	Installation, Maintenance and Operation of Attachments.....	7
7.0	Performance Guarantee.....	8
8.0	Right of Way.....	8
9.0	Safety and Compliance With Applicable Law.....	9
10.0	Pole Rental Rates.....	10
11.0	Division of Costs.....	11
12.0	Unauthorized Attachments.....	11
13.0	Existing Rights of Others.....	11
14.0	Liability, Damage and Indemnification.....	12
15.0	Dispute Resolution.....	12
16.0	Insurance.....	13
17.0	Termination.....	13
18.0	Failure to Comply and Late Payment.....	14
19.0	Force Majeure.....	15
20.0	Relationship of Parties.....	15
21.0	Notice.....	15
22.0	Non-Assignment.....	16
23.0	Entire Agreement.....	16
24.0	Amendments.....	17
25.0	Severability.....	17
26.0	Other Information.....	17
27.0	Counterparts.....	17
28.0	Reasonableness.....	17
29.0	Applicable Law.....	17

1.0 DEFINITIONS:

The terms defined in this Section for the purposes of the provisions herein and the Contract Administration Guide for Road Authorities (hereinafter referred to as the "CAG" and attached hereto as Schedule "A"), shall have the following meanings unless the context expressly or by necessary implication otherwise requires:

"Application" means the form attached hereto as Schedule "B", the format of which may be revised from time to time by HONetworks at its discretion, to be completed and submitted to HONetworks by the Licensee when the Licensee wishes to place its attachments on HONetworks' poles in accordance with the terms and conditions of this Licence.

"Approval" means the execution of the Application by HONetworks in accordance with the terms and conditions of this Licence, such that the Licensee may attach its Attachments, as specified in the Application to the Joint Use Poles, to other equipment or In-Span.

"Attachment(s)" means any material, apparatus, equipment or facility owned, in full or in part by the Licensee and attached to, either by being carried on or supported by, the poles of HONetworks, with the exception of equipment to provide Telecommunication Services (as hereafter defined). Without limiting the generality of the foregoing, Attachments may include:

- mast arms, luminaires, supply conductors, relays and other equipment required to operate a street lighting system
- traffic signal, power and control cables, junction and splice boxes and any other equipment and/or devices normally required for the operation of traffic signals
- service attachments
- decorative lighting
- standards
- seasonal decorations.

For the purpose of this Agreement, Attachment(s) does not include any material, apparatus, equipment or facility owned by the Licensee for the provision of Telecommunication Services and all such attachments shall require a separate Licence.

"Contract Administration Guide" or "CAG" means the administrative and operating practices and processes outlined in Schedule "A" attached hereto.

"Emergency" means a situation in which there is a risk of bodily injury or death or an imminent or existing interruption of power or service to customers.

"Good Utility Practice" means any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry in North America during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgement in light of the facts known at the time the decision was made,

could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in North America.

"Hazardous Condition" means a structural/mechanical or electrical condition that has the potential to cause harm or injury to persons or property and which requires specific work methods until the condition is removed.

"HONetworks' Costs" means the actual charges for labour, materials and equipment plus the applicable overheads.

"Inter-Spaced Pole" means a Pole(s) that has been added between existing Pole(s).

"In-Span" means a position between poles.

"Joint Use" means the use or intended use of a Pole to support the Attachments of authorized parties, including parties other than the Licensee which have Joint Use of Pole Licenses with HONetworks.

"Joint Use Pole(s)" means a pole(s) owned by HONetworks that supports, or is intended to support, Attachments of other parties, including the Licensee and includes any pole(s) installed at the request of the Licensee.

"Licence" means this Agreement and shall include the Schedules "A", and "B" attached hereto, which are to be read with and form part of this Licence.

"Limits of Approach" means the minimum distance that must be maintained between personnel and/or equipment and exposed live electrical apparatus in order to work safely as provided in the Occupational Health and Safety Act, R.S.O. 1990, c. 0.1, as amended and/or Part II of the Canada Labour Code, R.S.C. 1985, c.L.2, as amended, and all applicable regulations thereto.

"Line Clearing" means the provision of adequate clearance from tree interference for all Attachments carried on, to, or supported by Joint Use Poles, and includes underbrushing, tree removal, pruning or trimming, treatment of cuts, application of herbicidal sprays and disposal of debris.

"Make-ready Work" means work that is necessary and required solely for the purpose of directly accommodating the Attachment(s) that the Licensee wishes to attach to HONetworks' pole(s) and includes, but is not limited to, initial Line Clearing, any changes or additions to or rearrangement of HONetworks' poles or HONetworks' attachments. Without restricting the generality of the foregoing, Make-ready Work does not include the replacement of defective poles, or previously scheduled betterment programs initiated by HONetworks.

"Permit" means the approved Application evidenced by the signature of a duly authorized HONetworks employee or designate in accordance with the terms and conditions of this Licence.

"Pole Rental Rate" means the annual fee payable by the Licensee to HONetworks pursuant to the terms of this Licence.

"Rearrange" or "Rearrangement" means the removal of Attachment(s) from one position on a Joint Use Pole and placing the same Attachment(s) and such incidental material as may be required in another position on the same Joint Use Pole.

"Road Authority" means the Ministry of Transportation, a municipal corporation, board, commission, or other recognized body being in control of the construction, improvement, alteration, maintenance and repair of a highway or road and responsible therefor.

"Standards" means the Canadian Standard Association Standard C22.3 No. 1-M87 "Overhead Lines", C22.2 "Electrical Code Part 1" or HONetworks Distribution Standards where such Distribution Standards are more stringent, as may be amended or updated from time to time hereafter.

"Telecommunications Services" is as defined in the *Telecommunications Act* (federal).

"Transfer" means the removal of Attachment(s) from one Joint Use Pole and placing the same Attachment(s) and such incidental materials as may be required on another Joint Use Pole.

2.0 TERM:

2.1 Subject to Sections 10.0 and 17.0 herein, the term of this Licence shall commence on the date first written above (the "Commencement Date") and will continue in full force and effect **until the last day of December following a one (1) year period from the Commencement Date (the "Initial Term")** and shall thereafter be automatically renewed **on the first day of January** for successive periods of one (1) year upon the same terms and conditions (with the exception of the Pole Rental Rate) herein (the Initial Term and renewal periods shall be collectively referred to as the "Term"); provided that either party may terminate this Licence at any time after the expiry of the Initial Term or any renewal period of 1 year by providing three (3) months written notice of termination to the other party, which notice may be given prior to the expiry of the Initial Term or the current 1-year renewal period.

2.2 This Licence shall be effective as of the Commencement Date and any prior agreements made between the parties providing for Joint Use of poles shall be void and of no effect. Notwithstanding the foregoing, any Permits presently in force and which authorize Joint Use shall be deemed to be Permits under the terms and conditions of this Licence.

3.0 CONTRACT ADMINISTRATION GUIDE: ("CAG")

3.1 Both parties acknowledge and agree to comply with and be bound by the administrative and operating practices and processes outlined in the CAG for Road Authorities attached hereto as Schedule "A" which forms part of this Agreement. Both parties further acknowledge and agree that the said practices and processes shall govern the Licence herein and may be amended, added to, substituted or altered from time to time, by mutual agreement of the parties and any reference in this Licence to the CAG shall be deemed to be a reference to same as it may from time to time be, whether in its original form or as amended, added to, substituted or altered from time to time.

1. APPLICATION FOR JOINT USE AND GRANT OF LICENSE:

4.1 HONetworks hereby grants to the Licensee, the right to place its Attachments on Joint Use Poles for the Term of this Licence in locations expressly authorized by HONetworks, as designated on a Permit or Permits in the form set out in Schedule "B" attached hereto and in accordance with the mutually agreed upon placement and safety practices and specifications outlined in the CAG.

4.2 Whenever the Licensee desires to place its Attachments on HONetworks' Joint Use Poles, both parties shall adhere to and be bound by the procedure set out in the CAG.

4.3 The Licensee shall pay to HONetworks the costs incurred by HONetworks for changes or additions to or Rearrangement of HONetworks' Joint Use Pole(s) and/or HONetworks' attachments to such Joint Use Pole(s) where the change, addition or Rearrangement is necessary to accommodate the Licensee's Attachment(s) and for any Line Clearing that HONetworks in its sole discretion, determines is required in order to accommodate the Licensee's Attachment(s) (the "Make-ready Work"). Upon completion of the Make-ready Work, HONetworks will render an invoice(s) to the Licensee for the costs thereof and the Licensee shall pay said invoice(s) within sixty (60) days of the invoice date.

4.4 Whenever the Licensee desires to modify, Rearrange, add to or remove from a Joint Use Pole its existing Attachments the parties shall proceed in the manner set out in the CAG.

1. INSTALLATION, MAINTENANCE AND OPERATION OF JOINT USE POLES:

5.1 In the event that HONetworks determines that there is an incidental Hazardous Condition, which includes, but is not limited to, deteriorated or defective HONetworks attachments and/or Joint Use Poles, HONetworks shall mark or band the Joint Use Pole(s) where the electrical or mechanical hazard exists in accordance with the CAG and shall correct the Hazardous Condition depending on its severity within 24 hours but in no event any longer than 30 days. Where a potential or actual Hazardous Condition is

determined by HONetworks to be wide spread, HONetworks shall notify the Licensee in writing of the potential safety risk and the nature of the hazard, as soon as reasonably possible, quantify, mark or band the poles where the Hazardous Condition exists and shall correct the Hazardous Condition within such reasonable time frame as possible. Until such time that HONetworks has remedied the Hazardous Condition, HONetworks shall offer protection to the Licensee and its employees and contractors at no cost until such time as the condition is corrected.

5.2 Both parties acknowledge and agree that if the Licensee proceeds to work on its Attachments located on the applicable Joint Use Pole(s) after receiving such notification by HONetworks and prior to HONetworks having rectified, replaced or provided adequate protection from the said attachments and/or Joint Use Poles, the Licensee shall do so at its own risk and shall assume all risk of damage, loss or injury to its Attachments or to Attachments of third parties and to its employees, servants, agents, representatives, contractors and other persons acting on its behalf in performing the work and third parties.

5.3 Subject to the foregoing, HONetworks shall at all times and at its sole expense maintain its Joint Use Poles and all of its own supporting attachments in a safe and serviceable condition and in accordance with applicable Standards and repair or replace said attachments and/or Joint Use Poles as they become defective, deteriorated or unsafe.

1. In the event that the Licensee determines that there is a potential or actual Hazardous Condition with its equipment, the Licensee shall notify HONetworks in writing of the potential safety risk and the nature of the hazard, as soon as reasonably possible. The Licensee shall correct the Hazardous Condition depending on its severity within 24 hours but in no event any longer than 30 days.

6.0 INSTALLATION, MAINTENANCE AND OPERATION OF ATTACHMENTS:

- 6.1 During the Term of this Licence, the Licensee covenants and agrees that it will:
- a) only attach Attachments to Joint Use Poles in locations identified in a Permit approved by HONetworks for those particular Attachments;
 - b) attach Attachments in such a way so as not to interfere with the lines, works or equipment of HONetworks or of other permitted users of the Joint Use Poles;
 - c) attach Attachments in accordance with the terms and conditions herein;
 - d) not attach any Attachments until HONetworks has approved the Application for the specific Attachments;
 - e) work in conjunction with HONetworks to develop a standard inventory format for the Attachments and develop an implementation plan with a view to have the inventory of Attachments completed on or before the end of the first three years from the Commencement Date.
- 6.2 The Licensee shall at all times and at its sole expense and in accordance with the terms and conditions of this Licence:

- a) maintain and operate its Attachments to the Joint Use Poles in a safe and serviceable condition;
- b) replace the Attachments as they deteriorate, become defective or unsafe; and
- c) remove Attachments that are no longer required.

6.3 The Licensee shall, at its sole cost, Rearrange, Transfer or temporarily remove any of its Attachments, at HONetworks' request, where this is required for purposes of the placement, Rearrangement, maintenance or removal of any of HONetworks' attachments. The Licensee will perform such work within ninety (90) days after being notified in writing by HONetworks to do so, or within a shorter period of time in case of an emergency, as may be determined by HONetworks based on Good Utility Practice and which shall be relayed to the Licensee with reasons therefor. If the Licensee is unable to comply with any such notice, or in the event of emergency requiring immediate action, HONetworks may perform the said work, or cause the said work to be performed by others at the risk of damage to the Licensee's Attachments and at the expense of the Licensee. All costs and expenses incurred shall be properly documented by HONetworks and HONetworks shall be reimbursed by the Licensee for the said costs and expenses within sixty (60) days of issuance of an invoice by HONetworks.

7.0 PERFORMANCE GUARANTEE:

7.1 If HONetworks, in its sole and absolute discretion, determines that the Licensee has not had a previous satisfactory business relationship with HONetworks or any of its predecessors, HONetworks may, in its sole and absolute discretion, require that the Licensee deposit with HONetworks, security in a form satisfactory to HONetworks, securing the due performance of the obligations of the Licensee as provided for in this Licence. The amount of such security shall be the greater of (i) an amount equal to one year of Joint Use Pole Rental Rates; and (ii) one thousand dollars (\$1,000.00). The security shall be maintained in good standing by the Licensee for a period of three years from the date that it is first placed with HONetworks or may continue if HONetworks, in its sole and absolute discretion, determines that the business relationship with the Licensee requires the continuation of the security.

8.0 RIGHT OF WAY:

8.1 The Licensee shall be responsible for obtaining any and all easements, rights of way, licenses, privileges, authorizations, permissions or other land rights from third parties including but not limited to, authorization or permission to locate on municipal or provincial road allowances or any other applicable authorization or permission required from any municipal, provincial or federal government or any agency, body or board thereof having jurisdiction, as may be necessary for the placement, operation and maintenance of its Attachments upon and along the Joint Use Poles provided for in a Permit. If the Licensee fails to comply with the provisions of this clause, it shall indemnify HONetworks from and against any and all claims or demands or other liability resulting from such failure.

8.2 In the event that an easement, right of way, license, privilege, authorization, permission or other land right referred to in clause 8.1 and obtained by the Licensee, becomes the subject of a dispute with any property owner, municipality or other directly interested party, the Licensee shall take all reasonable steps to resolve that dispute and will, in the event it cannot resolve the dispute amicably, cause it to be adjudicated before a court, tribunal or regulatory body having jurisdiction. The Licensee shall forthwith after it is rendered, abide by the final decision of that court, tribunal or regulatory body after any appeals or reviews have been decided. Notwithstanding the foregoing, should the property owner, municipality or other directly interested party obtain a mandatory injunction requiring HONetworks to remove or have the Attachments removed, the Licensee shall forthwith comply with the terms of the injunction as if the injunction was issued against the Licensee instead of HONetworks. If the Licensee does not comply within 48 hours of being notified by HONetworks, HONetworks may remove or cause the Attachments to be removed by others at the risk of damage to the Licensee's Attachments and the Licensee shall pay HONetworks' costs. Nothing in this clause shall be deemed to confer on the Licensee any authority to continue to occupy the Joint Use Pole or otherwise to infringe upon any rights of such property owners, municipalities or other persons.

9.0 SAFETY AND COMPLIANCE WITH APPLICABLE LAW:

9.1 Each party agrees that its employees, agents, representatives, contractors or subcontractors in the performance of the party's obligations and the exercise of the party's rights under this Licence shall at all times:

- 18 Comply with the Standards and all applicable laws, rules, orders, ordinances, regulations and other rules of all lawful authorities acting within their powers;
- 19 Comply with the placement, safety practices and specifications set out in the CAG;
- 20 Ensure that all of its employees, agents, representatives, contractors or subcontractors engaged in the Transfer, Rearrangement, placement, maintenance, operation and removal of Attachments to or from the Joint Use Poles are qualified to deal with electrical hazards in accordance with the requirements of the *Occupational Health & Safety Act*, (Ontario) as amended and all applicable regulations thereto including, Construction Projects – O. Reg. 213/91 or Part 11 of the Canada Labour Code, R.S.C. 1985, c. L.2, as amended and all applicable regulations thereto, whichever is more stringent; and
- 21 Ensure that all requirements of the Electrical Safety Authority are met.

10.0 POLE RENTAL RATES:

10.1 The Licensee shall, during the Initial Term of this Licence, pay to HONetworks a Pole Rental Rate of \$2.04 per Attachment per year. **On or before the first day of November** prior to the expiry of the Initial Term or any one-year renewal period, HONetworks shall notify the Licensee of the Pole Rental Rate applicable from and after the first day of **January** for the next renewal period, and the Licensee shall commence paying the new rate effective the first day of **January** of the said renewal period. If HONetworks fails to notify the Licensee as set out in the immediately preceding sentence, the Pole Rental Rate shall be increased by the increase, if any, to the Cost of Living Index for Ontario (“COLI”) as reported for September of the previous year and such increase will be noted on HONetworks’ invoice to the Licensee. If HONetworks increases the Pole Rental Rate for any period, the Licensee may, notwithstanding clause 2.1 of this Licence, terminate this Licence by giving HONetworks written notice of termination within 30 days after having received from HONetworks the said notice of increase of the Pole Rental Rate for the next renewal period. The said notice of termination shall be effective on the expiry date of the Initial Term or the current one year renewal period, whichever may be applicable.

10.2 The Pole Rental Rate for any given year, during the Term of this Licence, shall be invoiced by HONetworks **on or before the first day of November** to the Licensee and the Licensee has the option of making a lump sum payment by no later than sixty (60) days after the invoice date or making payments of quarterly installments to be paid on or before the first day of each of January, March, June and September in each year.

1. For the purpose of the invoice payable pursuant to the terms and conditions of this Licence, HONetworks shall invoice the Licensee for and the Licensee shall pay HONetworks the Pole Rental Rate for the renewal period for all Attachments as contained in the inventory as of **September 30th of the year the invoice is prepared.**

10.4 The Licensee shall pay and indemnify and save harmless HONetworks against:

- a) the portion of any access fees or other fees, charges or costs imposed on HONetworks by the Ministry of Transportation, municipal corporations or other road authority for the construction, erection, maintenance, operation and/or removal of Joint Use Poles and other plant or equipment on applicable lands that are directly attributable to, relate to or connected with the presence of its Attachments on Joint Use Poles; and
- b) all taxes, rates, assessments, or fees of every nature and kind which are levied upon its Attachments designated on a Permit or any other taxes, rents, assessments or fees levied by reason of the rights granted to the Licensee by this Licence.

10.5 Throughout this Licence, any reference to HONetworks’ costs means the actual charges for labour, materials and equipment plus applicable overheads. The above referenced charges and rates are those in effect at the time that the work is performed and materials are provided and will change from time to time during the term of this Licence.

11.0 DIVISION OF COSTS:

11.1 Except where expressly provided herein, both parties acknowledge and agree that the costs involved in erecting, placing, maintaining and otherwise dealing with the Joint Use Poles and Attachments shall be borne by or divided between each party or the parties respectively as outlined in the CAG.

12.0 UNAUTHORIZED ATTACHMENTS:

12.1 If at any time during the Term of this Licence an Attachment(s) is attached to the Joint Use Poles without a Permit(s) being approved by or on behalf of HONetworks for such Attachment(s), the Licensee shall remove the said unauthorized Attachment(s) as requested by HONetworks. Failing removal of said unauthorized Attachment(s) HONetworks shall have the right to forthwith remove any and all unauthorized Attachment(s) placed on the Joint Use Poles and to charge the Licensee for all costs incurred by HONetworks as a result of the removal of such unauthorized Attachment(s) on and from its Joint Use Poles. Where it is determined by HONetworks, in its sole and absolute discretion to be feasible to do so, the Licensee may submit a revised or new Application for Licensed Occupancy of Poles to reflect the Attachment(s). In the event the revised or new Application for Licensed Occupancy of Poles is approved by HONetworks, the said Attachment(s) become (s) authorized and may remain on the Joint Use Poles subject to the terms and conditions of this Licence.

12.2 In addition to the Pole Rental Rate payable for authorized Attachment(s) and the costs identified in clause 12.1 above, the Licensee agrees to pay to HONetworks the total Pole Rental Rate for any unauthorized Attachment(s) commencing from the date upon which the unauthorized Attachment(s) are placed on the Joint Use Poles or for a period of five years or five hundred dollars (\$500.00) whichever amount is greater, the total Pole Rental Rate being calculated by using the Pole Rental Rate for the current year for such Attachment(s).

12.3 The parties agree that the total Pole Rental Rate herein provided shall be deemed to be fair and just in the circumstances and shall be treated as liquidated damages and not as a penalty. Should the number of unauthorized Attachment(s) exceed 2% of the number of Attachments for which Permits have been granted, the Licensee will also pay to HONetworks its labour costs associated with the audit inspection wherein HONetworks discovered the unauthorized Attachment(s).

13.0 EXISTING RIGHTS OF OTHERS:

13.1 If HONetworks has granted to any other individual, partnership, corporation or any other entity that is not a party to this Licence, by contract or otherwise, rights or privileges to use any of its Joint Use Poles not covered by this Licence, nothing herein contained shall be construed as affecting such rights or privileges if and when this Licence is made applicable to such Joint Use Poles, and HONetworks shall have the

right, by contract or otherwise, to continue and extend such existing rights or privileges.

14.0 LIABILITY, DAMAGE AND INDEMNIFICATION:

14.1 The Licensee does hereby assume all risk of damage to or loss of its Attachments howsoever caused, and does for itself and its successors and assigns hereby release and forever discharge HONetworks, its successors and assigns, its employees, agents, servants and representatives from all claims and demands with respect thereto except for such loss and damage caused by HONetworks' negligence. The Licensee does hereby fully indemnify and save harmless HONetworks, its successors and assigns, its employees, agents, servants and representatives of, from and against all damage, loss or injury to persons or property which may be suffered or which may hereafter be sustained or incurred by reason of, or in any way relating to, arising from, or based upon the exercise by the Licensee of the permission herein granted or the performance of or purported performance of or non-performance of the Licensee of any of its obligations or covenants in this Licence and all manner of actions, suits, causes of action, proceedings, charges, expenses, risks, liabilities, debts, obligations, duties, claims and demands in connection therewith, except where the foregoing is caused by HONetworks' negligence.

14.2 HONetworks does hereby fully indemnify and save harmless the Licensee, its successors and assigns, its employees, agents, servants and representatives of; from and against all damage, loss or injury to persons or property which may be suffered or which may hereafter be sustained or incurred by reason of the negligence of HONetworks and all manner of actions, suits, causes of action, proceedings, charges, expenses, risks, liabilities, debts, obligations, duties, claims and demands in connection therewith.

14.3 During the term of this Licence, the Licensee shall immediately notify HONetworks of any damage whatsoever to HONetworks' or a third party's equipment arising as a result of the Licensee affixing or maintaining any of its Attachments. The Licensee shall also immediately notify HONetworks of any claims received by the Licensee related in any way to its Attachments. HONetworks shall immediately notify the Licensee of any damage whatsoever to the Licensee's Attachments arising as a result of HONetworks replacing, Rearranging, Transferring, modifying, maintaining or repairing any of its Attachments.

14.4 Notwithstanding anything to the contrary in this Licence, HONetworks shall not be liable to the Licensee for any indirect or consequential damages or damages for pure economic loss.

14.5 Both parties acknowledge and agree that this Section 14.0 shall survive termination of this Licence.

15.0 DISPUTE RESOLUTION:

15.1 HONetworks and the Licensee shall seek to resolve problems or concerns at the operational level, except in circumstances where an emergency exists as may be

determined by HONetworks using Good Utility Practice, in which case this Section does not apply. If such disputes or any other disputes related to this Licence are not resolved within thirty (30) days, either party may, by notice to the other, refer the dispute to a committee to be formed and to be comprised of two (2) representatives, one appointed by each party. If the two representatives cannot resolve the dispute within ten (10) days after referral to them, either party may seek such further recourse as they deem appropriate. Nothing in this Section serves as a waiver of any other rights or remedies that either party may have pursuant to this Licence, at law or equity.

16.0 INSURANCE:

16.1 The Licensee shall, during the Term of this Agreement, procure and maintain, at its own expense, insurance policies in which HONetworks is named as an additional insured in the amount of Five Million Dollars (\$5,000,000.00) against liability due to damage to HONetworks' property or property of any other person or persons and against liability due to injury to or death of any person or persons in any one instance. Such policies of insurance shall:

- a) contain a severability of interest clause and cross liability clause between the Licensee and HONetworks.
- b) be non-contributing with, and shall apply only as primary and not excess to any other insurance available to HONetworks;
- c) provide that it shall not be cancelled or amended so as to reduce or restrict coverage except upon thirty (30) days prior notice (by registered mail) to HONetworks.

16.2 The Licensee shall, upon HONetworks' request, provide HONetworks with evidence, satisfactory to HONetworks, of the Licensee's compliance and continued compliance with clause 16.1.

16.3 The Licensee agrees that the insurance described in clause 16.1 herein does not in any way limit the Licensee's liability pursuant to the indemnity provisions of this Licence.

17.0 TERMINATION:

17.1 The permission granted by any Permit may be terminated by HONetworks: (i) if the Joint Use Pole(s) designated by such Permit is abandoned by HONetworks; or (ii) if HONetworks desires or must discontinue the use of the Joint Use Pole(s), and in either case, HONetworks shall provide the Licensee with at least ninety (90) days prior written notice thereof. If the Joint Use Pole(s) designated by such Permit(s) is sold, HONetworks

may not transfer any Joint Use Pole unless as a condition of transfer the purchaser agrees to continue to allow the Attachment(s) thereon for the remainder of the Term.

17.2 If the Licensee defaults at any time in the payment of the Pole Rental Rate or fails to or neglects at any time to fully perform, observe and comply with all the terms, conditions and covenants herein, then HONetworks shall as soon as practicable, notify the Licensee in writing of such default and the Licensee shall correct such default to the satisfaction of HONetworks within thirty (30) days of the issuance of such notice or within a longer time period if agreeable to HONetworks, failing which HONetworks may forthwith terminate this Licence and the privileges herein granted.

17.3 HONetworks shall be entitled, at its option, to terminate this Licence immediately upon written notice to the Licensee upon the Licensee becoming bankrupt or insolvent or upon the Licensee ceasing to carry on business.

17.4 The termination of a Permit approved pursuant to this Licence shall not be deemed to be termination of this Licence unless such Permit is the last remaining or only Permit approved pursuant to this Licence in which case the termination of the Permit shall be deemed to be termination of this Licence.

17.5 Upon the termination of this Licence or of a Permit approved pursuant to this Licence, the Licensee shall at its sole expense and at the request of HONetworks, remove from the Joint Use Poles its Attachment(s) covered by this Licence, or by the terminated Permit within ninety (90) days after receipt of notice thereof or within a shorter period of time in case of an emergency as may be determined by HONetworks, failing which HONetworks may, at the Licensee's risk of damage to the Licensee's Attachment(s) and at the expense of the Licensee, remove such Attachment(s). Upon the removal of such Attachment(s) by HONetworks, HONetworks shall have the right to retain the Attachment(s) so removed until the Licensee pays the cost of removal thereof and if the Licensee fails to pay such costs within thirty (30) days of invoicing then HONetworks shall have the further right to sell the Attachment(s) so removed and apply the amount so received against the costs of removing the Attachment(s).

17.6 It is understood and agreed by both parties that any termination of this Licence shall not relieve either party of or from its obligations hereunder, save and except for the establishment of new Joint Use Agreement and notwithstanding any such termination, this Licence shall remain in full force and effect with respect to all Joint Use Poles used by the parties at the time of such termination until the use of such Joint Use Poles has been discontinued by HONetworks or the Licensee has removed its Attachments from such Joint Use Poles whichever shall first occur.

18.0 FAILURE TO COMPLY AND LATE PAYMENTS:

10.3 Failure of either party to enforce or insist upon compliance with any of the terms or provisions of this Licence shall not constitute a general waiver or relinquishment of

any such terms or provisions, but the same shall be and remain at all times in full force and effect.

10.4 All invoices rendered by HONetworks in accordance with the terms and conditions of this Licence that are outstanding for longer than 60 days from the date of the invoice shall bear interest at 18% per annum.

19.0 FORCE MAJEURE:

19.1 Save and except for the payment of any monies required hereunder, neither party shall be deemed to be in default of this Licence where the failure to perform or the delay in performing any obligation is due wholly or in part to a cause beyond its reasonable control, including but not limited to an act of God, an act of any federal, provincial, municipal or government authority, civil commotion, strikes, lockouts and other labour disputes, fires, floods, sabotage, earthquakes, storms, epidemics, and an inability to perform due to causes beyond the reasonable control of the party. The party subject to such an event of force majeure shall promptly notify the other party of its inability to perform or of any delay in performing due to an event of force majeure and shall provide an estimate, as soon as practicable, as to when the obligation will be performed. The time for performing the obligation shall be extended for a period equal to the time during which the party was subject to the event of force majeure. Both parties shall explore all reasonable avenues available to avoid or resolve events of force majeure in the shortest time possible, but this requirement shall not oblige the party suffering the strike, lockout or labour dispute to compromise its position in such dispute.

20.0 RELATIONSHIP OF PARTIES:

20.1 Nothing in this Licence creates the relationship of principal and agent, employer and employee, partnership or joint venture between the parties. The parties agree that they are and will at all times remain independent and are not and shall not represent themselves to be the agent, employee, partner or joint venture of the other. No representations will be made or acts taken by either party which could establish any apparent relationship of agency, employment, joint venture or partnership and no party shall be bound in any manner whatsoever by any Licenses, warranties or representations made by the other party to any other person nor with respect to any other action of the other party.

21.0 NOTICE:

21.1 Any notice or other writing required or permitted to be given under this Agreement or for the purposes of it, to any party, shall be valid only if delivered in writing in accordance with this clause. Notices can be provided to:

in respect of the Licensee:

Name: _____

Address: _____

Fax: _____

Contact Person: _____

in respect of HONetworks:

Hydro One Networks Inc.
Attn: Joint Use Manager
185 Clegg Rd.
Markham, Ontario
L6C 1B7

The parties may change their respective addresses and addressees for delivery by delivering notices of such changes as provided herein. Notice sent accordingly shall be deemed delivered and received:

- If delivered by hand, upon receipt;
- If delivered by fax, 48 hours after the time of transmission, excluding from the calculation weekends and public holidays;
- If delivered by overnight courier, four (4) days after the couriating thereof; and
- If delivered by registered mail, six (6) days after the mailing thereof, provided that if there is a postal strike such notice shall be delivered by hand, or courier or fax.

22.0 NON-ASSIGNMENT:

22. Neither this Licence nor any rights, remedies, liabilities or obligations arising under it or by reason of it nor Permit(s) granted hereunder shall be assignable by the Licensee, without the prior written consent of HONetworks, which shall not be unreasonably withheld.

23.0 ENTIRE AGREEMENT:

23.1 This Licence, together with the CAG and other Schedules attached hereto, constitutes the entire agreement between HONetworks and the Licensee with respect to the matter herein and supersedes all prior oral or written representations and agreements.

24.0 AMENDMENTS:

- No amendment, modification or supplement to this Licence shall be valid or binding unless set out in writing and executed by the parties with the same degree of formality as the execution of this Licence.

25.0 SEVERABILITY:

25.1 If any provision of this Licence is declared invalid or unenforceable by any competent authority such provision shall be deemed severed and shall not affect the validity or enforceability of the remaining provisions of this Licence, unless such invalidity or unenforceability renders the operation of this Licence impossible.

26.0 OTHER INFORMATION:

26.1 Each party shall at the other party's request and expense execute and do all such further acts and things as may be necessary to carry out the full intent and meaning of this Licence and the transactions contemplated thereby.

27.0 COUNTERPARTS:

27.1 This Licence may be executed in counterparts and the counterparts together shall constitute an original.

- **REASONABLENESS:**

28.1 Each party agrees that it shall at all times act reasonably in the performance of its obligations and the exercise of its rights under this Licence.

29.0 APPLICABLE LAW:

29.1 This Agreement shall be construed and enforced in accordance with, and the rights of the parties shall be governed by, the laws of the Province of Ontario and the federal laws of Canada applicable therein and the Parties hereto irrevocably attorn to the exclusive jurisdiction of the courts of the Province of Ontario in the event of a dispute hereunder.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by the signatures of their proper representatives duly authorized in that behalf.

HYDRO ONE NETWORKS INC.

Name: Laura Formusa
Title: Secretary
I have the authority to bind the corporation.

«LEGAL_NAME»

Name:
Title:
I have the authority to bind the «TYPE_OF_MUNI».

SCHEDULE "A"

Contract Administration Guide ("CAG")

1.0 APPLICATION FOR JOINT USE

- 1.1 Whenever the Licensee desires to place Attachments on HONetworks' Poles, the Licensee shall submit to HONetworks an Application. The Licensee shall fully complete and submit to HONetworks a written or electronic Application, signed by its duly authorized officer (see sample attached hereto as Appendix 1). The location of the Joint Use Pole(s) in question and the number and kind of Attachments that the Licensee desires to place thereon shall be specified in the Application.
- 1.2 The location of Attachments on Joint Use Poles shall be reviewed and determined if appropriate by HONetworks at a joint field visit before Joint Use is established unless otherwise expressly agreed to by both parties. The usual position for Attachments will be on the roadside of Joint Use Poles. All of the Attachments will normally be on the same side of the Joint Use Pole to minimize climbing hazards and to facilitate pole replacement.
- 1.3 If HONetworks is willing to grant the permission requested in the Application, HONetworks shall signify its acceptance of the Application by affixing the signature of its duly authorized representative, upon the duplicate copy of the Application or electronic Application and shall return it to the Licensee and such accepted Application shall thereupon be and shall constitute a Permit hereunder.
- 1.4 Notwithstanding anything contained herein, it is understood and agreed by both parties that HONetworks may reject any Application it receives pursuant to clause 1.1; and when HONetworks rejects an Application, it shall return the duplicate thereof to the Licensee indicating thereon its rejection and the reason therefor. When the reason for rejection may be satisfied by the Licensee, the Licensee may re-submit the Application to HONetworks for re-consideration and if accepted by HONetworks such accepted Application shall thereupon be and shall constitute a Permit hereunder.
- 1.5 HONetworks shall return the Application to the Licensee either accepted or rejected within 30 days after receipt of the Application for installations up to and including 49 proposed Attachments or 60 days for larger Applications unless extenuating circumstances prevent HONetworks from doing so within this timeframe.
- 1.6 HONetworks may, at its discretion, require the Licensee to pay the costs of having HONetworks' employee(s) attend at the location of the poles designated on the Application to determine the following: (i) Make-ready Work required to accommodate the Licensee's Attachment(s); (ii) the cost of preparing an estimate of such Make-ready Work; and (iii) the cost of preparing an Application (if requested to do so by the Licensee).

Both parties acknowledge and agree that the permission to attach Attachments to the Joint Use Poles shall be deemed to be effective as of the date of the approval of each Permit approved by or on behalf of HONetworks.

- 1.8 Upon the request by the Licensee, HONetworks may, in its sole discretion, agree to rebuild, alter, add to or change the existing Joint Use Poles to accommodate the Attachments and the parties shall comply with the division of costs incurred as a result thereof in accordance with Decision Table 13.
- 1.9 Both parties acknowledge and agree that the application process shall consider existing safety hazards, route design, as well as imminent and future loading on the specified poles.

2.0 CONTRACTORS, OWNERS AND EMPLOYEES

- 2.1 Contractors may be used by HONetworks or the Licensee to do any work in connection with HONetworks' attachments on Joint Use Poles and the Licensee's Attachments respectively. Each party is responsible for retaining its own contractors and for ensuring compliance with the terms and conditions set out in the CAG and the Agreement for Licensed Occupancy of Power Utility Distribution Poles (the "Agreement").

Each party shall ensure that its employees, agents, representatives, contractors or subcontractors in the performance of the party's obligations and the exercise of the party's rights under the Agreement and the CAG:

Comply with the Standards and all applicable laws, rules, orders, ordinances, regulations and other rules of all lawful authorities acting within their powers as well as the requirements of the Electrical Safety Authority;

Comply with the placement, safety practices and specifications set out in the CAG;

Are competent and qualified to deal with electrical hazards in accordance with the requirements of the *Occupational Health & Safety Act*, (Ontario) as amended and all applicable regulations thereunder including, without limitation, Construction Projects – O. Reg. 213/91 or Part 11 of the Canada Labour Code, R.S.C. 1985, c. L.2, as amended and all applicable regulations thereunder, whichever is more stringent.

- 2.3 A party shall not direct or supervise employees, agents, representatives contractors or subcontractors of the other party. Notice of violation or non-compliance given to a contractor shall also be provided at the same time or as soon as possible thereafter to an authorized representative of the party responsible for the contractor.
- 2.4 HONetworks may request from the Licensee and, within 30 days after receipt of such request, the Licensee shall provide to HONetworks, documentation in respect of processes and procedures that the Licensee and/or its contractors and subcontractors have in place to ensure that work on the Joint Use Poles is completed in a competent and safe manner.

3.0 OWNERSHIP IDENTIFICATION OF POLES

3.1 Pole markings are placed on all HONetworks Joint Use Poles to clearly indicate ownership, placement year, and pole test and treatment date as shown in Figure 3-1 below. The Joint Use Poles may also be marked with pole tag insignia to denote pole number, switch number, transformer location and other information. Any additional markings, desired by the Licensee, must first be approved by HONetworks.

Standard for installing dating nails; prior to June 4, 2003:

For Joint Use Poles 55 ft (16.8M) or less, the brands is 10ft (3.0M) from the butt. For Joint Use Poles over 55 ft, the brand is 14 ft (4.3 M) from the butt.



Note: Top diagram depicts nail with treatment year. Bottom diagram depicts nail with installation year.



New standard for installing dating nails; after June 4, 2003:

For Joint Use Poles 70 ft (21.3 M) or less, the brands is 10ft (3.0 M) from the butt. For Joint Use Poles over 70 ft, the brand is 15 ft (4.6 M) from the butt.



Note: Dating nails to be installed one above the other, e.g. 2003

It should be noted the dating nails are installed at or near the brand height.

Figure 3-1: HONetworks Owned Pole Marking

MARKING AND CORRECTION OF HAZARDOUS CONDITIONS

Hazardous Conditions identified by either party shall be corrected by HONetworks as soon as practicable and the Licensee shall cooperate as fully as possible for the said correction. Subject to Section 13.0 herein, Hazardous Conditions created by HONetworks' Joint Use Pole identified by either party shall be marked or banded in accordance with clause 4.2 below and shall be corrected by HONetworks. In the event of a potential or actual wide spread Hazardous Condition created by HONetworks on the Joint Use Pole, HONetworks shall notify the Licensee in writing of the potential safety risk and the nature of the Hazardous Condition. If the Hazardous Condition is created by the Licensee and the Licensee does not agree to pay for the costs to correct the said Hazardous Condition, HONetworks may remove the Licensee's Attachments at the Licensee's expense and at the sole risk of damage to the Licensee's Attachments. HONetworks shall be reimbursed by the Licensee for the said costs of removal within thirty (30) days of issuance of and invoice by HONetworks.

Defective or deteriorated Joint Use Poles and electrical Hazardous Conditions shall be marked by HONetworks as follows:

Electrical hazards: Red belted tag holder with tag

Structural hazards: Orange band or painted orange/red band around pole
(4' to 5' above ground line.)

Note: HONetworks uses a red belted tag holder for work protection and under no circumstances shall anyone work above the red band.

CLEARANCES

5.1 The placement of Attachments shall meet or exceed the requirements as noted in the CAG.

6.0 SAFE CLIMBING CONDITIONS

6.1 The Licensee shall comply with the following requirements which are concerned primarily with the provision for safe climbing conditions:

(a) Clearance from Base of Poles

No Licensee pedestal or other above ground fixture shall be installed above grade within 2.5m (8 ft.) of the base of a HONetworks Joint Use Pole. New Joint Use Poles should be located 3m away from above ground objects such as hydrants or fence posts.

(b) Pole Mounted Attachments on a Pole

The Licensee's Attachments can include the following:

- mast arms, luminaries, supply conductors, relays and other equipment required to operate a street lighting system
- traffic signal, power and control cables, junction and splice boxes and any other equipment and/or devices normally required for the operation of traffic signals
- service attachments
- decorative lighting
- standards (banners down the side of poles)
- seasonal decorations.

For purposes of the Agreement, an Attachment does not include any material, apparatus, equipment or facility owned by the Licensee for the provision of Telecommunications Services and all such attachments shall require a separate License.

Metal signs presenting a thin knife-like edge will not be allowed on HONetworks' poles. These signs represent significant opportunity for injury if not removed when working aloft and are to be avoided.

The Licensee's Attachments shall be identified on the Application. Location on frequently climbed poles such as recloser, switch or transformer poles is to be avoided if possible, although it is recognized that for roadway lighting, installation on these poles may be required. Subsidiary apparatus poles are the preferred alternatives.

Attachments that do not have access by aerial devices shall not be allowed on poles.

The space in which miscellaneous attachments can be installed is 2.5m (8 ft.) (lowest point of attachment) above grade to 1m (3ft.) feet below the telecommunication section on the pole. Attachments are limited to two per pole and may be permitted only if all safety and climbing conditions are met.

Banners and strings of lights extending from one pole to another, typically across the road allowance will not be allowed. These installations can be accommodated by the municipality installing separate poles with the proper back-guying to accommodate the banner and strings of lights.

(c) Size & weight of Attachments

The maximum size of any Attachment in or below communication space shall be 1m (3 ft) high by 0.3m (1 ft.) wide and a depth of 0.3m (1 ft.) for equipment not including standoff brackets that allow a minimum of 80mm (3 in.) space between the Joint Use Pole and the Attachment. The maximum size for a bracket mounted Attachment shall not exceed 2m (6ft) high by 1m (3ft.) wide and a depth of 0.7m (30in.). Attachments cannot exceed 80 pounds.

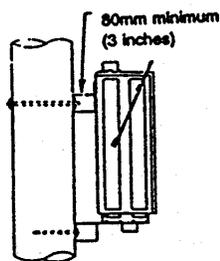


Figure 6.1: Attachments with Stand-off Brackets (where permissible)

Standards (banners down the side of poles) must be detachable at the bottom to minimize their impact on climbing the pole and will be required to have a proper mounting bracket at the top to securely attach to the pole. The mounting bracket should be sufficiently heavy to support the banner under all weather conditions and wide enough not to present a knife like edge in case of a falling accident. A rounded bracket is preferred.

(d) Structural /Material Composition

All Attachments shall be constructed and composed of a non flammable material and be supported by a bracket made of stainless steel, aluminum or aluminum alloy which is easy to remove from the pole.

(e) Methods of attachment to the Pole

Attachments to the Joint Use Poles shall be by means of stainless steel banding tape or galvanized clamp bands.

(d) Location of Attachments on Pole

Attachments must be mounted on the roadside of the Joint Use Pole to maximize safe climbing space. Vertical Attachments such as conductors, cables, and conduit shall be grouped together such that a minimum continuous surface of 60% of the Joint Use Pole circumference shall remain clear for climbing.

(e) Special Poles

Steel, concrete or wood poles treated with preservatives, which restrict climbing, prohibit normal construction and operational methods using conventional climbing practices. If normally accepted climbing practices cannot be employed, then the parties shall agree to an alternate method required to install and maintain their respective Attachments on the said poles.

(f) Subsidiary Apparatus Pole

Where required, the Licensee's apparatus pole shall be placed 'in line' and at least 3 meters (10 ft.) from a Joint Use Pole. The top of the apparatus pole should not extend more than 0.3m (1 ft.) above the Licensee's Attachment.

(g) Separation of Aerial and Underground Facilities

Separation of at least one meter from below ground facilities shall be maintained between centerlines of overhead and underground facilities to enable safe operating space for power augers during the replacement or addition of HONetworks' Joint Use Poles. The Licensee acknowledges that any encroachments of the one meter separation may cause a potential risk of future interruptions, cable damage and expense to repair for the Licensee.

7.0 GUYING AND ANCHORING

- 7.1 For streetlights and other miscellaneous attachments, additional guys and anchors are normally not required. If additional anchoring is required due to the Licensee's Attachments, the anchors and guys shall be installed by the Licensee and at the Licensee's expense.

- 7.2 The Licensee's anchors must be placed with a minimum separation of 1.5 m (5ft) from HONetworks' anchor.
- 7.3 Where separate anchoring is undesirable, the parties may cooperate to jointly study the feasibility of and, if agreeable to HONetworks, implement joint anchoring. If HONetworks agrees to such joint anchoring, HONetworks will install such joint anchoring at the Licensee's expense.
- 7.4 When adding or changing guys and anchors, the installing party shall not affect the existing tension on the other party's guys or disturb existing anchors.
- 7.5 Crossing guy wires is undesirable, however, where it is unavoidable, the minimum clearance between crossing guys (the point at which two guys cross) shall be 80 mm (3in).

8.0 STRAIN INSULATORS

- 8.1 Strain insulators of the appropriate mechanical strength and voltage rating shall be installed on all down guys. Strain insulators on the Licensee's guys must be installed between 2.7 m to 3.6 m (8 to 12 feet) above ground and shall be installed by the Licensee. The Licensee's insulators must be maintained by the Licensee in safe working condition at all times.

POLE TOP EXTENSIONS

Description

Pole top extensions are made of solid epoxy resin fiberglass rod and may, at HONetworks' discretion, be installed by HONetworks at the pole top to raise the primary conductor in order to obtain the separation required at the higher voltage. An explanation will be provided in the case of denial.

Restriction

The pole top extension(s) are to be used only by HONetworks for tangent applications where a Joint Use Pole replacement would otherwise be necessary (i.e. they cannot be used on new construction).

BONDING AND CONNECTION

Bonding of all metal components (streetlight arm and head) with a minimum conductor size of #4 copper stranded is required and shall be adhered to by the Licensee.

The Licensee shall request any electrical connection required for new installations by contacting HONetworks.

The Licensee may employ a qualified worker or contractor to perform work on the streetlight system. Such workers may disconnect and reconnect any streetlight component connected from HONetworks' wires for maintenance purposes provided all rules, standards and Electrical Safety Authority requirements are complied with. Such qualified worker may also connect the #4 bond wire to the HONetworks electrical system, that may be absent from older installations.

The Licensee shall make all appropriate applications to the Electrical Safety Authority and shall provide all of the streetlight information to HONetworks to ensure accurate information is provided for energy billing and audit purposes.

- 10.5 The Licensee acknowledges that where the Attachments on Joint Use Poles constitute streetlights or other plant that consumes energy, the amounts charged for the energy consumption is usually based on a flat rate and is calculated using the lamp size and ballast losses.

11.0 ELECTRICAL INTERFERENCE AND OPERATION

If the Licensee's Attachments are causing electrical interference, the Licensee shall take the appropriate action at its sole expense to rectify the situation. The parties shall cooperate with each other to facilitate the Licensee's action to resolve such problems.

The Licensee shall ensure that photo cells properly operate and turn the streetlights off during daylight hours. The Licensee shall monitor this issue independent of HONetworks and shall develop a response mechanism that allows the repair of any such light in 5 working days from notice of constant operation.

12.0 JOINT PLANNING

- 12.1 Subject to clause 12.3 below, regular Joint Use meetings will be held annually to plan for new construction, re-construction, major changes and Line Clearing programs. Job progress and any problems that have developed since the previous meeting shall be discussed. HONetworks will use its best efforts to include all other third party owners of attachments.
- 12.2 Subject to clause 12.3 below, HONetworks agrees to provide the Licensee with the right to reserve extra space for its Attachments on Joint Use Poles during the design phase of placing, replacing or upgrading Joint Use poles. The Licensee agrees that prior to commencement of construction, the Licensee will confirm its Agreement to pay HONetworks the extra costs associated with the said extra space. HONetworks will issue an invoice for the extra cost and payment is due 60 days from the date the invoice is issued.
- 12.3 Both parties understand that due to the changing work environment, clauses 12.1 and 12.2 may not be an achievable goal and therefore do not hold each other liable in the event that the parties fail to comply with the obligations contained in the said clauses.

13.0 DIVISION OF COSTS (see Table 13)

If Make-ready Work is required, the cost of such work will be paid for as described below. Should a situation arise that is not adequately described in this section, HONetworks has sole discretion to determine the amount the Licensee will pay and the Licensee shall pay such amount when due. All final interpretations of the application of the policy described in this section will be as decided by HONetworks.

Joint Use Pole:

If a pole change(s) is required to establish Joint Use, the Make-ready Work required to accommodate the Licensee's request shall be charged to the Licensee and the Licensee shall pay all labour, payroll burden, specific overheads, either general construction or general administrative overhead, material, and sundry costs to install and relocate all HONetworks attachments. This actual cost shall be discounted 2% per year to a maximum of 75%. The per year is calculated using the year the new pole is installed minus the age of the replaced pole.

Example: $(2002 - 1972) \times 2\% = 60\%$
The Licensee shall pay the actual costs less 60%

13.2 Ceasing Joint Use:

13 Subject to clause 13.2(b) below, the cost of removing Joint Use Pole(s) is borne by HONetworks, who retains ownership of the Joint Use Pole(s) unless otherwise agreed to by the parties.

14 Where HONetworks has removed its attachments from a Joint Use Pole and has cut off the top of the Joint Use Pole above the Licensee's Attachments, the Licensee shall either acquire the Joint Use Pole (at a mutually agreed price or remove its Attachments from the said Joint Use Pole by no later than 60 days after the date of notification to the Licensee by HONetworks and the Licensee shall remove its Attachments at its own risk and expense.

15 Where the Licensee desires or is required to discontinue the use of Joint Use Poles or where the use of such Joint Use Poles has been terminated by cancellation of the Permit, the Licensee shall remove its Attachments, from the Joint Use Poles. The Licensee shall remove all such attachments within 90 days after receipt of notification to remove from HONetworks and if the Licensee fails to comply, HONetworks shall remove the Licensee's Attachments at the Licensee's expense and at the Licensee's risk of damage to the Licensee's Attachments.

(d) If the Licensee wishes to modify, Rearrange, add to or remove its Attachments from Joint Use Poles, it shall notify HONetworks and submit a revised Application or cancel its existing applicable Permit accordingly. In the case of the Licensee's request for

additional Attachments, HONetworks will inspect the Joint Use Poles at the Licensee's expense and review the revised Application in accordance with section 1.0 above.

Existing Joint Use - Cost re: Attaching, Transferring & Rearranging Attachments:

(a) Licensee's Request

Where HONetworks is required to attach, Transfer or Rearrange its attachments solely for the purpose of establishing new Joint Use or adding to existing Joint Use, the Licensee shall pay the costs to attach, Transfer or Rearrange HONetworks' attachments.

(b) Third Party Requests to Remove, Replace or Relocate Poles

Where a third party requests the Licensee to Transfer or Rearrange its Attachments as a result of a request to remove, replace or relocate poles, the Licensee shall resolve any issues with respect to costs with the third party.

(c) Third Party Requests for Attachment

Where the Licensee or HONetworks is required to Transfer or Rearrange its Attachments or attachments respectively to accommodate a third party, the costs associated therewith shall be the responsibility of the third party.

(d) HONetworks' Requirement

Where a Transfer of the Licensee's Attachment(s) and HONetworks' attachments is involved in the replacement of Joint Use Poles due solely to the requirements of HONetworks, the Licensee and HONetworks shall bear the cost for the Transfer of the Licensee's Attachments and HONetworks' attachments respectively.

Extra Space - Replacement of Joint Use Poles:

(a) HONetworks' Requirement

Where extra space is required solely for HONetworks' purposes or as a result of requirements of a governing body with respect to HONetworks' attachments only, the existing Joint Use Pole shall be replaced at the sole expense of HONetworks. Each party shall bear the cost for the Transfer of its own Attachments respectively. Where the space occupied by the Attachments of the Licensee causes HONetworks to replace a Joint Use Pole with a higher Joint Use Pole to accommodate additional HONetworks attachments, then the Licensee shall pay the costs incurred by HONetworks to replace the Joint Use Pole. These costs will include an amount equal to the value of the existing Joint Use Pole, the cost of Transferring HONetworks' existing attachments (for example, equipment, regulator or recloser installations and switches) to the new Joint Use Pole and the cost of transferring the Licensee's own Attachments.

(b) Licensee's Requirement

Where extra space is required solely for the Licensee's purposes, or as a result of the requirements of a governing body with respect to the Licensee's Attachments only, the Licensee shall pay HONetworks' costs to supply and install the new Joint Use Pole and the costs to Transfer HONetworks' attachments.

(c) Both parties

Where extra space is required by both parties, the Licensee shall pay to HONetworks a sum equal to one half of the costs of installing a new Joint Use Pole. The Licensee and HONetworks shall be responsible for the Transfer of the Licensee's Attachments and HONetworks' attachments respectively and the costs associated therewith.

(d) Pole Replacements

In order to facilitate Joint Use Pole replacements, the Licensee or designated contractor may be required to attend during pole replacement to make any necessary Transfers at the same time.

(e) Reserving extra space

HONetworks agrees to provide the Licensee with the opportunity to reserve extra space for its Attachments on the Joint Use poles during the design phase of placing, replacing or upgrading the Joint Use Poles, provided that prior to the commencement of construction, the Licensee confirms its agreement to pay HONetworks for the costs associated with the said extra space thirty days after issuance of an invoice therefor by HONetworks. The said invoice shall be issued by HONetworks after completion of construction.

Inter-spaced Poles

Where a Joint Use Pole is added (interspaced) to an existing line of Joint Use Poles for the sole requirements of the Licensee, the cost of such new Joint Use Pole as well as HONetworks' attachment costs shall be paid by the Licensee. This new Joint Use Pole shall be the property of HONetworks. The applicable Pole Rental Rate shall be paid by the Licensee and the existing Permit shall be modified by the Licensee in both cases no later than 30 days after the Joint Use Pole is added. If the interspaced pole is required by both parties, it shall be installed by HONetworks, material and installation charges will be shared equally by both parties and each party will bear its own attachment costs.

Emergency Transfer of Attachments

From time to time HONetworks is required to perform work under emergency conditions to restore power. In these instances, the reconstruction of the poles can involve the transfer of the Licensee's Attachments to complete the work at the location. Under emergency conditions, HONetworks shall transfer the Attachments of the Licensee and invoice the Licensee for the associated costs and the Licensee shall pay said costs when due.

Written Cost Estimates and Invoicing:

Unless otherwise specifically provided herein, when HONetworks performs work which expense is to be borne in whole or in part by the Licensee, HONetworks, prior to performing the work, will prepare and provide the Licensee with a written cost estimate for labour, materials and miscellaneous expenses. When the written cost estimate is signed and returned to HONetworks, such estimate is considered a valid purchase order and shall form the basis for invoicing. Upon completion of the work, an invoice is rendered and becomes due and payable within sixty (60)

days of issuance of the invoice. All invoices that are not paid by the relevant due date shall bear late payment interest charges at the prevailing late payment rate, currently 1.5% per month.

Division of Costs - Summary, Decision Table 13

TYPE OF WORK	REASON FOR WORK	PARTY PAYING
Supply and install pole	Provide pole for HONetworks' requirements	HONetworks
Joint planning re: new lines or re-located lines	joint coordination and previews	each party pays for own engineering services
Design time	if requested by Licensee	Licensee
Estimates by HONetworks	for Licensee's make ready	Licensee
Application for Licensed Occupancy of Poles form – review and approval by HONetworks	Caused by Licensee's new or revised Application	Licensee
Rearrange each party's attachments	Caused by Licensee	Licensee
Rearrange each party's attachments	caused by HONetworks	each party pays for its own costs to Rearrange
Pole top extension	Required for Licensee	Licensee
Crossarm	Required for Licensee	Licensee
Replace existing JU pole	Licensee's requirement	Licensee
Interspaced JU pole	Licensee's requirement	Licensee
Interspaced JU pole	HONetworks requirement third party requirement	each party bears own costs per Licensee's 3 rd party agreement
Pole removal	Ceasing Joint Use by HONetworks	HONetworks
Remove Licensee's Attachments	pole removal	Licensee
Replacement of pole with existing Attachments	Vehicle/storm damage, deterioration	each party bears own costs of transfers
Replacement of pole with existing Attachments	HONetworks' requirement, 3 rd party requirement	each party bears own costs per respective 3 rd party agreement
Single pole replaced or added in non-joint use line	Common crossing for Licensee	Licensee
Attaching, Transfer or Rearrange HONetworks attachments	Accommodation of Licensee's Attachments	Licensee
Attach, Transfer or Rearrange HONetworks attachments	HONetworks request	each party pays own costs to Transfer its attachments
Remove safety hazards	safety requirement	party creating hazard
Make ready Line Clearing	for Licensee's attachments	Licensee
Maintenance Line Clearing	Routine Line Clearing	Licensee contributes in Pole Rental Rate
New Connection	Licensee's requirement	Licensee
Request for additional space	To reserve space on new construction	Licensee

14.0 LINE CLEARING

14.1 HONetworks shall carry out Line Clearing determined to be necessary for maintenance purposes on Joint Use Poles.

14.2 The Licensee's monetary contribution towards maintenance Line Clearing of Joint Use Poles which is incorporated in the Pole Rental Rate is based upon and recognizes the following:

HONetworks' incremental costs to maneuver in and around the Licensee's Attachments as part of maintenance Line Clearing around Joint Use Poles.

HONetworks' removal and clean-up of storm damaged trees along a line of Joint Use Poles.

Maintenance Line Clearing reduces costs for new or added Attachments.

Licensee's input and influence in the local Line Clearing program to meet joint requirements when feasible.

Joint interest in maintaining the integrity of HONetworks' neutral along a line of Joint Use Poles from tree-related damage.

14.3 The costs involved in make-ready Line Clearing determined by HONetworks as necessary to be carried out on Joint Use Poles shall be shared as follows:

Where Joint Use is to be established on existing HONetworks' poles or existing Joint Use Poles must be replaced for said purpose, all make-ready Line Clearing costs shall be borne by the Licensee. Tenders may be called by the Licensee and contracts may be awarded to HONetworks or to qualified forestry contractors for any make-ready Line Clearing required by the Licensee provided the work is done in compliance with HONetworks' Line Clearing specifications and the work is on a public road allowance. If HONetworks performs the make-ready Line Clearing, the costs for the make-ready Line Clearing shall be paid by the Licensee within 60 days of the date of the invoice issued by HONetworks therefor.

Where new Joint Use is to be created or an existing line of Joint Use Poles is re-located, make ready Line Clearing shall be performed by HONetworks. Notice shall be provided to the Licensee along with the estimate of the costs of the make-ready Line Clearing work to be performed. The cost of such Line Clearing for the new Joint Use Poles shall be shared 75% by HONetworks and 25% by the Licensee as will be provided for in an invoice to be issued by HONetworks. The Licensee shall pay the said costs to HONetworks within 60 days of the date of the invoice issued by HONetworks therefor.

15.0 LINE CLEARING PROGRAM

The following specifications are a standard for Line Clearing that shall be applied to all Joint Use Poles. Approved arboricultural practices shall be followed while still assuring plant safety and reliability.

Trees are to be pruned sufficiently to provide clearances with adequate provision to reach the next maintenance Line Clearing cycle, giving due consideration to tree species, growth, planned clearing cycles and location.

All pruner and saw cuts are to be made using the natural target pruning technique. All cuts will be made by drop crotch pruning to a lateral or parent limb, which should be at least one-third the diameter of the limb being removed.

Pruner and saw cuts need not be painted with tree wound dressing unless otherwise specified by HONetworks' Forestry representative.

All brush is to be removed from the site and disposed of appropriately.

16.0 PERMITS AND SAFETY AUDITS:

16.1 At such time as deemed necessary by HONetworks, Joint Use Poles will be audited by HONetworks or mutually, if agreed, in order:

- To detect and subsequently correct all deficiencies within ninety (90) days or sooner except Hazardous Conditions which, except as otherwise specified in the Agreement or the CAG, in the case of an emergency require correction within thirty (30) days;
- To confirm that Joint Use is properly authorized by Permit; and
- To confirm the accuracy of Pole Rental Rates being charged.

16.2 Subject to the following, where an audit is carried out by both parties simultaneously, each party shall bear its own respective costs associated with the audit. Should an audit reveal that the number of unauthorized Attachments exceeds 2% of the number of Joint Use Poles for which Permits have been granted, then the Licensee will pay HONetworks' labour costs associated with the audit as well as applicable back rent for unauthorized Attachments as set out in the Agreement.

16.3 The Licensee will be responsible for making application and obtaining all permits required from the Electrical Safety Association and HONetworks for occupancy on the Joint Use Poles and for the connection of power.

The installation of any third party attachments other than those of the Road Authority or Municipality will require municipal approval prior to installation. Any such attachment made will be under the care and control of the Municipality and will follow the conditions outlined in the License and CAG.

APPENDIX 1

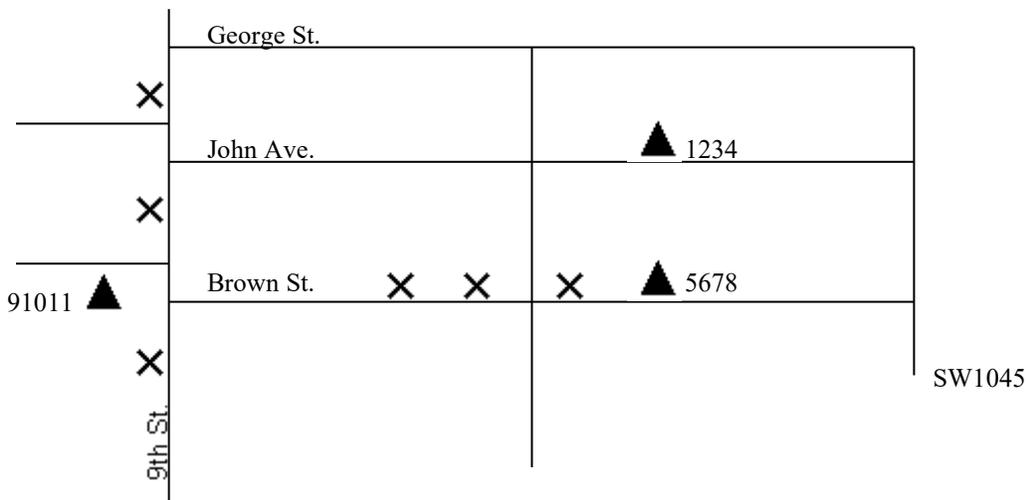


**APPLICATION FOR LICENSED OCCUPANCY OF POLES
(Draft example)**

NOTE: The Licensee agrees that all connected flat rate load information will be shared with the Licensee's energy supplier for the purpose of ensuring accurate energy billing.

*Please complete all boxes above the dotted line.

to be attached to and form part of the Agreement effective:		Licensee's project name/refer #	
		Supercedes Permit No. or "New"	
Permission is requested by City of Brockville	Signed: (by authorized Road Authority or Mun. rep)	Print Name and title:	
to place attachments as follows: (note specific quantity, size and nature of proposed attachment(s))			
3 X 70 W HPS PLUS 3 X 30 W BALLASTS on 9th Street 3 X 100 W HPS PLUS 3 X 30 W BALLAST on Brown Street			
Desired Construction Target			
lot nos. (in or between)	Conc./street or road names 9th and Brown Street	Township/village or town of City of Brockville	county/municipality Leeds & Grenville



Please orient sketch to the north, show occasional HONetworks transformer numbers and adjacent Permit numbers-

Approved (HONetworks)	Legend	No. of full rental poles
Name and Title (please print)	X = Rental Pole	
Operations manager or designate: Operations/ Front Line Manager		
Operations Centre Brockville SC	Permit no. 97-1	
Date	Other internal project YES	NO

SCHEDULE “B”



APPLICATION FOR LICENSED OCCUPANCY OF POLES

NOTE: The Licensee agrees that all connected flat rate load information will be shared with the Licensee’s energy supplier for the purpose of ensuring accurate energy billing.

*Please complete all boxes above the dotted line.

to be attached to and form part of the Agreement effective:		Licensee’s project name/refer #	
		Supercedes Permit No. or “New”	
Permission is requested by	Signed:	Print Name and title:	
to place attachments as follows: (note specific quantity, size and nature of proposed attachment(s))			
Desired Construction Target			
lot nos. (in or between)	Conc./street or road names	Township/village or town of	county/municipality

* Please orient sketch to the north, show occasional HONetworks transformer numbers and adjacent Permit numbers

Approved (HONetworks)	Legend	No. of full rental poles
Name and Title (please print)		
Operations manager or designate:		
Operations Centre	Permit no.	
Date	Other internal project	



Seasonal Decorative Lighting Information for Billing Purposes

Municipality / Community	Fixture Type*	Date Normally Installed	Date Normally Removed	Hours per Day "ON" **	# of Fixtures	# of Bulbs per Fixture	Wattage of Bulbs

Notes:

* e.g. strings of Christmas tree lights, mini-lights or rope lighting; decorations (wreaths, etc) with lights etc.

** Please note if lights are controlled by photo-eye or timer.

**Completed by
(Name):** _____

Title: _____

Telephone number: _____

Date _____

**Please return to
Hydro One Networks Inc.**