Township of South Algonquin Public Library
Minutes of the Meeting Held
May 21st 2024 @ 7:00 PM Madawaska/Zoom

Attendees: Vicki Forward, Elaine Hare, Sarah Ennor, Rose Jessup, Jeff Bowman, and Councillor Laurie Siydock. **Staff:** Charlene Alexander and Cynthia Haskin **Guest:** Brian Peterson
Land Acknowledgement: Charlene Alexander
Call to Order: 7:03 pm

1. **Motion # 2024-16**
   Moved by – Elaine Hare Seconded by – Jeff Bowman /To approve the agenda/Carried
2. **Motion # 2024-17**
   Moved by – Sarah Ennor Seconded by – Jeff Bowman /To approve the minutes of May 21st 2024 / Carried
3. **Report of the Chair: none**
4. **Business Arising From the Minutes**
   4.1. **Budget:** Discussed the approved 2024 budget and budgetary cuts
   4.2. **Board Assemblies/Jeff Bowman:** We can have two municipal councilors on the board. Charlene to follow up with the Township regarding policies on Code of Conduct, Health & Safety, Statement on Commitment Addressing Accessibility and Customer Service, Procurement. Charlene advised that Code of Conduct, Health & Safety is included in the Township HR policy document.
5. **New Business:**
   5.1. **Program Proposal/ Career Path Podcast/ Brian Peterson:** Brian discussed his program proposal. The Library board is interested in the program and looks forward to updates as it develops.
   5.2. Whitney History Project Collaboration with Waaseyaa Consulting: Library board reviewed the project proposal and is interested in a collaboration and looks forward to updates as the project develops.
   5.3. Little Free Libraries: Have been re-installed at the JR Booth Memorial Park and at the Whitney Beach.
   5.4. Brick Work/Parking Lot Repair Whitney Branch: Brick patio was repaired on May 15th. Gnome house has been installed.
   5.5. Planter Box Whitney Branch: Laurie Siydock of the Beautification committee has cleaned out the planter box and has planted perennial flowers & hostas.
6. **Reports**
   6.1. **Finance:** reviewed general ledger & bank statement
   6.2. Council Report: Reported that the Township did not include the library in their strategic plan because the library has their own strategic plan. Cleaned out and replanted the planter box at Whitney Library. Agreed to steward the Free Little Library in Whitney.
7. **Governance**
   7.1. **Governance Committee Update:** report attached**.** Library establishment, twp. Bylaws and amalgamation document attached
   7.2. **Governance 101 board training:** Board members can use the chrome books to complete the training as needed. Charlene to compile a list of governance training resources for board use over the summer.
   7.3. Policy: By-laws, Policies & Procedures 2024 list

7.4. **Strategic Planning/Strategic Doing:** Survey Results Summary 2024. These results, combined with information from the 2023 Annual Survey will be used to fill in the VOLT(Valuing Ontario Libraries Toolkit)

8. **Programming**
   School visits: Bi-weekly, three classes **Daycare Visits:** occasional
   Adam Shoalts: Fall 2025
   Linda Hutsell Manning: September 4th 6:30pm Madawaska Branch.
   Medicine Walk with Christine Luckasavitch: program is being developed.
9. **Correspondence:** none
10. **Any Other Business:** Review fridge magnets. Agreed to change the colours to red & white and add a chickadee, to be aligned with the Townships theme. Sarah agreed to take this on.
11. **In-Camera/Our of Camera:** none
12. **Next Meeting**: June 18th 2024 7pm Whitney Branch/Zoom
13. **Motion # 2024-18**

Moved by – Elaine Hare Seconded by – Jeff Bowman /To adjourn 8:02pm Carried

Library: Governance Committee + Council meeting

April 16, 2024 - 12-1pm

Attendees:

Sarah Ennor (Library Board Member)
Charlene Alexander (Library CEO)
Laurie Siydock (Councillor)
Bryan Martin (CAO)

CORE TAKEAWAYS

PROJECT - INITIAL GUIDING PRINCIPLES

- Improve overall **governance** (on-boarding, policies, documentation, MOU, etc.) and **oversight** (reporting, communication, approvals).
- Close gaps in understanding for all (council, board, and employees) to improve experience and comfort of all.
- Keep all as simple as possible to respect time of employees and volunteers, as well as recognizing relatively small population.
- Aim to make good progress on priority areas asap (year end?) and

Staged approach:

1. Inventory of obligations and gaps
2. Priority-driven project plan, beginning with:
    - Financial
    - Employment
    - Insurance
3. Immediately improve communication/oversight/reporting between council and board.
4. Create simple systems to ensure easy onboarding (board) and continuity of knowledge upon turnover.

LOGISTICS

Aspirational timing:

- End of Year - Address most concerning items in priority areas
- End of Term - Progress most other key areas
- End of Term - Ensure a roadmap with next steps/outstanding items is clearly available for incoming board.

Next steps:

- Township to coordinate with Charlene to obtain/provide all constating documents/bylaws/resolutions related to formation and authorities.
- Township to provide summary of insurance coverages
- Governance Committee to begin inventory of obligations per (PLA, MA, etc).
- Township to supplement GC inventory with additional legislation and current policy and practice information.
- All - collaborate create priority-driven project plan

SOUTH ALGONQUIN PUBLIC LIBRARY (SAPL)
REGULAR MEETING OF THE BOARD
June 18th 2024 7pm Whitney Branch/Zoom
AGENDA

Land Acknowledgement:

Call to Order

1. **Approval of Agenda**
2. **Approval of Minutes: May 21st 2024**
3. **Report of the Chairperson:**
4. **Business Arising from the Minutes**
   - **4.1. AODA training for Board Members:**

5. **New Business:**
   - **5.1. Budget 2025:**
   - **5.2. Programming 2025:**
   - 5.3. **Tackle Share Program:** the Tackle Share agreement has been renewed for 2024.
   - **5.4. Presentation about Ontario snakes and turtles:**

6. **Reports**
   - **6.1. Finance: bank account, 2023 audited financials**
   - **6.2. Librarian's Reports:**
   - **6.3. Council Report:**
7. **Governance**
   - 7.1. **Governance Committee:** Next steps Develop an MOU with the Township. Request a new Library Bylaw.
   - **7.2. Governance Training:** list attached
   - **7.3. Policy:** Motion to formally adopt Township HR(includes employment, compensation and benefits, conduct(includes volunteers), health and safety, operations, and technology), Procurement, Accessibility Policies
   - 7.4. **Strategic Planning/Strategic Doing:**
8. **Programming:** (strategic alignment: community outreach, programming)
   - 8.1. **School visits:** Bi-weekly, three classes. **Daycare Visits:** occasional
   - 8.2. **Adam Shoalts:** Fall 2025
   - 8.3. **Linda Hutsell Manning:** September 4 at 6:30 PM, Madawaska Branch
   - 8.4. **Medicinal Plant Walk with Christine McRae:**
9. **Correspondence:**
10. **Any Other Business**
11. **In-Camera / Out-of-Camera**
12. **Next meeting: September 17th 2024 7pm Madawaska Branch/Zoom**
13. **Adjournment**

Program: Interactive Presentation Ontario snakes and turtles
Presented by Drayke Evans, Assistant Manager at the Algonquin Wildlife Research Station.

He will be delivering an interactive presentation on turtles and snakes as part of the educational programming in Algonquin Park and has kindly offered to deliver the same show for the Whitney Library free of charge.

Here is information on the show: it is about 45 minutes in length and consists of a 20–30-minute presentation about Ontario snakes and turtles. This is followed by a hands-on experience in which all guests will get the chance to hold snakes. The show is appropriate for all ages and all of the animals are perfectly safe and sanitary. The talk will be delivered on behalf of Jenny Pearce's company Sciensational Sssnakes!!. www.scisnake.com Drayke is suggesting the week of July 28th - August 3rd and is flexible regarding the timing of the show.

Drayke would appreciate your bringing this to the Board of the library for their consideration. He can be reached at drayke.evans@hotmail.com

Governance Training for Board Members
OLS Governance Hub https://librarygovernance.ca/
Learn HQ: sign up/log in at https://www.learnhq.ca/#/login
Good Governance Through the Lens of the Public Libraries Act – New Recording (Recommended)
Navigating Good Governance: Strengthening Library-Municipal Partnerships – New Recording (Recommended)

On-Demand Webinars

https://resources.olservice.ca/gov-hub-videos-podcast
Strategic Planning Overview
The Role of the Board Secretary
The Role of the Board Treasurer
Governance 101: Public Library Board training. 4-part video training series (Recommended)
Motions and Voting
Board Meetings : Closed Meetings
Board Transition : Succession Planning for Public Libraries
The Role of the Board Chair
Board Transition : Planning Your Boards Legacy
Library Boards: What is your data (telling you)?
The Public Libraries Act : what you need to know
Financial Stewardship

AODA training for Board members
Email sent from Bryan Martin CAO, with links to HR Downloads.
Two courses have been assigned.

AODA – Integrated Accessibility Standards Regulation (IASR) Customer Service Policy

(Note: This policy has been updated to reflect the July 1, 2018, changes to the regulations under Ontario's Health Protection and Promotion Act.)

Intent

All goods and services provided by the Township of South Algonquin will follow the principles of dignity, independence, integration, and equal opportunity.

This policy meets the requirements of the customer service standards included in the Integrated Accessibility Standards Regulation under the Accessibility for Ontarians with Disabilities Act, 2005. It applies to the provision of goods and services to the public or other third parties, not to the goods themselves.

Definitions

Assistive device: A technical aid, communication device, or other instrument that is used to maintain or improve the functional abilities of people with disabilities. Personal assistive devices are typically devices that customers bring with them, such as a wheelchair, walker, or a personal oxygen tank, and that might assist in hearing, seeing, communicating, moving, breathing, remembering, or reading.

Disability: As defined by the Accessibility for Ontarians with Disabilities Act, 2005, and the Ontario Human Rights Code, refers to:

• Any degree of physical disability, infirmity, malformation, or disfigurement that is caused by bodily injury, birth defect, or illness and, without limiting the generality of the foregoing, includes diabetes mellitus, epilepsy, a brain injury, any degree of paralysis, amputation, lack of physical co-ordination, blindness or visual impediment, deafness or hearing impediment, muteness or speech impediment, or physical reliance on a guide dog or other animal or on a wheelchair or other remedial appliance or device;

• A condition of mental impairment or a developmental disability;

• A learning disability, or dysfunction in one or more of the processes involved in understanding or using symbols or spoken language;

• A mental disorder; or

• An injury or disability for which benefits were claimed or received under the insurance plan established under the Workplace Safety and Insurance Act, 1997.

Guide dog: A highly trained working dog that has been trained at one of the facilities listed in Ontario Regulation 58 under the Blind Persons' Rights Act, to provide mobility, safety, and increased independence for people who are blind.

Service animal: A service animal for a person with a disability if:

1. The animal can be readily identified as one that is being used by the person for reasons relating to the person's disability, as a result of visual indicators such as the vest or harness worn by the animal; or

2. The person provides documentation from a member of one of the following regulated health professional colleges confirming that the person requires the animal for reasons relating to the disability:

◦ College of Audiologists and Speech-Language Pathologists of Ontario;

◦ College of Chiropractors of Ontario;

◦ College of Nurses of Ontario;

◦ College of Occupational Therapists of Ontario;

◦ College of Optometrists of Ontario;

◦ College of Physicians and Surgeons of Ontario;

◦ College of Physiotherapists of Ontario;

◦ College of Psychologists of Ontario; or

◦ College of Registered Psychotherapists and Registered Mental Health Therapists of Ontario.

Support person: In relation to a person with a disability, another person who accompanies them in order to help with communication, mobility, personal care, medical needs, or access to goods and services.

Guidelines

The Provision of Goods and Services to Persons with Disabilities

The Township of South Algonquin will make every reasonable effort to ensure that its policies, practices, and procedures are consistent with the principles of dignity, independence, integration, and equal opportunity by:

• Ensuring that all customers receive the same value and quality;

• Allowing customers with disabilities to do things in their own ways, at their own pace when accessing goods and services, as long as this does not present a health and safety risk;

• Using alternative methods when possible to ensure that customers with disabilities have access to the same services, in the same place and in a similar manner;

• Taking into account individual accommodation needs when providing goods and services; and

• Communicating in a manner that takes into account the customer's disability.

The Use of Assistive Devices

Customer's Own Assistive Devices

Persons with disabilities may use their own assistive devices as required when accessing goods or services provided by the company.

In cases where the assistive device presents a health and safety concern or where accessibility might be an issue, other reasonable measures will be used to ensure the access of goods and services, up to the point of undue hardship.

For example, open flames and oxygen tanks cannot be near one another. Therefore, the accommodation of a resident with an oxygen tank might involve ensuring the resident is in a location that would be considered safe for both the resident and township.

Alternatively, where elevators are not present and where a resident requires assistive devices for the purposes of mobility, service will be provided in a location that meets the needs of the customer.

Assistive Devices Provided by Township of South Algonquin

none

Guide Dogs and Service Animals

A resident with a disability who is accompanied by a guide dog or service animal will be allowed access to premises that are open to the public unless otherwise excluded by law. "No pet" policies do not apply to guide dogs or service animals.

Staff may respectfully ask if an animal is a service animal and will not ask the nature of the person's disability or purpose of the animal.

Food Service Areas

A resident with a disability who is accompanied by guide dog or service animal will be allowed access to food service areas that are open to the public unless otherwise excluded by law.

Other types of service animals are only permitted into areas where food is served, sold, or offered for sale due to the Health Protection and Promotion Act, Ontario Regulation 493/17.

Exclusion Guidelines

If a resident's guide dog or service animal is excluded by law (see applicable laws below),The Township of South Algonquin will offer alternative methods to enable the person with a disability to access goods and services, when possible. For example, the company might accommodate a customer’s disability by securing the animal in a safe location and offering the assistance of an employee to facilitate the delivery of goods and services.

Applicable Laws

Food Safety and Quality Act, 2001, Ontario Regulation 31/05: Animals not intended for slaughter or to be euthanized are not allowed in any area or room of a meat plant. An exception is made for service dogs to allow them in those areas of a meat plant where food is served, sold, or offered for sale to customers and in those areas that do not contain animals or animal parts and are not used for the receiving, processing, packaging, labelling, shipping, handling, or storing of animals or parts of animals.

Dog Owners’ Liability Act, 2005: If there is a conflict between a provision of this legislation or of a regulation under this or any other act relating to banned breeds (such as pit bulls) and a provision of a by-law passed by a municipality relating to these breeds, the provision that is more restrictive in relation to controls or bans on these breeds prevails. Staff will respectfully explain that the service animal must be removed from the public area due to a municipal by-law and make alternate arrangements or provide the service outside the public area.

Recognizing a Guide Dog or Service Animal:

If it is not readily apparent that the animal is being used by the customer for reasons relating to their disability, the Township of South Algonquin may request verification from the customer.

Care and Control of the Animal:

The customer who is accompanied by a guide dog or service animal is responsible for maintaining care and control of the animal at all times.

Allergies and Other Health and Safety Concerns

If a health and safety concern presents itself, for example, in the form of a severe allergy to the animal, the Township of South Algonquin will make all reasonable efforts to meet the needs of all individuals. Pursuant to the company’s obligations under the

Human Rights Code and the Occupational Health and Safety Act, each customer's accommodation needs will be considered on a case-by-case basis, up to the point of undue hardship.

Due diligence needs to be paid to address health and safety requirements. For example, if a person's health and safety could be seriously affected by the presence of a service animal on the premises open to the public, management must fully analyze all options for safely accommodating the service animal. Options could include creating distance between the two individuals to eliminate in-person contact, changing the time the two individuals receive service, or using air purifiers and other measures that could allow the person to use their service animal on the premises.

In very exceptional circumstances where a service animal becomes out of control, causing a clear disruption or a threat to the health and safety of others, and the animal's behaviour is not corrected by the owner, a person with a disability can be asked to remove their service animal from the premises.

As a courtesy, particularly if the person and service animal have been in attendance on the premises for a long time, staff may ask whether the animal requires water, may designate an area in which the service animal can relieve itself, or ask whether the staff can be of assistance pertaining to the service animal.

The Use of Support Persons

If a resident with a disability is accompanied by a support person, the Township of South Algonquin will ensure that both persons may enter the premises together and that the customer is not prevented from having access to the support person.

There may be times where seating and availability prevent the resident and support person from sitting beside each other. In these situations, the township will make every reasonable attempt to resolve the issue.

In situations where confidential information might be discussed, consent will be obtained from the resident before any potentially confidential information is mentioned.

Admission Fees

Where the township requires a support person to accompany a person with a disability, and where the person with a disability has agreed to the accompaniment, the township will not charge the support person any fees or fares.

Notice of Disruptions in Service

Service disruptions may occur for reasons that may or may not be within the control or knowledge of the Township of South Algonquin. In the event of any temporary disruptions to facilities or services that customers with disabilities rely on to access or

use goods or services, reasonable efforts will be made to provide advance notice. In some circumstances, such as in the situation of unplanned temporary disruptions, advance notice may not be possible.

If a notification needs to be posted, the following information will be included unless it is not readily available or known:

• Goods or services that are disrupted or unavailable;

• Reason for the disruption;

• Anticipated duration; and

• A description of alternative services or options.

Notification Options

When disruptions occur, Township of South Algonquin will provide notice by:

• Posting notices in conspicuous places, including at the point of disruption, at the main entrance, and the nearest accessible entrance to the service disruption, or on the company website;

• Contacting customers with appointments;

• Verbally notifying customers when they make a reservation or appointment; or

• By any other method that may be reasonable under the circumstances.

Resident Feedback

The Township of South Algonquin shall provide customers with the opportunity to provide feedback on the service provided to residents with disabilities. Information about the feedback process will be readily available to all residents and notice of the process will be made available on the township website. Feedback forms, along with alternate methods of providing feedback verbally (in person or by telephone) or written (handwritten, delivered, website, or e-mail), will be available upon request.

Submitting Feedback

Customers can submit feedback to:

Bryan Martin, CAO/Clerk-Treasurer

7 Third Ave.

Whitney,Ont.

K0J 2M0

phone 613-637-2650

email clerk@southalgonquin.ca

Customers who wish to provide feedback by completing an onsite customer feedback form or verbally can do so to any Township of South Algonquin employee.

Customers who provide formal feedback will receive acknowledgement of their feedback, along with any resulting actions based on concerns or complaints that were submitted.

Training

Training will be provided to:

• Every employee of or a volunteer with the Township of South Algonquin;

• Every person who participates in developing the policies of Township of South Algonquin; and

• Every other person who provides goods, services, or facilities on behalf of Township of South Algonquin.

Training Provisions

Regardless of the format, training will cover the following:

• A review of the purpose of the Accessibility for Ontarians with Disabilities Act, 2005;

• A review of the requirements of the customer service standards;

• Instructions on how to interact and communicate with people with various types of disabilities;

• Instructions on how to interact with people with disabilities who:

◦ Use assistive devices;

◦ Require the assistance of a guide dog or other service animal; or

◦ Require the use of a support person (including the handling of admission fees);

• Instructions on how to use equipment or devices that are available at our premises or that we provide that may help people with disabilities;

• Instructions on what to do if a person with a disability is having difficulty accessing our services; and

• Policies, procedures, and practices of the Township pertaining to providing accessible customer service to customers with disabilities.

Training Schedule

Township of South Algonquin will provide training as soon as practicable. Training will be provided to new employees, volunteers, agents, and contractors during orientation. Revised training will be provided in the event of changes to legislation, procedures, policies, or practices.

Record of Training

Township of South Algonquin will keep a record of training that includes the dates training was provided and the number of employees who attended the training.

Notice of Availability and Format of Documents to Customers

(Note: This section only applies to businesses with 50 or more employees)

Administration

If you have any questions or concerns about this policy or its related procedures, please contact:

Bryan Martin, CAO/Clerk-Treasurer

7 Third Ave.

Whitney,Ont.

K0J 2M0

phone 613-637-2650

email clerk@southalgonquin.ca

This policy and its related procedures will be reviewed as required in the event of legislative changes or changes to company procedures.

Human Rights Policy - Ontario

Intent

The Township of South Algonquin is committed to providing equal treatment with respect to employment according to the protected grounds established under the Ontario Human Rights Code. The Township of South Algonquin has adopted this policy to ensure that our employees are provided with meaningful employment that is ethical and fair, and is in compliance with all applicable employment, and human rights legislation.

Definitions

Discrimination: any form of unequal treatment based on a Code ground, whether imposing extra burdens or denying benefits. It may be intentional or unintentional. It may involve direct actions that are discriminatory on their race, or it may involve rules, practices or procedures that appear neutral, but have the effect of disadvantaging certain groups of people. Discrimination may take obvious forms, or it may occur in very subtle ways. In any case, even if there are many factors affecting a decision or action, if discrimination is one factor, then it is a violation of this Policy.

Guidelines

Our Human Rights Policy is in place to ensure we provide a working environment for all employees that fosters openness and tolerance. This policy is intended to ensure that Township of South Algonquin's practices and the practices of all our employees are free from direct and indirect discrimination. Under the Human Rights Code, employers have the ultimate responsibility for ensuring a healthy and inclusive work environment, including preventing and addressing discrimination and harassment. Prohibited Grounds of Discrimination

The following is a list of the prohibited grounds of discrimination in Ontario:

- Age
- Ancestry
- Citizenship
- Colour
- Creed
- Disability (mental or physical)
- Ethnic origin

• Family status

• Gender expression

• Gender identity

• Marital status

• Place of origin

• Race/colour

• Record of offences

• Sex

• Sexual orientation

Accessibility in Employment

The Township of South Algonquin is committed to providing accessibility across all stages of the employment cycle, by removing barriers and creating a workplace that is accessible to all job candidates and employees. Any applicant to Township of South Algonquin that communicates the need for accommodation shall be considered in a manner that is non-discriminatory, and respectful of our human rights obligations.

Accommodation

The Township of South Algonquin will support the accommodation of employees and job applicants who require workplace accommodation under any of the grounds described in the Human Rights Code. We will work to achieve a workplace free of barriers by providing accommodation for the needs of those individuals covered by the Code, up to the point where it causes undue hardship for the Township of South Algonquin. Every effort will be made such that the impact of accommodation will not discriminate against another group protected by the Code. The Township of South Algonquin shall provide accommodation as appropriate, using a consultative approach that involves the company, the individual, and as appropriate, healthcare professionals, and other third parties that are required to assist in the accommodation process. The Township of South Algonquin will work with the individual that requests accommodation in an effort to ensure that the measures taken are both effective and mutually agreeable. The Township of South Algonquin encourages individuals to make any needs for accommodation known to their immediate supervisor, and to work with them in addressing the issue. Accommodation may be temporary, or permanent, based on the requirements of the individual.

Accommodation Plans

Any employee requesting accommodation must make a request to their immediate supervisor. The Department Head is responsible for ensuring that a written description of the accommodation plan is prepared for any employee. The Township of South Algonquin shall create an accommodation plan and attempt to determine methods of achieving the requirements for success in the position in alternative manners. In the creation of an accommodation plan, The Township of South Algonquin shall:

1. Identify the need for accommodation.

2. Determine objectives for performance in the role, and potential barriers.

3. Create a plan for achieving the objectives in an alternative manner.

4. Examine the options for accommodation, and select the most appropriate avenue for accommodation.

5. Implement the accommodation process.

6. Provide training as appropriate.

7. Review and revise based on feedback.

Investment in Materials

Where the accommodation required necessitates an investment in materials, equipment or increased budget for the position, requests for financing must be directed to the CAO.

Job Redesign

In the event that the accommodation requires a substantial change in the position, involving duties or hours, the position may be redesigned.

Complaint

In the event that the employee requesting accommodation feels that their needs have not been met in a reasonable manner, they may file a written complaint. The complaint must be submitted to CAO.

Religious Accommodation

The Township of South Algonquin is committed to respecting the religious beliefs and practices of all employees. The Township of South Algonquin will strive to accommodate employees who must be absent from work for all or part of a regularly scheduled working day due to a bona fide religious obligation. Township of South Algonquin employees who require religious accommodation are directed to provide as

much advance notice as is possible, and we will strive to provide the required time off through the normal scheduling of work.

Dress Code

Township of South Algonquin shall strive to allow for religious accommodation where the accommodation does not conflict with established Health and Safety Policies, or where the work uniforms can be modified easily to permit the person concerned to wear the required item(s) of clothing. Clothing or gear with a health or safety rationale may constitute a reasonable occupational requirement.

Break Policy

The Township of South Algonquin recognizes that some religions require the observation of prayer periods at specific times. While this requirement may create a conflict with standard hours of operations, the Township of South Algonquin shall work to accommodate the employee's needs, short of undue hardship. Where possible, the Township of South Algonquin shall allow for a modified schedule for breaks.

Inability to Accommodate

In the event an employee cannot be accommodated in their current position it will be reasonable to accommodate an individual in another position. Management will attempt to place the employee in another available position. This may require the assistance of third parties with specialized expertise. Where an employee is placed in an alternate position, the Township of South Algonquin shall ensure that the employee:

• Has the requisite qualifications and skill-sets necessary for success in the position;

• Is capable of performing the tasks associated with the position; and

• Agrees that the alternate work is acceptable.

In the event that the employee requesting accommodation feels that their needs have not been met in a reasonable manner, they may file a written complaint to the CAO.

Undue Hardship

The Township of South Algonquin shall work to provide workplace accommodation up to the point of undue hardship. Undue hardship may occur where all options have been considered and it is established that no forms of appropriate accommodation exist, or where the creation of accommodation would cause excessive costs that create undue hardship for the organization, or where the accommodation would create a health and safety hazard. Where the provision of accommodation is found to cause undue hardship on the organization, the Township of South Algonquin shall work to find a fair and

equitable compromise that meets the needs of the employee and the organization to the greatest extent possible.

Reporting a Human Rights Issue

While the Township of South Algonquin will ensure to adhere to following the Human Rights Code in all of its practices, it is essential that employees adhere to the Code as well. In the event that any employee feels they are being discriminated against or that the company is in violation of the Code, they may make a written complaint to CAO. The written complaint must include the following information:

- The date and time of each incident you wish to report;
- The name of the person(s) involved in the incident(s);
- The name of any person or persons who witnessed the incident(s); and
- A full description of what occurred.

Investigation

Once a written complaint has been received, the Township of South Algonquin will complete a thorough investigation. If it is determined discrimination (or another violation of the Code) has occurred, appropriate disciplinary measures will be taken immediately.

Confidentiality

All records of direct and indirect discrimination and harassment, reports filed, and subsequent investigations are considered confidential and will not be disclosed to anyone except to the extent required by law.

False or Frivolous Complaints

It is important to realize that unfounded/frivolous allegations of discrimination may cause both the accused person and the company significant damage. If it is determined by the company that any employee has knowingly made false statements regarding an allegation of discrimination, immediate disciplinary action will be taken. As with any case of dishonesty, disciplinary action may include immediate dismissal without further notice.

Township of South Algonquin Libraries Monthly Stats

June 18, 2024

	Whitney		Madawaska	
	April	May	April	May
Head Count	184	215	109	114
School visits	81	53	0	0
combined total	265	268	0	0
Circulation	529	581	136	70
Activity Kits (includes Park passes)	4	4	1	0
Device	6	5	0	0
Computer users	20	22	19	18
Inter Library Loans	16	14	2	1
New Members	1	1	0	0
Print/fax/copy	18	32	20	12
Reference/Reader's Advisory	39	30	1	1
Tech/media/software support	6	8	7	3
minutes spent on above requests	235	197	55	44
In Library Use	66	41	14	23
Program headcount	81	53	0	0
Over drive users	17	18	0	0
Overdrive circulation	246	189	0	0
non members users	5	3	15	19
seed library	15	20	6	3

Head Count by Day

Tuesday	0	0	39	27
Wednesday	106	91	0	0
Thursday	42	96	38	52
Saturday	36	28	32	35

CIBC

Transaction and balance statement report

Company name: CORP OF THE TWN OF SOUTH ALGONQUIN

Library Board

001869679618 **CAD**

Transaction and balance details

Date	Description	Debit amount	Credit amount	Balance
Apr 01, 2024	Opening balance			3,262.38
Apr 03, 2024	CREDIT MEMO INT @ 5.3500% CIBC-AUTOMATED INTEREST SYSTEM		✓ 14.84	3,277.22
Apr 30, 2024	Closing balance			3,277.22
	Total value		14.84	
	Total count	0	1	

Printed as of May 03, 2024 10:51:50 AM

Account # / Description Date	Source	Transaction Description	Account Class Sub	Pd	Batch	Tr Amount	Balance Forward Balance
11-1306 - CIBC Library Bank Account			Asset				3,262.38
4/30/2024	Interest	Interest Earned on Library Acct	GL	4	00165	14.84	3,277.22
					Net Total:	14.84	

Net Change:	14.84
Annual Budget:	0.00
YTD Committed:	0.00

Accounts Printed: 1

Township of South Algonquin
Library Account
30-04-2024

CIBC

Cleared Bank Balance:	3277.22
Add: Outstanding Deposits	0
Less: Outstanding Cheques	0
Ending Balance:	3277.22
G/L Balance:	3277.22
Difference (should be $0):	0

The Corporation of the Township of

South Algonquin By-Law #21-665

BEING a bylaw to establish a policy for the procurement of goods and services for the Township of South Algonquin.

WHEREAS Section 270(1) of the *Municipal Act, 2001, c.25,* as amended, states that a municipality and a local board shall adopt and maintain policies with respect to the procurement of goods and services;

WHEREAS in accordance with Sections 5 and 6 of the *Integrated Accessibility Standards* (Ontario Regulation 191/11) municipalities as designated public sector organizations must incorporate accessibility criteria and features into procurement practices when procuring or acquiring goods, services or facilities, including self-service kiosks;

AND WHEREAS the Township of South Algonquin needs to establish a Procurement Policy to ensure the appropriate financial and operational management controls are applied to the decision process in spending public funds and to the accountability of the authority process;

AND WHEREAS Council of the Corporation of the Township of South Algonquin deems it expedient to amend the Procurement Policy to ensure the policy remains in compliance with provincial legislation, International/Inter-Provincial Trade treaties or agreements and the Discriminatory Business Practices Act;

AND WHEREAS this By-Law establishes the authority and sets out the methods by which goods and services will be purchased or disposed of for the purposes of the Township of South Algonquin subject to certain exceptions set out therein;

Therefore, the Council of the Township of South Algonquin enacts as follows:

1. **That** the Procurement Policy #FIN006-01 attached hereto and forming part of this By-Law be adopted;

2. **That** this by-law shall be read in conjunction with the Township Delegation of Authority By-law No. 21-,661 as amended; and

3. **That** this By-law repeals all previous purchasing By-laws

4. **That** this By-law shall come into force and effect on the day of its passing.

Read a first & second time this 1st Day September 2021

_____ _____

Jane A E Dumas, Mayor Bryan Martin, CAO Clerk /Treasurer

Read a third time and passed this 1st Day September 2021

_____ _____

Jane A E Dumas, Mayor Bryan Martin, CAO Clerk /Treasurer

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POLICY MANUAL	POLICY NO. FIN006-01
For Township of South Algonquin	EFFECTIVE DATE: September 1,2021
SUBJECT: Procurement Policy	DEPARTMENT: Administration

1.0 POLICY

This is a policy of the Township of South Algonquin to establish clear procedures for the procurement of goods and services.

2.0 PURPOSE

The purpose of this Procurement Policy is to:

a. Provide a process for the most efficient and effective use of municipal funds consistent with the required quantity and quality of goods and services;

b. Encourage an open and competitive bidding process for the acquisition and disposals of goods and/or services, and the objective and equitable treatment of all vendors;

c. Ensure openness, accountability and transparency while protecting the financial best interests of the Township;

d. Provide clear direction and accountabilities for Council, staff and vendors involved in the process; and

e. Reduce the amount of solid waste requiring disposal through the purchase of environmentally responsible goods and services.

3.0 RESPONSIBILITY

The Procurement Policy is administered by the Chief Administrative Officer/Clerk Treasurer and Department Heads, as highlighted herein. This policy shall be reviewed every 5 years or earlier to evaluate its effectiveness.

4.0 DEFINITIONS

In this policy,

"Award" shall mean the authorization to proceed with the purchase of goods and services from a chosen vendor.

"Bid" shall mean an offer or submission from a vendor or vendor in response to a bid solicitation.

"Bid Solicitation" means a formal request for bids that may be in the form of Request for Quotation, Request for Tender, Request for Proposal or Request for Standing Offer.

"Buyer" shall mean employees of the Township of South Algonquin who, in the normal course of their duties, are authorized to procure goods and services on behalf of the Township.

"CAO/Clerk-Treasurer" shall mean the Chief Administrative Officer/Clerk-Treasurer for the Township of South Algonquin.

"Consultant" shall mean persons and professional firms who by virtue of their expertise in a particular field are hired by the Township to undertake a specific task or assignment and includes architects, auditors, engineers, designers, surveyors, management and financial consultants, brokers, legal services, and any other professional and consulting services.

"Contract" or "Agreement" shall mean any formal or deliberate written agreement for the purchase of goods, services, equipment or construction that binds the Township and the

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parties involved, subject to the provisions of the agreement.

"Council" shall mean the Council of the Corporation of the Township of South Algonquin.

"Declared Emergency" shall mean a declared emergency in accordance with the Emergency Measures and Civil Protection Act RSO 1990 CH E.9, as amended.

"Department" shall mean each the main operational units organized in departments of the Township and identified on the Township of South Algonquin organization chart as established by the CAO/Clerk-Treasurer.

"Department Head" shall mean the Public Works Superintendent and Fire Chief for the Township of South Algonquin.

"Deputy Treasurer" shall mean the Deputy Treasurer for the Township of South Algonquin.

"Emergency" shall mean an operational situation or condition other than a declared emergency which in the opinion of the CAO/clerk Treasurer could affect the health and safety of the public, impact the welfare of public or private property or Township infrastructure, or seriously impact service delivery and the restoration of essential services to a minimum acceptable level is warranted.

"Good(s)" shall mean all tangible and intangible property including but not limited to supplies, products, wares, merchandise, materials, equipment, and property insurance.

"Multi-use list" means a list of suppliers that a procuring entity has determined satisfy the conditions for participation in that list, and that the procuring entity intends to use more than once.

"Procurement" shall mean the process of acquiring goods and services by purchase, rental, or lease.

"Quotation" shall mean a written response to a Request for Quotation.

"Request for Quotations" shall mean an informal request for prices on goods or services.
"Request for Information" shall mean a process where information is requested from vendors regarding the feasibility and availability of specific goods and services to determine if there are enough suppliers to justify a Request for Proposal or Request for Tender

"Request for Proposals" shall mean a formal request for prices and details on goods and services from vendors, where the goods and services may not be able to be fully defined or specified or when alternate methods are being sought to perform a certain function or service, at the time of request.

"Request for Tenders" shall mean a formal request for prices on goods and services from vendors, where the goods and services are able to be fully defined or specified at the time of the request.

"Sealed Bid" shall mean a formal sealed response received as a part of a tender or submission.
"Sealed Proposal" shall mean a formal sealed response received as a part of a request for proposal.

"Services" shall mean non-goods, including all professional services and consulting services, all services in relation to real property and personal property including the installation, construction, maintenance, rental, repair, restoration, demolition or removal of real property or personal property.

"Sole Source" shall mean either:

(i) There is more than one source in the open market but for reasons of function, service, unique technology or proprietary interest only one Vendor is sought or selected for consideration of the particular goods and/or services; or
(ii) There is only one known source of supply of particular goods or services.

"Standing Offer" shall mean a procurement which establishes prices or methods for determining prices, terms and conditions and the period of time during which a Vendor agrees

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to provide specified goods or services to the Township upon demand.

"Township" shall mean the Corporation of the Township of South Algonquin.

"Vendor" shall mean any party selected to provide a quotation, proposal, bid or to supply goods or services to the Township.

5.0 PROCEDURES

5.1 Compliance

All municipal departments, Boards and Committees, and their respective staff, over which Council has direct control, shall adhere to the purchasing procedures established in this policy when procuring goods, services and facilities, as follows:

a. Comply with the requirements of the *Ontario Human Rights Code,* the *Ontarians with Disabilities Act,* 2001, the *Accessibility for Ontarians with Disabilities Act,* 2005 and its associated standards enacted through regulation, as well as related Township policies. Where applicable, procurement documents will specify the desired accessibility standards to be met and provide guidelines for the evaluation of proposals in respect of those standards. Where it is impractical for the Township to incorporate accessibility criteria and features for procuring or acquiring specific goods, services or facilities, the Township will provide a written explanation, on request.

b. Ensure compliance with applicable International/Inter-Provincial Trade treaties or agreements, as amended from time to time.

c. Endeavor to achieve best overall value in commercial transactions while abiding by the provisions of the *Discriminatory Business Practices Act* when awarding purchases.

d. No preference will be given to local suppliers in awarding contracts.

With regard to timelines for posting procurements, implement procedures that ensure suppliers are provided with an adequate response time that meets the minimum requirements outlined in applicable laws, including applicable trade agreements. Where no trade agreement applies, the Department Head in consultation with the CAO/Clerk-Treasurer will determine the appropriate response time for the solicitation.

e. In absence of any other measures, a minimum response time of 40 days is required for goods and services valued in excess of $250,000 and for construction contracts valued in excess of $2,000,000. Response time may be further reduced as follows:

i. For open procurements, the minimum response time is reduced to 35 days if the procurement notice is posted electronically on MERX, to 30 days if the procurement documentation is made available by electronic means from date of publication notice, and further reduced to 25 days if submission by electronic means is accepted.

ii. The posting period for open procurements may be further reduced to 10 days if a notice of planned procurement is published at least 40 days and not more than 12 months in advance of the publication notice of intended procurement.

iii. Bid posting periods for commercial goods and services may be reduced to 13 days if both the publication notice and procurement documentation are published electronically and may be further reduced to 10 days if submissions are received electronically.

iv. For selective procurements using a vendor list, response time may be reduced to 10 days by agreement between the municipality and the selected suppliers.

v. Other than situations of emergency, as herein defined, procurements shall be posted for not less than 10 days.

5.2 Financial Authorities

a. Expenditures or commitments shall not be incurred or made and no account shall be

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paid by the Township for goods and services, except as authorized in accordance with this policy unless approved by Council.

b. Notwithstanding any provision contained herein, all expenditures shall be within the current approved budget or within approved estimates, except as provided for in the Township's Delegation of Authority By-law, as amended. In the event that the annual budget has not yet been approved, Departments are authorized to expend funds at the previous year's service levels, unless specifically directed otherwise by Council until the current year's operating budget has been approved
c. In the event the bid amount exceeds the anticipated approved budgeted amount, the CAO is authorized to approve an excess of 10% or $10,000, whichever is lowest.
d. For spending limitations identified in section 6.1, value of goods and services are to be inclusive of HST (less the rebate, if applicable) and delivery charges.
e. Offers to procure shall not be divided up in any manner in an effort to circumvent the financial limitations and approval authorities. For the purposes of value limits, recurring contracts will use the value for the preceding 12 months or estimated value for the following 12 months. For procurement by lease, rental or hire purchase of a good or service, the total estimated value includes any estimated residual value for a fixed-term contract or if for an indefinite or uncertain duration, the estimated monthly instalment multiplied by 48 is used.
f. An Offer to Procure may only provide for an option to renew where the value of the original term and the renewal term is within the authorization level of the Buyer or with Council approval.
g. Where goods and/or services are routinely purchased on a multi-year basis, the exercise of authority to award a contract is subject to:
    i. The identification and availability of sufficient funds in appropriate accounts for the current year; and

    ii. The demand for the goods and/or services will continue to exist in subsequent years, and where, in the opinion of the CAO/Clerk-Treasurer, the required funding can reasonably be expected to be made available.

5.3 Provisions / Practices

a. All proposals and tenders shall include the following provisions:

    i. Except as expressly and specifically permitted in these Instructions to Proponents, no Proponent shall have any claim for any compensation of any kind whatsoever, as a result of participating in this RFP (or Tender), and by submitting a proposal each proponent shall be deemed to have agreed that it has no claim."

    ii. "The lowest or any proposal will not necessarily be accepted, in particular, if only one proposal is received".

b. All solicitations issued by the Township of South Algonquin shall clearly identify the requirements of the procurement, the criteria that will be used in the evaluation of bids or proposals and, where appropriate, the methods of weighting and evaluating the criteria. In addition, all solicitations issued will, where appropriate:

    i. Clearly outline mandatory, rated, and other criteria that will be used to evaluate submissions, including the weight of each criterion;

    ii. State that submissions that do not meet the mandatory criteria will be disqualified;
    iii. Clearly establish the formula for calculating the total price/cost;

    iv. Ensure that all mandatory and rated criteria comply with the Non- Discrimination section of the by-law and this policy;

    v. Minimize mandatory requirements (e.g., submission and performance mandatory requirements) to ensure that no bid is disqualified except to serve a legitimate business or public policy objective; and

    vi. Allocate maximum justifiable weighting to the price/cost component of the evaluation criteria.

    vii. Procurements should, wherever possible and without affecting the intended use of the good or service, include specifications that encourage environmental benefits and provide for expanded use of durable and reusable goods including those services containing the maximum post-consumer waste and/or recyclable content.

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5.5 Exemptions

a. Expenditures required during a "declared emergency" are not subject to this policy and may be approved by the CAO/Clerk-Treasurer in accordance with the Delegation of Authority by-law. The CAO is authorized to waive provisions of this policy in the event of an "emergency" as described in section 4.0 Definitions of this policy.

b. Notwithstanding any other provisions of this Policy, the acquisition of the items listed in Schedule "A" are considered exempt and do not fall under the guidelines established in this Procurement Policy.

c. Notwithstanding any other sections within this Procurement Policy, the CAO or delegate, will have the option of entering into negotiations with a Vendor within spending authority limits and when it is deemed to be in the best interest of the Township.

6.0 PROCUREMENT METHODS

6.1 Financial Limitations for Procurements

Financial Limit ($)	**Method**	**Authority Level**
	COMPETITIVE	
Under $5,000	Request for Quotation - Informal	CAO and Department Heads, approve if within budget authority.
$5,000 to $10,000	Request for Quotation (1) - Written	CAO, Department Heads
$10,000 to $25,000	Request for Quotation (3) - Written	CAO, Department Heads
$25,000 to $50,000	Request for Proposal (RFP) / Request for Tender (RFT)	CAO, Department Heads
$50,000 to $100,000	Request for Proposal (RFP) / Request for Tender (RFT)	CAO
$100,000 or more	Request for Proposal (RFP) / Request for Tender (RFT)	Council
	Non- Competitive	
Under $25,000	Negotiated Quotation	CAO, Department Heads
$25,000 to $50,000	Negotiated Quotation	CAO, Department Heads
$50,000 to $100,000	Negotiated Quotation	CAO
$100,000 or more	Negotiated Quotation	Council

6.2 Request for Quotations

a. Quotations are solicited from potential suppliers and should contain a list or description of all relevant parameters of the intended purchase.
b. Where a minimum of three (3) written quotations are required; however, when they

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are not possible and/or practical to be requested, or are not received, approval of the CAO/Clerk-Treasurer is required.

6.3 Request for Tender

a. All vehicle purchases require the issuance of a Request for Tender.

b. Requests for Tenders are to be issued through an electronic means such as MERX, the Township website and may also be issued through public process such as placing a notice in the appropriate local and/or trade newspaper.

c. Bids submitted in response to a tender shall be received in accordance with the following:

   i. A secure facility shall be maintained under the control of the Deputy Clerk for the reception and safekeeping of Bids.

   ii. When received, Bids shall be marked with the time and date and initialed by the Deputy Clerk. Late Bids shall not be accepted.

   iii. All Tender Bid openings shall be done publicly at a predetermined time in the presence of the CAO/Clerk-Treasurer and the Department Head or delegate.

   iv. During the recording of the Bids, each Bid shall be documented and referenced accordingly.

d. After opening, each Bid shall be reviewed by the Department Head in consultation with the CAO/Clerk Treasurer to determine whether:

   i. All requirements of the tender have been met;

   ii. All unit prices have been correctly extended; and

   iii. The extensions have been correctly totaled.

e. Bid irregularities will be addressed by following the procedures outlined in Appendix "B" - Bid Irregularities.

f. Tender awards shall be made to the lowest responsible bidder provided that the bid meets requirements and specifications of the tender. However, in determining the lowest responsible bidder, consideration may be given, in addition to price, to the bidder's:

   i. Ability and experience to perform in accordance with the terms of the request;

   ii. Record of past performance;

   iii. Financial, staff and technical resources;

   . iv. Quality of bid; and/or

   v. Predetermined criterion.

g. Following approval of the award, the Department Head or delegate shall inform the successful vendor that its Bid has been accepted and notify all other prospective vendors of the award and the name of the successful vendor.

h. Following approval of the award, the results of the tender are to be published in the same manner as the Request for Tender.

6.4 Request for Proposals

a. Requests for Proposals with a value of more than $250,000 are to be issued through an electronic means such as MERX, the Township website and may also be issued through public process such as placing a notice in the appropriate local, and/or trade newspaper.

b. This method of acquisition involves the solicitation of proposals and shall generally be used when:

   i. the requirements for goods and services cannot be definitely specified;

   ii. the requirements of the Township are best described in a general performance specification; and for

   iii. innovative solutions are sought.

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c. Request for Proposals are not formally opened in public, nor is it necessary to disclose prices or terms at the time of submission.

d. A minimum of three (3) written proposals are to be requested wherever possible and practicable.

e. Where a minimum of three (3) written proposals is not possible and practicable to request, or are not received, justification shall be documented and approved by the CAO/Clerk-Treasurer.

f. Requests for Proposals may be issued through a public process such as placing a notice in the appropriate local and/or trade newspaper, or by "Invitation Only" to select consultants with proven expertise and experience.

g. Notwithstanding any other provisions herein, the Township may at its sole discretion also consider a proposal with considerable added value in relation to other proposals received. In such cases, where a bidder clearly demonstrates that there is a significant and measurable added value to the proposal, the Township may at its sole discretion award to the bidder which demonstrates a considerable higher value provided that proposals meet requirements and are generally similar with the exception of the added value.

h. Following approval of the award, the results of the procurement process are to be published in the same manner as the Request for Proposal.

6.5 Non-Standard Procurements (Sole Source)

Non-Standard Procurements may only be approved in the following circumstances:

a. Where a standard procurement process conducted in accordance with this By- law and applicable procedures and protocols has not resulted in the receipt of any Bids;

b. Where only one Supplier is able to meet the requirements of a procurement in order to:

   i. Ensure compatibility with existing products;

   ii. Recognize exclusive rights, such as exclusive licenses, copyright and patent rights; or

   iii. Maintain specialized products that must be maintained by the manufacturer or its representative;

c. Where there is an absence of competition for technical reasons and the Deliverables can only be supplied by one particular Supplier and no alternative or substitute exists;

d. The procurement is for additional deliveries by the original Supplier of Deliverables that were not included in the initial procurement if a change of Supplier:

   i. Cannot be made for economic or technical reasons such as requirements of interchangeability or interoperability with existing equipment, software, services or installations procured under the initial procurement; and

   ii. Would cause significant inconvenience or substantial duplication of costs for the Township;

e. For the procurement of Deliverables relating to matters of a confidential or privileged nature where the disclosure of those matters through an open competition could reasonably be expected to compromise government confidentiality, cause economic disruption or otherwise be contrary to the public interest;

f. For the procurement of Deliverables from a Public Body;

g. For the procurement of goods under exceptionally advantageous circumstances such as· bankruptcy or receivership, but not for routine purchases;

h. For the procurement of a prototype of a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for any subsequent purchases;

i. For procurement of goods purchased on a commodity market; and

j. For procurement of goods and services resulting from a Design contest.

6.6 Standing Offers / Multi-Use Lists

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Standing Offers or multi-use lists of suppliers may be utilized as an efficient method of managing the delivery of goods and services provided that the following provisions are met:

a. Notice inviting interested suppliers for inclusion on the list is published annually and if published by electronic means, made available continuously.

b. Notice shall include:

   i. a description of the goods or services, or categories thereof, for which the list may be used;

   ii. the conditions for participation to be satisfied by suppliers for inclusion on the list and the methods that the procuring entity will use to verify that a supplier satisfies the conditions;

   iii. the name and address of the procuring entity and other information necessary to contact the entity and obtain all relevant documents relating to the list;

   iv. the period of validity of the list and the means for its renewal or termination, or if the period of validity is not provided, an indication of the method by which notice will be given of the termination of use of the list; and

   v. an indication that the list may be used for procurement covered by this section.

c. if a multi-use list will be valid for three years or less, a procuring entity may publish the notice only once, at the beginning of the period of validity of the list, provided that the notice:

   i. states the period of validity and that further notices will not be published; and

   ii. is published by electronic means and is made available continuously during the period of its validity.

6.7 Co-operative Purchasing

Department Heads may participate with other governments, agencies or public authorities in co-operative ventures or contracts where the best interest of the Township would be served.

6.8 Expression of Interest

Department Heads may conduct a request for Expressions of Interest for the purposes of determining the availability of any goods and services, and for the purposes of keeping a list of available pre-qualified vendors.

6.9 Disposal of Surplus Goods

a. Department Heads shall obtain the approval of Council for the disposal and/or sale of surplus assets where the value of the asset exceeds $10,000.

b. All surplus goods shall be sold by sealed bid and a reserve bid may be established.

c. All identifying markings on Township assets shall be removed prior to disposal.

6.9 CONTRACT EXECUTION AND PERFORMANCE GUARANTEES

a. The Department Head may require that a bid be accompanied by a Bid Bond or other similar security.

b. In addition, the successful supplier may be required to provide:
   i. a Performance Bond to guarantee the faithful performance of the contract; and
   ii. a Payment Bond to guarantee the payment for labour and materials to be supplied in connection with the contract.

c. The Department Head shall select the appropriate means to guarantee execution and performance of the contract. Means may include one or more of, but are not limited to, financial bonds or other forms of security deposits, provisions for liquidated damages, progress payments, and holdbacks.

d. Prior to commencement of work and where, deemed appropriate, evidence of Liability Insurance Coverage satisfactory to the CAO/Clerk- Treasurer must be

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obtained, ensuring indemnification of the Township from any and all claims, demands, losses, costs or damages resulting from the performance of supplier's obligations under the contract.

e. Prior to payment to a supplier, a Certificate of Clearance from the Workplace Safety and Insurance Board shall be obtained ensuring all premiums or levies have been paid to the Board to date.

f. The guarantee means selected will:

i. not be excessive but sufficient to cover financial risks to the Township,
ii. provide flexibility in applying leverage on a supplier so that the penalty is proportional to the deficiencies, and
iii. comply with provincial statutes and regulations.

g. Financial bonds for contract performance shall only be required where the Township will be exposed to costs if the contractor does not complete the requirements of the contract.

7.0 RESOLUTION OF CONFLICT

The CAO is hereby authorized to resolve any conflict or ambiguity regarding the individual or individuals of the Township authorized to exercise any delegation.

8.0 Bid Dispute Resolution

a. Within five business days from the date upon which a bidder is informed that they have not been selected as the winning bidder, an unsuccessful bidder has the right to submit a written request for a formal debriefing from the contract authority responsible for the procurement at issue.

b. The Township will provide the debriefing within ten business days of having received such a request with a view to providing an unsuccessful bidder with an opportunity to learn why their bid was not selected for contract award.

c. If the bidder remains dissatisfied after the debriefing, the bidder has an additional ten business days to prepare and file a formal complaint.

d. A formal complaint must be made in writing and addressed to the CAO. The complaint should contain the identity of the complainant and the procurement process at issue as well as a clear and detailed statement of the legal and/or factual grounds upon which the complaint is based. The complaint should also include, as attachments, any information or documents relevant to the complaint that are in the bidder's possession.

e. For the purpose of a complaint under this procurement process the CAO will review and address any proposal protest in a timely and appropriate manner.

9.0 INTERPRETATION

9.1 Each section of this policy and every part of each section is an independent section or part of a section, and the holding of any section or part thereof to be void or ineffective for any cause shall not be deemed to affect the validity of any other sections or parts thereof.

9.2 Headings are for reference purposes only and shall not affect in any way the meaning or interpretation of the provisions of this policy.

9.3 This policy includes the Appendices annexed hereto.

ATTACHMENTS

APPENDIX "A" - EXEMPTIONS APPENDIX
"B" - BID IRREGULARITIES

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APPENDIX "A" - EXEMPTIONS

The following goods and services are hereby declared to be "Exempt" from this policy:

1. **Petty Cash Items**

2. **Training and Education**
    a. Conferences
    b. Courses
    c. Conventions
    d. Seminars
    e. Memberships
    f. Subscriptions
    g. Staff/Council training
    h. Staff/Council development
    i. Staff/Council workshops

3. **Employee/Council Expenses**
    a. Advances
    b. Meal Allowances
    c. Travel and Hotel Accommodations
    d. Miscellaneous Non-Travel

4. **Employer's General Expenses**
    a. Payroll Deduction Remittances
    b. Licenses
    c. Debenture Payments
    d. Grants to Agencies
    e. Payments of Damages
    f. Tax Remittances
    g. Charge to/from other Government or Crown Corporations
    h. Employee Income
    i. Honoraria

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APPENDIX "A" - EXEMPTIONS (cont.)

5. **Professional and Special Services** ·
    a. Remuneration for Council, Committees, Appointees and Volunteer Firefighters
    b. Witness Fees
    c. Arbitrators, Mediators, Conciliators or judicial and like bodies
    d. Legal Settlements
    e. Insurance Claims
    f. Banking Services
    g. Operations critical core services (including but not limited to)
        - Chemicals
        - Salt/Sand
        - Critical road services

6. **Utilities**
    a. Postage
    b. Heat/Hydro
    c. Telephone
    d. Internet Services
    e. Information Technology Services

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APPENDIX "B" BID IRREGULARITIES

BID IRREGULARITY

A bid irregularity is a deviation between the requirements (terms, conditions, specifications, special instructions) of a bid request and the information provided in a bid response. For the purposes of this policy, bid irregularities are further classified as "major irregularities" or "minor irregularities".

A **"major irregularity"** is a deviation from the bid request that affects the price, quality, quantity or delivery, and is material to the award. If the deviation is permitted, the bidder could gain an unfair advantage over competitors. The Department Head in consultation with the CAO/Clerk-Treasurer or designate must reject any bid, which contains a major irregularity.

A **"minor irregularity"** is a deviation from the bid request, which affects form, rather than substance. The effect on the price, quality, quantity or delivery is not material to the award. If the deviation is permitted or corrected, the bidder would not gain an unfair advantage over competitors. The Department Head in consultation with the CAO/Clerk-Treasurer or designate may permit the deviation or allow the bidder to correct the minor irregularity.

MATHEMATICAL ERRORS - RECTIFIED BY STAFF

The Deputy Treasurer will correct errors in mathematical extensions and/or taxes, and the unit prices will govern. The responsibility for correcting mathematical errors may be delegated to the requisitioning department.

ACTION TAKEN

The CAO/Clerk-Treasurer, Deputy Treasurer and the Department Head will be responsible for all action taken in dealing with bid irregularities, and acts in accordance with the nature of the irregularity:

a. major irregularity (automatic rejection)
b. minor irregularity (accept or allow bidder to rectify)
c. mathematical error (additions or extensions) as above

In the event that the vendor withdraws his/her bid due to the identification of a major irregularity, the municipality may disqualify such vendor from participating in a municipal quotations/tender/request for proposal for a period of up to one year.

Table 1 is for reference and guideline purposes and shall be interpreted by the Township of South Algonquin in its sole discretion.

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APPENDIX “B” TENDER BID
IRREGULARITIES

Table 1

ITEM	DESCRIPTION	MAJOR	MINOR	ACTION
1.	Late bids	X		Automatic Rejection, not read publicly, returned unopened to bidder
2.	Unsealed envelopes	X		Automatic Rejection, not read publicly, returned unopened to bidder
3.	No bid deposit or other bid surety, cheque not certified, or not an original financial security (e.g., a photocopy or facsimile).	X		Automatic Rejection
4.	Insufficient financial security (i.e.: no deposit or bid bond or insufficient deposit)	X, or	X	Where security is required and amount is not specified in request, automatic rejection unless insufficiency is trivial or insignificant. Where security is required and amount of security is specified in request, automatic rejection.
5.	Signature of contractor, or of bonding company, or both, are missing from the bid bond.	X		A bid bond must be executed (signed) by both the principal (contractor) and surety (bonding company) to be valid. Automatic Rejection if either signature is missing.
6.	Bids not executed in non-erasable medium. (Electronic signatures are acceptable).	X		Automatic Rejection
7.	Bidder did not attend mandatory site meeting	X		Automatic Rejection
8.	Proper response envelope or label not used		X	Acceptable if officially received on time.
9.	Bid document missing signature of authorized representative (authority to bind), whether corporate seal affixed, or not.	X		Automatic Rejection
10.	Bid Documents in which all addenda issued have not been acknowledged.	X, or	**X**	Automatic Rejection, unless the addenda do not significantly impact the bid in which case the bidder will be given 2 working days to formally acknowledge the addenda with no change permitted to the original bid.
11.	Pricing or signature pages missing	**X**		Automatic Rejection
12.	Pages requiring completion of information by vendor are missing	**X**		Automatic rejection, unless the nature of the missing information does not impact the ability of the Township to conduct a fair, competitive evaluation.
13.	Bid received on documents other than those provided in request.	**X**		Automatic Rejection, unless the intention of the bidder is clear and the bid submission details do not deviate in any material manner from those provided in the request.
14.	Incomplete bids (partial bids, all required items not bid)	X, or	**X**	Automatic Rejection, unless the nature of the missing information does not impact the ability of the Township to conduct a fair, competitive evaluation.

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15.	Qualified bids (bids qualified or restricted by a written statement, whether within the bid or included as an attachment)	**X, or**	X	Automatic Rejection, unless the qualification amounts to a minor irregularity
16.	Alternate items bid in whole or in part		**X**	Available for further consideration unless specified otherwise in request
17.	Bids containing minor clerical errors		**X**	2 working days to correct initial errors. Township reserves the right to waive initialing and accept bid.
18.	Uninitialed changes to the request documents which are minor (i.e.; the bidder's address is amended by overwriting but not initialed)		**X**	2 working days to correct initial errors. Township reserves the right to waive initialing and accept bid.
19.	Uninitialed changes to the unit prices in the price schedule and the contract totals are consistent with the price as amended.		X	2 working days to correct initial errors. Township reserves the right to waive initialing and accept bid.
20.	Other mathematical errors which are not consistent with the unit prices		X	2 working days to correct initial corrections. Unit prices will govern.
21.	Bid documents which suggest that the bidder has made a major mistake in calculations or bid.	X, or	X	Consultation with a solicitor on a case-by-case basis.
22**.**	Other Irregularities		X	The Township shall have the authority to waive minor irregularities provided substantial compliance with the bid documents has been achieved.

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Township of South Algonquin

Financial Statements

For the year ended 31 December 2023

MACKILLICAN & ASSOCIATES

CHARTERED PROFESSIONAL ACCOUNTANTS

THE TOWNSHIP OF
SOUTH ALGONQUIN

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Tel: 613-637-2650 or 1-888-307-3187 • Fax: 613-637-5368
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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 Canadian Public Sector Accounting Standards. A summary of the significant accounting policies is contained 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.

The 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 MacKillican & Associates, independent external auditors appointed by the Township. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.

Bryan Martin

Bryan Martin - CAO

Township of South Algonquin

Consolidated Financial Statements Index

For the year ended 31 December 2023

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MacKillican & Associates
Chartered Professional Accountants
Since 1951

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the consolidated financial statements of the Township of South Algonquin (the Township), which comprise the consolidated statement of financial position as at 31 December 2023, and the consolidated statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Township as at 31 December 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards (PSAS).

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

MacKillican & Associates

RENFREW, Ontario.
15 May 2024.

Chartered Professional Accountants,
Licensed Public Accountants.

Township of South Algonquin

Consolidated Statement of Financial Position

As at 31 December 2023
(with 2022 figures for comparison)

	2023	2022 (Restated Note 15)
Financial assets:		
Cash	$ 2,414,258	$ 2,438,299
Taxes receivable	275,486	224,666
Accounts receivable	183,943	148,265
Investments	25,000	76,000
	$ 2,898,687	$ 2,887,230
Financial liabilities:		
Accounts payable and accrued liabilities	$ 332,796	$ 311,633
Deferred revenue - obligatory reserve funds (Note 6 (a))	465,049	205,301
Deferred revenue - other (Note 6 (b))		2,022
Asset retirement obligation (Note 10)	394,066	394,066
	$ 1,191,911	$ 913,022
Net financial assets	$ 1,706,776	$ 1,974,208
Non-financial assets:		
Tangible capital assets (net) (Note 11)	$ 9,907,861	$ 10,053,695
Inventory of supplies	44,245	29,896
Prepaid expenses	34,490	33,115
	$ 9,986,596	$ 10,116,706
Accumulated surplus	$ 11,693,372	$ 12,090,914
Accumulated surplus comprised of:		
Equity in tangible capital assets (Note 12)	$ 9,907,861	$ 10,053,695
Reserves	2,179,577	2,431,285
Unfunded - asset retirement obligation (Note 5)	(394,066)	(394,066)
Total accumulated surplus	$ 11,693,372	$ 12,090,914

(See accompanying notes)

Township of South Algonquin

Consolidated Statement of Operations and Accumulated Surplus

For the year ended 31 December 2023
(with 2023 budget and 2022 actual figures for comparison)

	2023 Budget	2023 Actual	2022 Actual (Restated Note 15)
Revenue:			
Taxation and user charges	$ 2,625,198	$ 2,647,718	$ 2,464,058
Government transfers			
Ontario	1,267,920	1,040,928	1,193,884
Canada	76,540	68,715	230,755
Other	251,200	407,089	417,904
Gain on disposal of tangible capital assets		12,000	16,271
	$ 4,220,858	$ 4,176,450	$ 4,322,872
Expenses:			
General government	$ 816,876	$ 851,838	$ 702,208
Protection to persons and property	762,569	744,452	658,386
Transportation services	1,369,840	1,331,607	1,210,478
Environmental services	407,838	421,806	507,118
Health services	47,998	43,651	30,811
Social and family services	686,073	681,314	680,555
Recreation and cultural services	377,929	380,707	318,891
Planning and development	132,170	118,617	142,156
	$ 4,601,293	$ 4,573,992	$ 4,250,603
Excess (shortfall) of revenue over expenses	$ (380,435)	$ (397,542)	$ 72,269
Accumulated surplus at the beginning of the year	12,090,914	12,090,914	12,018,645
Accumulated surplus at the end of the year	$ 11,710,479	$ 11,693,372	$ 12,090,914

(See accompanying notes)

Township of South Algonquin

Consolidated Statement of Changes in Net Financial Assets

For the year ended 31 December 2023
(with 2023 budget and 2022 actual figures for comparison)

	2023 Budget	2023 Actual	2022 Actual (Restated Note 15)
Excess (shortfall) of revenue over expenses	$ (380,435)	$ (397,542)	$ 72,269
Amortization of tangible capital assets	506,365	506,365	474,143
Acquisition of tangible capital assets	(180,500)	(360,531)	(1,154,322)
Loss (gain) on disposal of capital assets		(12,000)	(16,271)
Proceeds on disposal of capital assets		12,000	53,105
Use of (acquisition of) prepaid expenses		(1,375)	192,986
Use of (acquisition of) inventory		(14,349)	(29,896)
Decrease in net financial assets	$ (54,570)	$ (267,432)	$ (407,986)
Net financial assets at the beginning of the year	1,974,208	1,974,208	2,382,194
Net financial assets at the end of the year	$ 1,919,638	$ 1,706,776	$ 1,974,208

(See accompanying notes)

Township of South Algonquin

Consolidated Statement of Cash Flows

For the year ended 31 December 2023
(with 2022 figures for comparison)

	2023	2022 (Restated Note 15)
Cash flows from operating activities:		
Excess (shortfall) of revenue over expenses	$ (397,542)	$ 72,269
Add (deduct) items which do not involve cash:		
- amortization	506,365	474,143
- loss (gain) on disposal of assets	(12,000)	(16,271)
- asset retirement obligation		113,433
- contributed capital asset		(65,700)
	$ 96,823	$ 577,874
Net change in non cash working capital balances related to operations:		
- increase (decrease) in taxes receivable	$ (50,820)	$ (33,267)
- decrease (increase) in accounts receivable	(35,678)	34,926
- decrease (increase) in accounts payable and accrued liabilities	21,163	102,070
- increase (decrease) in deferred revenue	257,726	81,119
- increase (decrease) in prepaid expenses	(1,375)	192,986
- decrease (increase) in inventory of supplies	(14,349)	(29,896)
	$ 176,667	$ 347,938
Cash flows from operating activities	$ 273,490	$ 925,812
Cash flows used for capital activities:		
Additions to tangible capital assets		
General government	$ (99,149)	$ (248,493)
Protection services	(13,604)	(125,289)
Transportation	(221,013)	(654,806)
Environmental	(2,819)	
Recreation and cultural services	(23,946)	(60,034)
Proceeds on disposal of capital assets	12,000	53,105
Cash flows used for capital activities	$ (348,531)	$ (1,035,517)
Decrease in cash and cash equivalents during the year	$ (75,041)	$ (109,705)
Cash and cash equivalents at the beginning of the year	2,514,299	2,624,004
Cash and cash equivalents at the end of the year	$ 2,439,258	$ 2,514,299
Comprised of:		
Cash	$ 2,414,258	$ 2,438,299
Investments	25,000	76,000
	$ 2,439,258	$ 2,514,299

(See accompanying notes)

Township of South Algonquin

Notes to the Consolidated Financial Statements

For the year ended 31 December 2023

The Corporation of the Township of South Algonquin (the "Township") is a single-tier municipal corporation located in the 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.

The focus of PSAB financial statements is on the financial position of the Township and changes thereto. The Consolidated Statement of Financial Position reports financial assets and liabilities. Financial assets are available to provide resources to discharge existing liabilities or finance future operations. Municipal position represents the financial position of the Township and is the difference between financial assets and liabilities. This information explains the Township's overall future revenue requirements and its ability to finance activities and meet its obligations.

(a) Basis of Consolidation:

(i) Reporting Entity

The consolidated financial statements reflect financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets of the Township. 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. Interdepartmental and organizational transactions and balances between these organizations are eliminated.

These consolidated financial statements include:

- South Algonquin Public Library Board

(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:

The consolidated financial statements are prepared on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which transactions or events occurred that gave rise to the revenue; expenses are recognized in the period goods or services are acquired and a liability is incurred or transfers are due.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain users charges and fees are collected for which the related services have yet to be performed.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) 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.

(d) Tangible Capital Assets:

(i) Tangible capital assets are recorded at cost, which includes all amounts directly attributable to acquisition, construction, development or betterment of the asset. Where the cost was not readily determinable, the assets were valued at their current fair market value and then discounted back to their in-service date using the Non-Residential Building Construction Price Index (NRBCPI) for infrastructure, storm sewers and sanitary sewers and using the Consumer Price Index (CPI) for all other assets. Land for road segments is valued at $ 1.00 per segment. All other land is valued at cost. Where cost was not readily determinable, the land was given a value of $ 1.00 per segment. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	15 - 40 years
Buildings	20 - 60 years
Machinery and Equipment	5 - 20 years
Vehicles	5 - 25 years
Roads, bridges and sidewalks	20 - 40 years

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.

The Township has a capitalization threshold of $ 5,000, so that individual TCAs of lesser value are expensed, unless they are pooled because, collectively, they have a significant value, or for operational reasons.

(ii) Contribution of Tangible Capital Assets
Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of the assets as of the date of transfer.

(iii) Leases
Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(iv) Inventories
Inventories held for consumption are recorded at average cost.

(e) Investment Income:
Short term and long term investments are recorded at cost plus accrual interest. If the market value of the investments become lower than cost and decline in value is considered to be other than temporary, the investments are written down to market value.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment income earned on current funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on externally restricted funds is added to the fund balance and forms part of the respective deferred revenue balance.

(f) Government Transfers:
Government transfers are the transfers of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or are the result of direct financial return.

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

(g) Deferred Revenue:
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 in which the related expenses are incurred or the services are performed.

(h) Deferred Revenue - Obligatory Reserve Funds:
The Township receives restricted contributions under the authority of federal and provincial legislation and Township by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenditures are recorded as revenue in the fiscal period they are expended.

(i) Use of Estimates:
The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. Significant estimates include asset retirement obligation and amortization.

(j) Cash and Cash Equivalents:
Cash and cash equivalents are comprised of cash on hand and in bank and investments due no greater than three months from the date of acquisition or that are cashable on demand.

(k) Revenue Recognition:
Taxation revenue consists of non-exchange transactions. It is recognized in the period to which the assessment relates and reasonable estimates of amounts can be made. Annual revenue also includes adjustments related to reassessments or appeals related to prior years. Fees and user charges relate to utility charges [water, wastewater, and solid waste] licensing fees, fees for use of various programming, and fees imposed based on specific activities. Revenue is recognized when the activity is performed or when the services are rendered.

Township of South Algonquin

Notes to the Consolidated Financial Statements

For the year ended 31 December 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments:
Financial instruments include cash, accounts receivable, investments and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Township is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The carrying amounts reported on the statement of financial position for cash, accounts receivable, investments and accounts payable and accrued liabilities, approximates their fair values, due to the immediate and short term maturities of these financial instruments.

2. CONTRIBUTIONS TO NON-CONSOLIDATED JOINT LOCAL BOARDS

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

	2023	2022
District of Nippissing Social Services Administration Board	$ 563,508	$ 551,989
Renfrew County and District Health Unit	23,521	23,060
East Nipissing District Home for the Aged	110,599	110,507

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

East Nipissing District Home for the Aged ("Casselholme") is expanding the existing facility. The Township of South Algonquin will continue to be responsible for the operating portion but will be excluded from the capital contributions related to the redevelopment. The Township's capital portion related to the redevelopment will be in the form of a loan at 0% that will be forgiven upon the completion of the project and compliance with the terms of the agreement.

3. OPERATIONS OF SCHOOL BOARDS

Requisitions were made by the School Boards requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are as follows:

	School Boards
Property taxes	$ 463,855
Payments in lieu	4,191
	$ 468,046

4. TAXES AND USER CHARGES RECEIVABLE

	2023	2022
Current	$ 187,620	$ 156,364
Prior years	69,612	53,999
Penalties and interest	18,254	14,303
	$ 275,486	$ 224,666

5. AMOUNTS TO BE RECOVERED

Amounts to be recovered represent the requirement of the Township to raise funds in subsequent periods to finance unfunded liabilities, comprised of the landfill closure and post closure liabilities.

6. DEFERRED REVENUE

a) Obligatory Reserve Funds:

A requirement of the public sector accounting principles of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place because federal, provincial and municipal legislation restricts how these funds may be used. The balances in the obligatory reserve funds of the Township are summarized below:

(i) The balance of deferred revenue - obligatory reserve funds on the "Consolidated Statement of Financial Position" at the end of the year is comprised of the following externally restricted reserve funds:

	2023	2022
Ontario Community Infrastructure Fund	$ 30,809	
Northern Ontario Resource Development Support Fund (NORDS)	287,646	$ 191,139
Canada Community-Building Fund	146,594	14,162
	$ 465,049	$ 205,301

(ii) Transactions during the year in the deferred revenue - obligatory reserve funds are as follows:

	2023	2022
Balance at the beginning of the year	$ 205,301	$ 109,654
Canada Community-Building Fund revenue received	72,542	69,520
NORDS Fund revenue received	93,028	189,445
Ontario Community Infrastructure Fund	137,916	
Interest earned	18,159	4,160
Used for purchases	(61,897)	(167,478)
Balance at the end of the year	$ 465,049	$ 205,301

b) Other Deferred Revenue:

Other deferred revenue consists of miscellaneous advances to be used in 2024.

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 2023, $ 310,072 (2022 - $ 323,188) was expended on police services.

8. PENSION CONTRIBUTIONS

The Township makes contributions to the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. During the year ended 31 December 2023, the Municipality contributed $ 98,680 (2022 - $ 82,140) to the plan and is included as an expense in the Consolidated Statement of Operations and Accumulated Surplus. The Township does not recognize in its consolidated financial statements any share of the pension plan deficit as this is a joint responsibility of all Ontario municipalities and their employees. The pension plan deficit for 2023 is $ 7,571,000,000 (the deficit for 2022 was $ 6,100,000,000) based on the fair market value of the Plan's assets.

9. BUDGET FIGURES

The operating budget approved by the Township of South Algonquin for 2023 is reflected on the Consolidated Statement of Operations and Accumulated Surplus. The budget established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and, therefore, may not be comparable with current year's actual expenditure amounts. As well, the Township does not budget activity within reserves and reserve funds, with the exception being those transactions which affect either operations or capital investments. Budget figures have been reclassified for the purpose of these financial statements to comply with PSAB reporting requirements.

10. ASSET RETIREMENT OBLIGATION

Asset retirement obligation at year end is as follows:

	2023	2022
Landfill	$ 345,080	$ 345,080
Aggregate Pits	48,986	48,986
Balance end of year	$ 394,066	$ 394,066

Landfill

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, pumping ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. Some closure costs are incurred on an ongoing basis and are included in the yearly fiscal operating budget. All the remaining expected closure and post closure costs have been discounted at the Township's average long term borrowing rate, net of estimated inflation.

10. ASSET RETIREMENT OBLIGATION (continued)

The reported liability is based on estimates and assumptions with respect to events extending over useful life and estimated post-closure care period 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.

Airy Site

This landfill is expected to reach its capacity in 32 years, and the estimated remaining capacity is 32,235 cubic meters, which is 30% of the site's total capacity. The total undiscounted future expenditures for closure and post-closure care are $ 220,900 (2022 - $ 220,900). The estimated length of time for post-closure care is 10 years.

Madawaska Site

The landfill is expected to reach its capacity in 25 years, and the estimated remaining capacity is 32,750 cubic meters, which is 41% of the site's total capacity. The total undiscounted future expenditures for closure and post-closure care are $ 124,180 (2022 - $ 124,180). The estimated length of time for post-closure care is 10 years.

Aggregate Pits

The Ministry of Natural Resources and Forestry regulates pits and quarries. The costs to rehabilitate the two aggregate pits requires progressive rehabilitation using topsoil, the overburden stripped before excavation and application of grass/legume seed mixture. Rehabilitation will include seeding of grass and/or planting of trees.

The asset retirement obligation is based on the current year's expectation for closure and post-closure cost of the Municipality's aggregate pits. Costs were estimated by a third party engineer with expertise in asset retirement. The total undiscounted future expenditures for closure and post-closure costs are $ 26,380 for Gaffney Road Pit and $ 22,506 for McCauley Lake Road Pit.

11. TANGIBLE CAPITAL ASSETS

The Schedule of Tangible Capital Assets provides information on the tangible capital assets of the Township by major asset class and by function, as well as for accumulated amortization of the assets controlled. The reader should be aware of the following information relating to tangible capital assets:

(i) Contributed Tangible Capital Assets
The Township records all tangible capital assets contributed by an external party at fair value on the earlier of the date received or of the transfer of risk and responsibility. Typical examples are roadways, water and sewer lines installed by a developer as part of a subdivision agreement. Tangible capital assets contributed during year were $ Nil (2022 - $ 67,500).

(ii) Tangible Capital Assets Recognized at Nominal Value
Certain assets have been assigned a nominal value of one dollar, because of the difficulty of determining a tenable valuation. The most significant such assets are the Township's road allowances.

12. EQUITY IN TANGIBLE CAPITAL ASSETS

	2023	2022 (Restated Note 15)
Tangible capital assets - net	$ 9,907,861	$ 10,053,695
Net long term liabilities	-	-
Equity in tangible capital assets	$ 9,907,861	$ 10,053,695

13. 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.

14. SEGMENTED INFORMATION

(a) The Township is responsible for providing a wide range of services to its citizens. The Township reports on functional areas and programs in its consolidated financial statements. A brief description of each segment follows:

i) General government is comprised of Council and administration and is responsible for the overall governance and management of the Municipality.

ii) Protection is comprised of police, fire, and other protective services.

iii) Transportation is comprised of roads including parking, signs and signals, streetlights and the maintenance of roads of the Township.

iv) Environmental services include water supply and distribution, wastewater treatment, and solid waste and recycling services.

v) Recreation and cultural services include parks, recreation and libraries.

vi) Planning and development services are comprised of managing development for residential and business interests, as well as infrastructure and parks.

(b) For each functional area, expenditures represent both amounts that are directly attributable to the functional area and amounts that are allocated on a reasonable basis. The expenditures for 31 December 2023 are as follows:

	Salaries and benefits	Materials	Contracted services	Rent and external transfers	Amortization	Total
General government	$ 530,012	$ 106,641	$ 133,019	$ 65,063	$ 17,103	$ 851,838
Protection services	253,181	99,489	326,540	14,428	50,814	744,452
Transportation services	509,972	426,180	39,252	4,528	351,675	1,331,607
Environmental services	187,521	202,470	4,211	14,456	13,148	421,806
Health services		7,692	5,343	24,708	5,908	43,651
Social services		4,547	1,272	674,107	1,388	681,314
Recreation services	165,868	126,879	20,516	1,115	66,329	380,707
Planning and development	29,515	74,741	12,607	1,754		118,617
	$ 1,676,069	$ 1,048,639	$ 542,760	$ 800,159	$ 506,365	$ 4,573,992

14. SEGMENTED INFORMATION (Continued)

(c) The expenditures for 31 December 2022 are as follows:

	Salaries and benefits	Materials	Contracted services	Rent and external transfers	Amortization	Total (Restated Note 15)
General government	$ 432,005	$ 87,938	$ 121,174	$ 44,969	$ 16,122	$ 702,208
Protection services	200,649	65,949	336,885	17,111	37,792	658,386
Transportation services	557,731	281,782	27,631	5,989	337,345	1,210,478
Environmental services	194,561	278,956	2,745	17,708	13,148	507,118
Health services			1,843	23,060	5,908	30,811
Social services		9,388	7,283	662,496	1,388	680,555
Recreation services	156,434	82,126	16,962	929	62,440	318,891
Planning and development	41,857	68,913	29,729	1,657		142,156
	$ 1,583,237	$ 875,052	$ 544,252	$ 773,919	$ 474,143	$ 4,250,603

(d) For each functional area, revenues represent both amounts that are directly attributable to the functional area and amounts that are allocated on a reasonable basis. The revenues for 31 December 2023 are as follows:

	Taxes	User charges and other revenues	Government transfers - Ontario	Government transfers - Canada	Total
General government	$ 2,647,718	$ 339,002	$ 1,013,100	$ 64,005	$ 4,063,825
Protection services		36,491	2,813		39,304
Transportation services		8,360	10,000		18,360
Environmental services		33,769	4,688		38,457
Recreation services		1,467	10,327	4,710	16,504
	$ 2,647,718	$ 419,089	$ 1,040,928	$ 68,715	$ 4,176,450

(e) The revenues for 31 December 2022 are as follows:

	Taxes	User charges and other revenues	Government transfers - Ontario	Government transfers - Canada	Total
General government	$ 2,464,058	$ 345,637	$ 1,034,700	$ 2,245	$ 3,846,640
Protection services		42,723	2,606		45,329
Transportation services		13,950	134,155	224,390	372,495
Environmental services		30,430	5,242		35,672
Recreation services		1,435	17,181	4,120	22,736
	$ 2,464,058	$ 434,175	$ 1,193,884	$ 230,755	$ 4,322,872

15. CHANGE IN ACCOUNTING POLICIES

On 1 January 2022, the Township adopted Public Accounting Standard PS 3280 Asset Retirement Obligations on a (ARO) modified retrospective basis.

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

Previously, the Municipality reported its obligations relating to the retirement of its landfill including closure and post-closure activities provided for over the estimated remaining life of the landfill site based on usage.

The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as landfill closure and post-closure costs and the closure and post-closure costs related to the aggregate pits. The standard was adopted on the modified retrospective basis at the date of adoption. Under the modified retrospective method, the discount rate used for the application of the standard was 5%.

On 1 January 2022, the Township recognized an asset retirement obligation relating to landfills and the aggregate pits that are owned by the Township for closure and post-closure costs.

The ARO liability relating to the landfill closure and post-closure costs is measured as of the date of acquisition of the landfills, when the liability was created and is calculated based on current costs without discounting to the date of the initial landfill acquisition.

The ARO liability for Gaffney Road Pit and McCauley Lake Road Pit is based on the current year's expectation for closure and post-closure cost of the Municipality's aggregate pits. Costs were estimated by a third party engineer with expertise in asset retirement.

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

An increase in the tangible capital assets of $ 74,619, representing the net book value of the landfill sites.

An increase in the opening equity in tangible capital assets of $ 74,619 to reflect the recognition of the original ARO liability and accompanying increase in amortization expense.

15. CHANGE IN ACCOUNTING POLICIES (Continued)

The adoption of PS 3280 Asset Retirement Obligations (ARO) has been applied to the comparative period as follows:

	As Previously Stated	Adjustments	Restated
Statement of Financial Position			
Tangible capital assets including ARO	$ 9,980,359	$ 73,336	$ 10,053,695
Asset retirement obligation liability	345,080	48,986	394,066
Accumulated surplus (deficit)	12,066,564	24,350	12,090,914
Statement of Changes in Net Financial Assets			
Excess of revenue over expenses	$ 73,552	$ (1,283)	$ 72,269
Amortization of TCA (incl. TCA-ARO)	472,860	1,283	474,143
Net financial assets, end of year	2,023,194	(48,986)	1,974,208
Statement of Operations			
Environmental services	$ 505,835	$ 1,283	$ 507,118
Excess of revenue over expenses	73,552	(1,283)	72,269
Statement of Cash Flows			
Excess of revenue over expenses	$ 73,552	$ (1,283)	$ 72,269
Amortization of TCA (incl. TCA-ARO)	472,860	1,283	474,143
Note 12 Equity in Tangible Capital Asset			
Tangible capital assets - net	$ 9,980,359	$ 73,336	$ 10,053,695
Note 14 Segmented Information			
Amortization of TCA (incl. TCA-ARO)	$ 472,860	$ 1,283	$ 474,143
Schedule of General Operations			
Environmental services	$ 392,401	$ 1,283	$ 393,684
Transfer from (to) equity in TCA	(630,698)	1,283	(629,415)

Township of South Algonquin

Notes to the Consolidated Financial Statements

For the year ended 31 December 2023

16. SUPPLEMENATARY FINANCIAL INFORMATION - SOUTH ALGONQUIN LIBRARY BOARD

	2023	2022
Financial assets:		
Cash in bank	$ 3,219	$ 4,074
Due from Municipality	31,760	55,190
	$ 34,979	$ 59,264
Non-financial assets:		
Tangible capital assets - net	$ 21,636	$ 26,045
Reserve	$ 56,615	$ 85,309

	2023 Budget	2023 Actual	2022 Actual
Revenue:			
Municipal contributions	$ 77,180	$ 77,180	$ 81,905
Provincial grants	10,280	10,327	17,181
Other	100	959	206
	$ 87,560	$ 88,466	$ 99,292
Expenses:			
Wages and benefits	$ 57,480	$ 79,795	$ 56,384
Books, periodicals and small equipment	7,000	7,215	5,969
Operating supplies and maintenance	23,080	25,742	20,586
Amortization	4,408	4,408	2,423
	$ 91,968	$ 117,160	$ 85,362
Excess (shortfall) of revenue over expenses	$ (4,408)	$ (28,694)	$ 13,930
Transfer from (to) reserve	4,408	28,694	(13,930)
Change in surplus (deficit) for the year	$ -	$ -	$ -

(See accompanying notes)

Township of South Algonquin

Schedule of General Operations

For the year ended 31 December 2023
(with 2023 budget and 2022 actual figures for comparison)

	2023 Budget	2023 Actual	2022 Actual (Restated Note 15)
Revenue:			
Net municipal taxation	$ 2,625,198	$ 2,647,718	$ 2,464,058
Government transfers:			
Ontario	1,257,640	1,030,601	1,176,703
Canada	76,540	68,715	230,755
Other	251,100	406,129	417,698
Gain on disposal of tangible capital assets		12,000	16,271
	$ 4,210,478	$ 4,165,163	$ 4,305,485
Expenses:			
General government	$ 816,876	$ 851,838	$ 702,208
Protection to persons and property	762,569	754,247	658,386
Transportation services	1,369,840	1,321,812	1,210,478
Environmental services	407,838	421,806	393,684
Health services	47,998	43,651	30,811
Social services	686,073	681,314	680,555
Recreation and cultural services	285,961	263,548	233,529
Planning and development	132,170	118,617	142,157
	$ 4,509,325	$ 4,456,833	$ 4,051,808
Excess (shortfall) of revenue over expenses	$ (298,847)	$ (291,670)	$ 253,677
Transfers:			
Transfer to Library Board	$ (77,180)	$ (77,180)	$ (81,905)
Transfer from (to) reserves	54,570	141,426	(997,169)
Transfer from (to) equity in tangible capital assets	321,457	227,424	(629,415)
Net transfers	$ 298,847	$ 291,670	$ (1,708,489)
Change in general surplus (deficit) for the year	$ -	$ -	$ (1,454,812)
General surplus at the beginning of the year	-	-	1,454,812
General surplus at the end of the year	$ -	$ -	$ -

(See accompanying notes)

Township of South Algonquin

Consolidated Schedule of Reserves

For the year ended 31 December 2023
(with 2022 figures for comparison)

	2023	2022
Contributions:		
From operations	$ 78,561	$ 1,742,602
Transfers:		
Transfer to operations	$ 157,763	$ 670,858
Transfer to tangible capital asset acquisitions	172,506	74,575
	$ 330,269	$ 745,433
Change in reserves	$ (251,708)	$ 997,169
Reserves at the beginning of the year	2,431,285	1,434,116
Reserves at the end of the year	$ 2,179,577	$ 2,431,285
Reserves:		
General government	$ 643,080	$ 843,348
Library	56,615	85,309
Protection	305,738	288,711
Roadways	573,182	630,902
Landfill	344,050	344,050
Health	31,500	28,000
Social	4,000	4,000
Recreation and culture	200,615	201,168
Planning	20,797	5,797
Total reserves	$ 2,179,577	$ 2,431,285

(See accompanying notes)

Township of South Algonquin

Consolidated Schedule of Tangible Capital Assets

For the year ended 31 December 2023
(with 2022 figures for comparison)

Segmented by asset class: Cost	Balance at 31 December 2022 (Restated Note 15)	Additions	Disposals, write-offs and adjustments	Balance at 31 December 2023
Land	$ 43,942			$ 43,942
Land improvements	696,240	$ 5,182		701,422
Buildings	3,589,170	37,090		3,626,260
Machinery and equipment	1,303,568	107,919	$ 228,879	1,640,366
Vehicles	1,697,678	80,964	(37,856)	1,740,786
Linear assets	11,451,443	129,376		11,580,819
Capital work in progress	245,263		(228,879)	16,384
Total	$ 19,027,304	$ 360,531	$ (37,856)	$ 19,349,979

Accumulated amortization	Balance at 31 December 2022 (Restated Note 15)	Amortization	Disposals, write-offs and adjustments	Balance at 31 December 2023
Land improvements	$ 393,552	$ 30,425		$ 423,977
Buildings	1,083,151	69,733		1,152,884
Machinery and equipment	689,718	66,613		756,331
Vehicles	868,913	102,635	$ (37,856)	933,692
Linear assets	5,938,275	236,959		6,175,234
Total	$ 8,973,609	$ 506,365	$ (37,856)	$ 9,442,118

Net book value	Balance at 31 December 2022 (Restated Note 15)	Balance at 31 December 2023
Land	$ 43,942	$ 43,942
Land improvements	302,688	277,445
Buildings	2,506,019	2,473,376
Machinery and equipment	613,850	884,035
Vehicles	828,765	807,094
Linear assets	5,513,168	5,405,585
Capital work in progress	245,263	16,384
Total	$ 10,053,695	$ 9,907,861

(See accompanying notes)

Township of South Algonquin

Consolidated Schedule of Tangible Capital Assets

For the year ended 31 December 2023
(with 2022 figures for comparison)

Segmented by function: Cost	Balance at 31 December 2022 (Restated Note 15)	Additions	Disposals, write-offs and adjustments	Balance at 31 December 2023
General government	$ 1,067,419	$ 99,149		$ 1,166,568
Protection services	1,509,417	13,604		1,523,021
Transportation services	13,255,581	221,013	$ (37,856)	13,438,738
Environmental services	433,256	2,819		436,075
Health services	279,890			279,890
Social services	86,012			86,012
Recreation services	2,392,444	23,946		2,416,390
Planning and development	3,285			3,285
Total	$ 19,027,304	$ 360,531	$ (37,856)	$ 19,349,979

Accumulated amortization	Balance at 31 December 2022 (Restated Note 15)	Amortization	Disposals, write-offs and adjustments	Balance at 31 December 2023
General government	$ 254,073	$ 17,103		$ 271,176
Protection services	611,093	50,814		661,907
Transportation services	6,737,746	351,675	$ (37,856)	7,051,565
Environmental services	250,044	13,148		263,192
Health services	151,055	5,908		156,963
Social services	26,967	1,388		28,355
Recreation services	939,346	66,329		1,005,675
Planning and development	3,285			3,285
Total	$ 8,973,609	$ 506,365	$ (37,856)	$ 9,442,118

Net book value	Balance at 31 December 2022 (Restated Note 15)	Balance at 31 December 2023
General government	$ 813,346	$ 895,392
Protection services	898,324	861,114
Transportation services	6,517,835	6,387,173
Environmental services	183,212	172,883
Health services	128,835	122,927
Social services	59,045	57,657
Recreation services	1,453,098	1,410,715
Total	$ 10,053,695	$ 9,907,861

(See accompanying notes)