



## **FINANCE & ADMINISTRATION COMMITTEE**

Thursday, August 13, 2020 – 9:30 a.m.

### **AGENDA**

1. Call to order.
2. Roll call.
3. Disclosure of pecuniary interest and general nature thereof.
4. Adoption of minutes of previous meeting held on June 11, 2020.
5. Delegations: 9:30 a.m. Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black & Locke, Chartered Accountants to present the 2019 Auditor's Report for the County of Renfrew.

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6. Administration Report.	2
7. Finance Department Report.	26
8. Human Resources Report (None at time of mailing).	
9. New Business.	
10. Closed Meeting – None at time of mailing.	
11. Date of next meeting (Thursday, September 10, 2020) and adjournment.	

**NOTE:** (a) **County Council: Wednesday, August 26, 2020.**

(b) Submissions received from the public, either orally or in writing may become part of the public record.

**COUNTY OF RENFREW**  
**ADMINISTRATION REPORT**

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**TO:** Finance & Administration Committee  
**FROM:** Paul V. Moreau, Chief Administrative Officer/Clerk  
**DATE:** August 13, 2020  
**SUBJECT:** Department Report

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**INFORMATION**

**1. Reopening Ontario (A Flexible Response to COVID-19) Act, 2000 (Bill 195)**

Attached as Appendix I is an AMO Policy Update dated July 27, 2020 entitled “\$4B Municipal Announcement, Provincial Emergency Ended, Provincial Orders, and Rural Economic Development.” On July 7, 2020, the government introduced Bill 195, An Act to enact the Reopening Ontario (A Flexible Response to COVID-19) Act, 2000 (Bill 195) which enables it to continue Orders made under sections 7.0.2 or 7.1 of the Emergency Management and Civil Protection Act (EMCPA) even after the declared emergency comes to an end.

The passage of Bill 195 suggests that, notwithstanding the end of the declared state of emergency in Ontario, the government expects that it may need to continue to exercise emergency powers for some time into the future, and the Bill is designed to facilitate those powers while maintaining some level of accountability to the public.

**2. Community Messaging**

The Crisis Communications Team (CCT) has continued its efforts to provide positive and gentle reminder messages to the community. These messages promote the practice of taking proper measures to continue flattening the curve of COVID-19, and to assist in keeping the community in Stage 3 and not reverting back to Stage 2.



### 3. Supporting Renfrew County Virtual Assessment and Triage Centre, and the Local Municipalities

The Crisis Communications Team (CCT) continues to ensure that the messaging regarding the Renfrew County Virtual Triage and Assessment Centre (RCVTAC) reaches as many community members as possible. The CCT has updated the County of Renfrew website to reflect updated scheduling and information and links for RCVTAC. In addition, the CCT has launched an eight-week newspaper campaign, combined with social media supporting posts.

#### **4. Staff Communications**

The Crisis Communications Team (CCT) under the direction of the Senior Leadership Team has delivered two staff newsletters. The newsletters contain positive stories and front-line staff features, a CAO message, community submitted photos and supports and resources for our staff to access during this trying time. The staff newsletters are posted in the secure intranet staff section and have been very well received by staff.

#### **5. Grant Funding**

The Media Relations/Grants Coordinator and staff from the Department of Development and Property have recently worked on and submitted the request for proposal (application) for two electric vehicle charging stations for the County of Renfrew through the NRCAN Electric Vehicle and Alternative Fuel Infrastructure Deployment Initiative. If successful, the County could receive up to \$25,000 in funding towards this initiative.

The Media Relations/Grants Coordinator has reviewed and assisted on applications for the Enabling Accessibility Fund for the Town of Renfrew and the Township of Greater Madawaska.

The Development and Property, and Social Services staff worked with the Media Relations/Grants Coordinator to submit an application for infrastructure funding for a Renfrew County Housing Corporation apartment building in Pembroke.

#### **6. COVID-19 Economic Recovery Act, 2020 (Bill 197)**

Attached as Appendix II is a letter dated July 8, 2020 addressed to Heads of Council from the Honourable Steve Clark, Minister of Municipal Affairs and Housing informing that the province has introduced the COVID-19 Economic Recovery Act, 2020 to help get Ontario back on track. The proposed bill will address three critical needs Ontario faces: restarting jobs and development; strengthening communities; and creating opportunity for people.

Bill 197 received Royal Assent on July 21, 2020 and amends numerous acts such as the Development Charges Act, 1997, Environmental Assessment Act, Planning Act, Justices of the Peace



Act, and Municipal Act. There are several items of interest for the County of Renfrew:

- **Electronic Participation in Meetings and Proxy Voting:**  
Currently, virtual meetings may only be held during a Declaration of Emergency made by either the Province or the municipality under the Emergency Management and Civil Protection Act. The proposed legislation would allow for meetings to occur virtually outside of an emergency. The legislation also proposes a permissive provision to allow members of council to vote by proxy if included in a municipality's procedural by-law. (see Item # 7 below),
- **Changes to the Development Charges Act:** Including further expanding the list of eligible services funded through Development Charges. Bill 197 expands that definition to include social services like childcare, affordable housing, long-term care, and emergency preparedness. This change may place a great burden on the County of Renfrew to fund a number of services that have been traditionally cost shared with the Province of Ontario. At some point Council may need to investigate whether a Development Charge would be appropriate for the County of Renfrew.
- **Changes to Community Benefits Charges under the Planning Act:** including flexibility to fund any municipal service as long as it isn't being recovered by another mechanism.
- **Municipal Court Administration under the Provincial Offences Act:** Proposed amendments to the Act would allow court filings and proceedings to continue by electronic means. (See item 5 of the Finance Department Report on page 28)

## **BY-LAWS**

### **7. Electronic Participation in Council Meetings**

**Recommendation:** THAT the Finance & Administration Committee recommend that County Council approve the following amendments to the Procedural By-law to allow for electronic participation in meetings until June 30, 2021;

AND FURTHER THAT a new Section 6.2 Electronic Participation in Meetings be added in order to hold electronic meetings according to the following guidelines:

- (a) Councillors will not participate in meetings electronically for the Inaugural meeting.
- (b) Any Councillor participating electronically must be located within the Province.
- (c) In the event of an interruption in connectivity for a member that is participating electronically, the meeting will resume without the participant and their absence will be noted in the minutes.
- (d) All members participating electronically in a Closed Session of Council shall declare to the Head of Council and the Clerk that they are in a private room, where:
  - i. No other persons can overhear the deliberations;
  - ii. The internet connection is secure and not publically accessible; and
  - iii. It is strongly recommended that Councillors wear earbuds or headphones when in a closed session.

AND FURTHER THAT Section 7 of the Procedural By-law 'Place of Meeting' be amended to read as follows: "All the meetings of Council will be held in the Council Chamber of the County Administration Building, 9 International Drive, Pembroke, Ontario or at such place as **the Warden and Chief Administrative Officer/Clerk** may from time to time determine.

AND FURTHER THAT a By-Law to Amend By-Law 85-10, Being a By-Law to Govern the Proceedings of the Council and Committees of the County of Renfrew be adopted at the next session of County Council.

AND FURTHER THAT Council not take any action on proxy voting at this time.

#### Background

#### Electronic Participation in Municipal Meetings

Attached as Appendix III and IV are two documents dated July 2020 from the Ministry of Municipal Affairs and Housing, entitled "Electronic

## Participation in Municipal Meetings” and “Proxy Voting for Municipal Council Members”.

Premier Ford declared a State of Emergency for Ontario on March 17, 2020 due to the 2019 Novel Coronavirus (COVID-19) Pandemic, and on March 19, 2020 announced new legislation, Bill 197, An Act to amend the Municipal Act, 2001, to assist municipal governments and local boards during the COVID-19 Pandemic and allowed virtual meetings when either the Province of Ontario or the municipality are in a State of Emergency. Our Procedural By-law was amended on April 1, 2020 to allow virtual meetings during an emergency.

On July 21, 2020, Bill 197, An Act to amend various statutes in response to COVID-19 and to enact, amend and repeal various statutes received Royal Assent. Section 12 of the Bill amends several provisions of the Municipal Act, 2001 to allow a municipality to amend their Procedural By-laws to provide for full electronic participation in open and closed meetings and may be counted as quorum and therefore vote. The bill also allows proxy voting for Municipal Council Members.

The following procedural rules will apply for electronic participation in meetings:

1. Councillors will not participate in meetings electronically for the Inaugural meeting.
2. Any Councillor participating electronically must be located within the Province.
3. In the event of an interruption in connectivity for a member that is participating electronically, the meeting will resume without the participant and their absence will be noted in the minutes.
4. All members participating electronically in a Closed Session of Council shall declare to the Head of Council and the Clerk that they are in a private room, where:
  - i. No other persons can overhear the deliberations;
  - ii. The internet connection is secure and not publically accessible; and
  - iii. It is strongly recommended that Councillors wear earbuds or headphones when in a closed session.

## Considerations for 2021:

5. Warden must be in attendance in the Council Chamber at all Council meetings. If he or she is unable to attend the meeting, the Acting Warden will chair the meeting **(to be considered for June 2021)**
6. Participation in meetings electronically should be for specific reasons such as a significant weather event or illness **(to be considered for June 2021)**.
7. At least 50% of the Councillors should be in attendance in the Council Chamber (to be considered for June 2021).

Staff will be reviewing options for the purchase of camera equipment in order to livestream our committee and council meetings and will be bringing it forward in the 2021 budget.

## Proxy Voting

Section 243.1 of the Municipal Act states that “The Procedure By-law may provide that, in accordance with a process to be established by the clerk, a member of council may appoint another member of council as a proxy to act in their place when they are absent.” On November 28, 2018, County Council adopted By-law Number 113-18, A By-law to Provide for the Appointment of Alternate Members to County Council. Lower-tier Municipalities do not have an opportunity to appoint alternate members and therefore proxy voting is more applicable.

**Rosalyn Gruntz**

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**From:** AMO Communications <Communicate@amo.on.ca>  
**Sent:** July 27, 2020 2:36 PM  
**To:** Paul Moreau  
**Subject:** AMO Policy Update – \$4B Municipal Announcement, Provincial Emergency Ended, Provincial Orders, Rural Economic Development

AMO Update not displaying correctly? [View the online version](#)  
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July 27, 2020

## **AMO Policy Update – \$4B Municipal Announcement, Provincial Emergency Ended, Provincial Orders, and Rural Economic Development**

### **\$4 Billion Announced for Ontario Municipal Governments and Transit:**

#### **Safe Restart Agreement**

Premier Doug Ford, at today's news conference, announced broad details about the federal-provincial funding agreement for Ontario municipal governments in Ontario. The Province, in partnership with the federal government, under the Safe Restart Agreement will be providing up to \$4 billion in one-time emergency assistance to all of Ontario's 444 municipalities aimed at maintaining critical services, including public transit over the next 6 to 8 months.

In April, AMO began its support of the Federation of Canadian Municipalities' call for emergency federal funding. Today's announcement delivers on the requested \$4 billion for Ontario municipal governments and demonstrates that senior orders of government recognize that financially sustainable municipalities will play an essential role in restarting and rebuilding the Ontario economy.

*"Premier Ford has announced that there will be up to \$4 billion in federal and provincial funding for municipal operations and transit, which have had to shoulder significant costs related to the management of COVID-19," said AMO president Jamie McGarvey. "It's an important investment in communities in every part of our province and in Ontario's economic recovery."*

## **Funding for Operating Municipal Relief**

This funding announcement includes a **\$777 million** contribution from the federal government and **\$1.22 billion** from the Province. The provincial amount includes the previously announced \$350M social services and \$100M public health funding. This investment amounts to \$2 billion directly supporting municipalities and addressing operating shortfalls and relief related to COVID-19.

Specific allocations for this \$2 billion in funding will be made in the weeks ahead. Minister Clark noted that the Province will be engaging AMO and City of Toronto in the next few days.

## **Funding for Transit**

A funding deal for public transit was reached as part of the federal-provincial agreement. It was announced that up to **\$2 billion** will be shared equally between the Province and federal government. This funding will assist transit operators address revenue losses and help maintain operations in a safe manner as the economy restarts and begins its recovery.

After many months of advocacy and partnership, AMO is proud of the role we played along with our many partners to advance the interests of the municipal sector, and the people and families, and public and private enterprises that comprise our communities. Today is another positive step toward a strong and safe economic recovery throughout the province that recognizes the critical need for municipal operations and transit for communities for local economies.

Premier Ford expressed his gratitude for the support of local leaders:

*"I want to thank Ontario's 444 local leaders who supported us through our negotiations with the federal government and through each stage of reopening. We will continue to be a champion for our municipal partners as they safely reopen their communities and ensure people can get back to work."*

On Friday, July 24<sup>th</sup> AMO President Jamie McGarvey wrote to the Premier thanking him for advocating on behalf of municipal governments in the negotiations for the national Safe Restart Agreement. Premier Ford, Minister Clark, and other provincial ministers have been strong partners with municipal leaders throughout the COVID-19 emergency as well as before.

AMO will provide an update to members when more detailed allocation information is available.

## **Provincial Emergency Declaration Ended**

The COVID-19 declared provincial emergency came to an end on July 24. On July 21, 2020, Bill 195, *Reopening Ontario (A Flexible Response to COVID-19) Act, 2020* received Royal Assent. This new Act was proclaimed on July 24, 2020.

The *Reopening Ontario Act* (ROA) provides the Province with flexibility to address the ongoing risks and effects of the COVID-19 outbreak once the declared provincial emergency under the *Emergency Management and Civil Protection Act* (EMCPA) ends. It provides that:

- Emergency orders in effect under the EMCPA, as of July 24, are continued under the ROA for an initial 30 days.
- The Lieutenant Governor in Council may further extend these orders under the ROA for up to 30 days at a time.
- The Lieutenant Governor in Council may amend certain orders continued under the ROA if the amendment relates to:
  - labour redeployment or workplace and management rules;
  - closure of places and spaces or regulation of how businesses and establishments can be open to provide goods or services in a safe manner;
  - compliance with public health advice; or,
  - rules related to gatherings and organized public events.

The ROA does not allow new orders to be created.

### **New Provincial Orders under the *Emergency Management and Civil Protection Act***

**Reg 420-20 – Stages of Reopening** (Stage 2/3 as of July 24)  
<https://www.ontario.ca/laws/regulation/r20420>

**Reg 421-20 – Proceedings Commenced by Certificate of Offence** (Schedule 80.1 – change from *A Flexible Response to COVID-19 Act, 2020*)  
<https://www.ontario.ca/laws/regulation/r20421>

**Reg 422-20 – Enforcement of Orders** (reasonable and probable grounds re: failed to comply around emergency orders; interfered or obstructed any person to comply with an emergency order)  
<https://www.ontario.ca/laws/regulation/r20422>

**Reg 423-20 – Extensions and Renewals of Orders** (shortening of previous extensions)  
<https://www.ontario.ca/laws/regulation/r20423>.

### **Rural Economic Development (RED) Program Announcement**

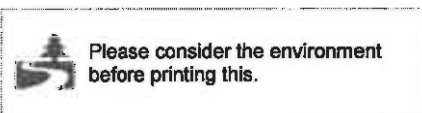
On Thursday July 23<sup>rd</sup>, the Province announced \$3.3 million of cost-shared funding would be awarded to 58 successful projects across Ontario for the first intake of the updated Rural Economic Development (RED) program.

ROMA and AMO have long supported this program as an important part of addressing rural economic development challenges. Investments in rural economies has a lasting and positive economic impact for those communities and their residents.

The timing of this announcement was reflected by the Honourable Minister of Agriculture, Food and Rural Affairs, Ernie Hardeman, who noted that *"As the economy reopens, our investments in the Rural Economic Development program will have a very real impact for communities across rural Ontario"*.

AMO's COVID-19 Resources page is being updated continually so you can find critical information in one place. Please send any of your municipally related pandemic questions to [covid19@amo.on.ca](mailto:covid19@amo.on.ca).

\*Disclaimer: The Association of Municipalities of Ontario (AMO) is unable to provide any warranty regarding the accuracy or completeness of third-party submissions. Distribution of these items does not imply an endorsement of the views, information or services mentioned.



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**Ministry of Municipal Affairs  
and Housing**

Office of the Minister

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Toronto ON M7A 2J3  
Tel.: 416 585-7000

**Ministère des Affaires municipales  
et du Logement**

Bureau du ministre

777, rue Bay, 17e étage  
Toronto ON M7A 2J3  
Tél.: 416 585-7000



234-2020-2680

July 8, 2020

Dear Head of Council:

The COVID-19 outbreak has touched everyone in the province, creating personal and financial hardship, and resulting in losses far greater than anyone could have imagined. We are making steady progress in the safe reopening of the province, and we acknowledge and celebrate those who went above and beyond through this crisis.

I am writing to inform you that on July 8, 2020, our government introduced the COVID-19 Economic Recovery Act, 2020, to help get Ontario back on track. Our proposed bill will address three critical needs Ontario faces: restarting jobs and development; strengthening communities; and creating opportunity for people.

Our government recognizes the key role that municipalities play in restarting the economy, and that their efficient functioning and economic sustainability is critical to Ontario's future success. We are also continuing to negotiate with our federal partners to ensure communities across Ontario receive the urgent financial support they need. We know that municipalities require fair and flexible investment to protect front line services and help restart the economy.

This bill includes proposals that will enable municipal councils and local boards to meet electronically on a permanent basis and allow municipal councils to decide if they wish to have proxy voting for their members. Our government also proposes to finalize the community benefits charges framework; enhance the Minister of Municipal Affairs and Housing's existing zoning order authority to provide more certainty when fast tracking the development of transit oriented communities; make it faster to update and harmonize the Building Code so that we can break down interprovincial trade barriers, and permanently establish the office of the Provincial Land and Development Facilitator to help solve complex land use issues. We are also working on optimizing provincial lands and other key provincial strategic development projects that will help facilitate economic recovery efforts.

My ministry will be hosting a technical information briefing on the proposed community benefits charges framework, including proposed changes to development charges and parkland dedication, so that municipal staff can gain a better understanding of the proposal. The technical briefing will take place in the near future and invitations from the Assistant Deputy Minister of Local Government and Planning Policy Division to municipal Chief Administrative Officers, Treasurers and Chief Planners will be forthcoming.

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In addition to initiatives that I have outlined above from my ministry, there are several other proposals included in our proposed legislation that will support your communities. Changes proposed will modernize our outdated environmental assessment framework, provide more local say on future landfill sites, and ensure strong environmental oversight, while supporting faster build-out of vital transport and transit infrastructure projects to support our economy. Municipally-run courts will be able to use technology to deliver services remotely and we are also moving to fill justice of the peace vacancies faster and more transparently.

We will be extending the validity period of unused marriage licences and protecting the province's most vulnerable consumers who rely on payday loans, by proposing limits on related interest rates and fees.

Also proposed is the reduction of regulatory burdens on farming while preserving the environmental rules that will support this vital part of our economy. Businesses will be able to count on clear, focused and effective rules that do not compromise people's health, safety or the environment through our changes that continue to focus on cutting red tape. At the same time, our changes will allow health and safety standards to be updated more quickly to ensure worker safety in a changing economy.

As the province continues to reopen and the economy recovers, it's more critical than ever to position Ontario as a top-tier destination for investment, domestic growth, and job creation. A key measure to support this objective is the creation of a new investment attraction agency, Invest Ontario, that will promote the province as a key investment destination and work closely with regional partners to coordinate business development activities.

Our proposed changes will also help our communities respond in part to the challenges that this outbreak has brought to our education system. Changes proposed would allow school boards to select the best candidates for director of education for their respective communities. We will also reduce red tape that is preventing access to school for some First Nation students and by limiting unproductive suspensions for our very youngest students. Students with severe learning disabilities will have an opportunity to complete their studies in the upcoming school year and by broadening the mandates of TVO and TFO, our broadcasters will be able to support students' learning needs better during these challenging times.

Through this proposed legislation, we will take the first step towards a strong restart and recovery. More information on our proposals can be found on the Legislative Assembly of Ontario's [website](#).

Our greatest challenges lie ahead of us, and we know we cannot overcome them alone. It's time for everyone to play a role in rebuilding Ontario together. We will ensure no community or region is left behind. Every community must recover if all of Ontario is to grow and prosper again.

.../3

Head of Council  
Page 3

Municipalities are encouraged to continue to review our Government's Emergency Information webpage at: [Ontario.ca/alert](http://Ontario.ca/alert). I thank you for your continued support and collaboration in these challenging times.

Sincerely,

A handwritten signature in cursive script that reads "Steve Clark".

Steve Clark  
Minister of Municipal Affairs and Housing

c: Chief Administrative Officers  
Municipal Clerks  
Kate Manson-Smith, Deputy Minister of Municipal Affairs and Housing  
Brian Rosborough, Executive Director, Association of Municipalities of Ontario



# Electronic Participation in Municipal Meetings

July 2020

This document is intended to give a summary of complex matters. It does not include all details and does not take into account local facts and circumstances. This document refers to or reflects laws and practices that are subject to change. Municipalities are responsible for making local decisions that are in compliance with the law such as applicable statutes and regulations. This document applies only to those municipalities whose meeting rules are governed by the Municipal Act, 2001.

This document replaces previous guidance released in March 2020 regarding electronic participation in municipal meetings during emergencies.

This document, as well as any links or information from other sources referred to in it, should not be relied upon, including as a substitute for specialized legal or other professional advice in connection with any particular matter. The user is solely responsible for any use or application of this document.

## Overview

The province has made changes to the *Municipal Act* to allow members of councils, committees and certain local boards who participate in open and closed meetings electronically to be counted for purposes of quorum (the minimum number of members needed to conduct business at a meeting).

These provisions are optional. Municipalities continue to have the flexibility to determine if they wish to use these provisions and incorporate them in their individual procedure bylaws.

Municipalities may wish to review their procedure bylaws to determine whether to allow members to participate in meetings electronically, and whether to take advantage of the new provisions based on their local needs and circumstances.

## What a municipality can do

A municipality can choose to hold a special meeting to amend their procedure bylaw to allow electronic participation. During this special meeting, members participating electronically can be counted for the purposes of quorum.

Municipal councils, committees and boards can choose to amend their procedure bylaws to:

- allow the use of electronic participation at meetings
- state whether members can participate in both open meeting and closed meetings
- state whether members participating electronically count towards quorum

It is up to municipalities to determine:

- whether to use these provisions
- the method of electronic participation
- the extent to which members can participate electronically (for example, it is up to municipalities to decide whether all council members participate electronically or whether some still participate when physically present in council chambers)

## Technology to use for electronic meetings

Municipalities, their boards and committees can choose the technology best suited to their local circumstances so:

- their members can participate electronically in decision-making
- meetings can be open and accessible to the public

Municipalities may want to engage with peers who have electronic participation in place to find out about best practices as they revise their procedure bylaws. Some municipalities may choose to use teleconferences while others may use video conferencing.

## Open meeting requirements

If a municipality chooses to amend their procedure bylaw to allow people to participate electronically, meetings would still be required to follow existing meeting rules, including that the municipality:

- provides notice of meetings to the public
- maintains meeting minutes
- continues to hold meetings open to the public ([subject to certain exceptions](#))

The *Municipal Act* [specifies requirements for open meetings](#) to ensure that municipal business is conducted transparently, and with access for and in view of the public. There are limited circumstances under the *Municipal Act* when municipal meetings can be conducted in closed session.

## Rules for local boards

Local boards subject to the meeting rules in the *Municipal Act* include:

- municipal service boards
- transportation commissions
- boards of health
- planning boards
- many other local boards and bodies

Some local boards may not be covered. For example, police services, library and school boards have different rules about their meetings, which are found in other legislation.

Municipalities are best positioned to determine whether a local entity is considered a local board. If in doubt whether a local entity is covered under these rules, municipalities can seek independent legal advice regarding the status of local entities and whether these new provisions would apply to them.

## Contact

If you have questions regarding how these new provisions might impact your municipality, contact your [local Municipal Services Office](#).

- **Central Municipal Services Office**  
Telephone: 416-585-6226 or 1-800-668-0230
- **Eastern Municipal Services Office**  
Telephone: 613-545-2100 or 1-800-267-9438
- **Northern Municipal Services Office (Sudbury)**  
Telephone: 705-564-0120 or 1-800-461-1193
- **Northern Municipal Services Office (Thunder Bay)**  
Telephone: 807-475-1651 or 1-800-465-5027
- **Western Municipal Services Office**  
Telephone: 519-873-4020 or 1-800-265-4736

## Additional Resources

- Municipal Act, 2001: <https://www.ontario.ca/laws/statute/01m25>
- The Ontario Municipal Councillor's Guide: <https://www.ontario.ca/document/ontario-municipal-councillors-guide-2018>



# Proxy Voting for Municipal Council Members

July 2020

This document is intended to give a summary of complex matters. It does not include all details and does not take into account local facts and circumstances. This document refers to or reflects laws and practices that are subject to change. Municipalities are responsible for making local decisions that are in compliance with the law such as applicable statutes and regulations. This document applies only to those municipalities whose meeting rules are governed by the Municipal Act, 2001.

This document, as well as any links or information from other sources referred to in it, should not be relied upon, including as a substitute for specialized legal or other professional advice in connection with any particular matter. The user is solely responsible for any use or application of this document.

## Overview

The province is providing municipalities with the flexibility to choose to allow proxy votes for municipal council members who are absent. This power helps ensure continuing representation of constituents' interests on municipal councils when a member is unable to attend in person due to, for example, illness, a leave of absence, or the need to practice physical distancing.

Municipalities that wish to allow proxy voting must amend their procedure bylaws to allow a member of council to appoint another member of the same council to act in their place when they are absent.

## Optional and Flexible

Allowing proxy voting is optional and it is up to each municipality to determine whether to allow proxies for council and under what circumstances. If a municipal council chooses to allow proxy voting, it is up to each member to decide whether they wish to appoint a member of that council as a proxy or not if they are to be absent.

Municipalities have the flexibility to determine the scope and extent of proxy appointments including, for example, any local rules or limitations, the process for appointing or revoking a proxy, and how proxyholders may participate in meetings. Municipalities may wish to consider:

- how proxies may be established and revoked;
- circumstances where proxies may or may not be used; and
- how a proxyholder may participate in a meeting including voting, speaking, or asking questions on behalf of the appointing member.

If a municipality chooses to allow proxy voting, it would be the role of the municipal clerk to establish a process for appointing and revoking proxies. Municipalities may also wish to consider addressing proxy voting in their code of conduct or other local policies to help ensure that votes are appropriately cast and that the local process is followed.

Once a proxy has been appointed, the appointing member could revoke the proxy using the process established by the municipal clerk.

## Limitations

Limits to the proxy appointment process are set out in legislation. These include:

- A proxyholder cannot be appointed unless they are a member of the same council as the appointing member:
  - For upper-tiers, this means that a proxyholder has to be a member of the same upper-tier council as the appointee, regardless of lower-tier membership;

- A member cannot act as a proxyholder for more than one other member of council at a time;
- An appointed proxy is not counted when determining if a quorum is present;
- A member appointing a proxy shall notify the municipal clerk of the appointment in accordance with a local process established by the clerk; and
- When a recorded vote is taken, the clerk shall record the name and vote of every proxyholder and the name of the member of council for whom the proxyholder is acting.

Council member absence rules still apply. This means that a member's seat would become vacant if they are absent from the meetings of council for three successive months without being authorized to do so by a resolution of council.

## Accountability and Transparency

Members appointing proxies or acting as proxyholders are required to follow existing accountability and transparency requirements. For example, a member may not appoint a proxy or serve as a proxyholder on a matter in which they have a pecuniary interest under the *Municipal Conflict of Interest Act*. Municipalities may also want to consider transparency measures such as:

- communicating to the public who has appointed a proxy and who is serving as a proxy;
- publishing meeting agendas in advance so that proxies can be appointed, if needed, and potential conflicts of interest can be identified; and
- allowing members to participate electronically when not able to attend meetings in person rather than appointing a proxy.

For more information about existing accountability and transparency requirements, including the Municipal Conflict of Interest Act, codes of conduct and the role of the local integrity commissioner, please see the [Municipal Councillor's Guide](#).

## Contact

If you have questions regarding how these new provisions may impact your municipality, contact your local Municipal Services Office with the Ministry of Municipal Affairs and Housing.

- **Central Municipal Services Office**  
Telephone: 416-585-6226 or 1-800-668-0230
- **Eastern Municipal Services Office**  
Telephone: 613-545-2100 or 1-800-267-9438
- **Northern Municipal Services Office (Sudbury)**  
Telephone: 705-564-0120 or 1-800-461-1193
- **Northern Municipal Services Office (Thunder Bay)**  
Telephone: 807-475-1651 or 1-800-465-5027
- **Western Municipal Services Office**  
Telephone: 519-873-4020 or 1-800-265-4736

## Additional Resources

- Municipal Act, 2001: <https://www.ontario.ca/laws/statute/01m25>
- The Ontario Municipal Councillor's Guide: <https://www.ontario.ca/document/ontario-municipal-councillors-guide-2018>

**COUNTY OF RENFREW**

**BY-LAW NUMBER**

**A BY-LAW TO AMEND BY-LAW 85-10, BEING A BY-LAW TO GOVERN THE PROCEEDINGS OF  
THE COUNCIL AND COMMITTEES OF THE COUNTY OF RENFREW**

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WHEREAS on August 25, 2010 the Corporation of the County of Renfrew enacted By-law No. 85-10, a By-law to Govern the Proceedings of the Council and Committees of the County of Renfrew;

AND WHEREAS on June 26, 2013, By-law 85-10 was amended for the purpose of including Section 17.1 and amending Schedule A, the Terms of Reference for the Standing Committees;

AND WHEREAS on June 24, 2015 the County of Renfrew discontinued the recitation of the Prayer and on September 30, 2015 By-law 85-10 was amended to replace the Prayer with a Moment of Silent Reflection.

AND WHEREAS ON March 30, 2016, By-law 85-10 was amended for the purpose of revising Part III – Meetings Closed to the Public Section 15 (b), Part IV – Election of Warden Section 17.1 and include Section 17.2 and housekeeping changes;

AND WHEREAS on August 29, 2018, By-law 85-10 was amended for the purpose to provide clarity to Section 60 Notice of Motion and include minor changes to Sections 1(a), 2(b) and (k), 19(a)(iii), 42(e), 51(g), 60(c), 61(b), 64(i), (iii) and (iv) and Section 65.

AND WHEREAS on April 1, 2020, By-law 85-10 was amended to include Section 6.1 Emergency Electronic Meetings;

AND WHEREAS it is now deemed desirable and expedient to amend the said By-law to add Section 6.2 Electronic Participation in Municipal Meetings and amend Section 7 Place of Meeting.

NOW THEREFORE the Council of the Corporation of the County of Renfrew hereby enacts as follows:

1. That this By-law shall come into force and take effect upon the passing thereof.

READ a first time this 26th day of August 2020.

READ a second time this 26th day of August 2020.

READ a third time and finally passed this 26th day of August 2020.

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DEBBIE ROBINSON, WARDEN

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PAUL V. MOREAU, CLERK

**COUNTY OF RENFREW**  
**FINANCE DEPARTMENT REPORT**

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**TO:** Finance & Administration Committee  
**FROM:** Jeffrey Foss, Director of Finance/Treasurer  
**DATE:** August 13, 2020  
**SUBJECT:** Department Report

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**INFORMATION**

**1. Council Remuneration**

Attached as Appendix I is the Treasurer's Statement of Remuneration and Expenses paid to County Council at June 30, 2020.

**2. Treasurer's Report – June 30, 2020**

As directed by County Council, the Treasurer's Report is to be provided on a quarterly basis from January to September. Accordingly, attached as Appendix III is a copy of the June 2020 Treasurer's Report for the General Revenue Fund, Bonnechere Manor, Miramichi Lodge, Public Works and Renfrew County Housing Corporation, along with Appendix II, the monthly one page financial summary.

**3. 2021 Budget Guidelines**

Attached as Appendix IV is the draft 2021 budget schedule. A two-day budget workshop is scheduled for January 25 and 26, 2021.

At the April 29, 2015 session of County Council, the Long Term Financial Plan (LTFP) was presented with the following Resolution No. FA-CC-15-04-46 being adopted:

"THAT County Council approve the Long Term Financial Plan to be used as a guideline for future budget deliberations to strategically finance the County of Renfrew's Asset Management Plan; AND FURTHER THAT the Long Term Financial Plan and scorecard be reviewed each year as part of the budget process."

The long term financial plan approved by County Council includes the following components:

- projected annual levy increase of 3%;
- restriction in the use of that levy increase to only 2.5% per year for operating expenses;
- utilization of the annual current value assessment (CVA) weighted growth into capital reserves (estimated at 1.48%); and
- new debt for projects in excess of \$3 million;
- annual Provincial funding of at least \$500 thousand;
- annual Federal Gas Tax funding of at least \$2.6 million; and
- Minimum Capital Reserve balance of \$2 million.

Staff are asking this Committee to consider these guidelines over the next several weeks and provide staff with budget guidelines at the September 10, 2020 Finance & Administration Committee meeting. Specifically, staff are seeking direction on:

- a) Confirmation of the principles established within the long term financial plan;
- b) Overall target levy increase for 2021;
- c) 2021 non union COLA increases; and
- d) Approval of the Draft 2021 Budget Schedule.

#### 4. Provincial Offences Administration Workload

The following is a chart comparing charges received, trial notices issued, payments processed, accounts receivable files reviewed, licence suspensions initiated and collection notices mailed over the past four months through the Provincial Offences Administration Office.

Month	Charges Received	Trial Notices Issued	Early Resolution Notices	Payments Processed	Payfines Payments Processed	Number of Files Reviewed	Licence Suspensions	Collection Notices	To Collection Agency
April 2020	298	0	0	233	113	913	0	208	152
May 2020	841	0	0	318	260	2172	0	879	39
June 2020	777	0	0	401	323	1158	0	467	39
July 2020	1239	0	147	559	492	184	0	131	92

\*Beginning March 16, 2020 due to COVID19, MAG - Chief Justice's direction is to adjourn POA Courts and any enforcement activity (Driver's licence suspension list) until September 11, 2020.

5. **Bill 197, the COVID-19 Economic Recovery Act, 2020**

- a) Attached as Appendix V is a Memorandum dated July 23, 2020 from the Ministry of the Attorney General advising that on July 21, 2020, Bill 197, the *COVID-19 Economic Recovery Act, 2020* received Royal Assent resulting in amendments to the *Provincial Offences Act*.
- b) Attached as Appendix VI is a Memorandum dated August 5, 2020 from the Ministry of the Attorney General to Municipal Enforcement Officers advising that Bill 197, Schedule 18 amends the *Provincial Offences Act (POA)* to remove barriers to electronic delivery of documents and remote appearances in POA proceedings. The Ministry of the Attorney General (MAG) has noted that these important changes will minimize the need to attend court in person and help keep people safe as courts gradually return to normal operations. Municipal POA courts have been asked to provide provincial offences officers with this supplemental information in the form of a flyer and ask that they give these flyers to defendants.

6. **Municipal Finance Officers Association – Government of Canada’s Economic and Fiscal Snapshot 2020**

Attached as Appendix VII is an update dated July 8, 2020 providing an overview of Federal Minister of Finance, the Honourable Bill Morneau’s, latest fiscal update. The update consisted of an overview of previously announced Federal initiatives implemented to respond to the COVID-19 pandemic and the impact on the response on Federal government finances. Highlights include previously announced items impacting municipalities, fiscal overview and federal debt management.

7. **Ministry of Municipal Affairs and Housing**

Attached as Appendix VIII is a letter dated July 28, 2020 to Warden Debbie Robinson from Mr. Peter Majkowski, Acting for Jim Adams, Director, Housing Programs Branch, Ministry of Municipal Affairs and Housing confirming that the funding for Temporary Pandemic Pay for Eligible Workers working for Eligible Employers in Supportive Housing and the Emergency Shelter Sectors will not be forwarded to the County of Renfrew. Since, the County of Renfrew had informed MMAH that we do not have any eligible employers, as defined in the MMAH program guidelines therefore, the initial “float” amount of \$51,206 will not be advanced and any additional reporting that was outlined in the program guidelines is no longer required from the County of Renfrew.

8. **OMERS Sponsors Corporation Update**

Attached as Appendix IX is an OMERS Sponsors Corporation (SC) Update advising that every year the SC Board reviews the health and viability of the Plan to ensure it remains sustainable, affordable and meaningful for the OMERS



community and amendments have been approved. The first three amendments were considered because of the exceptional circumstances presented by the COVID-19 pandemic and are effective immediately, June 24, 2020:

- 1) Extending leave purchase deadlines;
- 2) Reducing or eliminating the 36 month employment requirement for purchases of periods of reduced pay; and
- 3) Permitting temporary layoffs as purchasable service.

The final two amendments were considered as part of the annual Plan review and are not effective until January 1, 2023:

- 1) Non-Full time expansion; and
- 2) Shared Risk Indexing.

#### **9. 2020 Land Ambulance Services Grant (LASG)**

Attached as Appendix X is a letter received August 10, 2020 from the Honourable Christine Elliott, Deputy Premier and Minister of Health advising that they will provide the County of Renfrew revised funding of up to \$8,636,827 with respect to the Land Ambulance Services Grant (LASG) for the 2020 calendar year. The 2020 County of Renfrew budget included an estimate of \$8,872,473 in Provincial funding, leaving a shortfall of \$235,646 in 50/50 funding.

#### **10. Levy Installment for June**

At the April 29, 2020 meeting of County Council, it was reported that the Tax Policy Working Group (TPWG), consisting of all local municipal Treasurers, held an electronic meeting on April 14, 2020 to discuss tax policy and during this meeting also recommended that County Council support the suspension of all penalty and interest charges for all local municipalities on the June 30, 2020 levy installment. All local municipalities had already paid their March 30, 2020 levy installment. Therefore, an amendment was required to By-law 34-12 – A By-law to Provide for the Payment of the County Levy by Instalments to suspend penalty and interest charges on the June 30th levy installment for all lower-tier municipalities until September 30, 2020. Also, an amendment was required to By-law 18-20 – A By-law to Establish and Require Payment of User Fees and Charges to suspend penalties and interest from any source from the date the State of Emergency was declared by the Corporation of the County of Renfrew on March 30, 2020 until September 30, 2020. This financial support measure will provide immediate support to businesses to help reduce the financial strain that they are facing during the COVID-19 pandemic. Accordingly, By-law 57-20 – A By-law to Amend By-law 34-12 and By-law 18-20 was adopted at the April 29, 2020 session of County Council.

At the April 14, 2020 Tax Policy Working Group (TPWG) meeting, lower-tier municipalities indicated that they would remit any tax dollars they received to the County of Renfrew on the original June 30, 2020 due date. To date we have received full or partial levy payment from 16 of our 17 lower tier municipalities and have contacted the one municipality to remind them of their outstanding levy payment.

#### 11. **Symantec Software Licenses Lease Agreement**

Renewal for the County of Renfrew's two Symantec/Broadcom security software licenses were due and Information Technology staff determined the best option available. Previously, the County of Renfrew was able to renew these licenses using a three-year renewal that was paid annually to obtain a lower price. Unfortunately, this option is no longer available. Symantec has sold off these two security software products to Broadcom, therefore we now have to purchase these software security licenses as new licenses and not renewals. Also, over the past three years, we have added an additional 50 computers to our network resulting in an increase to the required number of licenses for each piece of software. Symantec/Broadcom was able to provide us with a discount that is comparable to the renewal pricing. The 2020 Information Technology Budget included a budgeted amount of \$15,100 and the annual lease payment is \$13,630.25 + \$1,771.93 HST for a total annual lease payment of \$15,402.18. At our June meeting, our Committee adopted the following resolution recommending that the By-law and lease agreement be brought forward to County Council:

**"RESOLUTION NO. FA-CC-20-06-56**

Moved by: Councillor Hunt

Seconded by: Councillor Doncaster

THAT the Finance & Administration Committee recommends that County Council adopt a By-law authorizing the Warden and the Clerk to sign a lease agreement with Macquarie Equipment Finance Ltd. for Symantec/Broadcom Software Licenses."

Unfortunately, staff did not receive the final lease agreement from Macquarie Financing Ltd. by the June County Council meeting, but it has now been received and the By-law, lease opinion and agreement are attached as Appendix XI for the information of this Committee and consideration at the August 26, 2020 session.

## **RESOLUTIONS**

#### 12. **2019 Auditor's Report**

**Recommendation:** THAT the Finance & Administration Committee recommends to County Council that the Financial Report for the Corporation of the County of Renfrew for the year ended December 31, 2019 be approved.

**Background**

Ms. Karen Black, CPA, CA Partner of the auditing firm of Scott, Rosien Black & Locke, Chartered Accountants will be present at the meeting to overview the Draft 2019 Auditors' Report for the Corporation of the County of Renfrew.

A copy of the 2019 Financial Report will be posted on the County of Renfrew website after our August session of County Council.

In accordance with the rules and regulations of the Institute of Chartered Professional Accountants of Canada the Auditors' Report must be approved by the governing body for the Corporation.

Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black & Locke has provided us with the following:

- a) Attached as Appendix XII is a letter addressed to Ms. Jennifer Murphy, Chair of the Finance & Administration Committee confirming their independence with respect to the relationship between the County of Renfrew and their firm in order for them to express an objective opinion on the financial statements of the Corporation of the County of Renfrew. They have advised that the total fees charged to the County of Renfrew for audit services were \$47,001.00 and \$7,607.00 for other services during the period from January 1, 2019 to December 31, 2019.
- b) Attached as Appendix XIII is a letter addressed to the County of Renfrew from Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black & Locke advising that as part of the audit process they are to bring to our attention any matters encountered and to offer comments and recommendations. Accordingly, as a result of their audit examination and after reviewing and testing the Corporation's financial systems and related internal control they have no specific recommendations that need to be considered by Council at this time.
- c) Attached as Appendix XIV is a letter addressed to Councillor Jennifer Murphy, Finance Committee from Ms. Karen Black, CPA, CA, Partner, Scott Rosien Black & Locke providing their audit findings for the Corporation of the County of Renfrew.
- d) The Draft 2019 Financial Report is attached as Appendix XV.

## JUNE 2020 - YEAR-TO-DATE

To the Warden and Members of the Renfrew County Council:

The following is an itemized statement of remuneration and expenses paid to, and on behalf of each member of Renfrew County Council.

Name	Payroll				Payroll & Accounts Payable	Payroll & Accounts Payable	Accounts Payable		TOTAL
	Salary	ADHOC Per Diem	Mileage	Expenses	FCM AMO Advocacy / Delegations	CONVENTION Expenses (\$3,900 max)	ADHOC Expenses	OTHER Expenses	
Bennett, David	5,863.35	0.00	530.00	0.00	0.00	0.00	0.00	0.00	6,393.35
Brose, James	6,742.50	486.00	469.64	0.00	0.00	813.06	0.00	0.00	8,511.20
Doncaster, Glenn	5,863.35	972.00	707.00	0.00	2,226.31	813.06	0.00	0.00	10,581.72
Donohue, Michael	7,030.00	972.00	640.51	0.00	161.35	1,616.02	0.00	0.00	10,419.88
Emon, Peter	5,863.35	1,944.00	778.80	0.00	6,932.61	0.00	0.00	0.00	15,518.76
Grills, Deborah	5,863.35	0.00	670.88	0.00	0.00	0.00	0.00	0.00	6,534.23
Hunt, Brian	5,863.35	243.00	686.10	0.00	0.00	0.00	0.00	0.00	6,792.45
Keller, Sheldon	5,863.35	0.00	999.46	0.00	0.00	0.00	0.00	0.00	6,862.81
Love, Kim	6,742.50	486.00	736.64	0.00	0.00	0.00	0.00	0.00	7,965.14
Lynch, Daniel (Stack, Walter)	5,863.35	729.00	1,067.84	0.00	0.00	2,805.76	0.00	0.00	10,465.95
Murphy, Jennifer	6,742.50	1,215.00	565.44	0.00	0.00	1,448.05	0.00	290.14	10,261.13
Peckett, Tom	6,742.50	0.00	764.64	0.00	0.00	810.61	0.00	0.00	8,317.75
Regier, Cathy	5,863.35	0.00	162.38	0.00	0.00	1,616.03	0.00	0.00	7,641.76
Reinwald, John	5,863.35	486.00	718.88	0.00	0.00	0.00	0.00	0.00	7,068.23
Robinson, Debbie	26,775.00	4,860.00	749.47	38.06	0.00	0.00	0.00	5,845.70	38,268.23
Sweet, Robert	7,030.00	1,215.00	363.44	0.00	0.00	0.00	0.00	0.00	8,608.44
Visneskie Moore, Janice	5,863.35	0.00	309.76	0.00	0.00	0.00	0.00	0.00	6,173.11
<b>TOTAL</b>	<b>\$ 126,438.50</b>	<b>\$ 13,608.00</b>	<b>\$ 10,920.88</b>	<b>\$ 38.06</b>	<b>\$ 9,320.27</b>	<b>\$ 9,922.59</b>	<b>\$ -</b>	<b>\$ 6,135.84</b>	<b>\$ 176,384.14</b>

2020-08-10	COUNTY OF RENFREW			1
TREASURER'S REPORT - GENERAL REVENUE FUND				
June 2020				
	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
PUBLIC WORKS	4,252,920	4,752,516	(499,596)	16,899,091
Operations Committee	4,252,920	4,752,516	(499,596)	16,899,091
PROPERTY - Pembroke Admin	147,185	248,096	(100,911)	464,053
PROPERTY - Renfrew County Place	(91,979)	(131,023)	39,044	(234,273)
PROPERTY - Base Stations	(99,325)	(81,006)	(18,319)	0
PROPERTY - Arnprior Office	(39,644)	(40,348)	704	0
PROPERTY - Renfrew OPP	(72,428)	(77,571)	5,143	0
FORESTRY DEPT.	23,984	6,383	17,601	27,444
TRAILS DEPT.	28,768	149,753	(120,985)	304,500
GIS	117,958	121,004	(3,046)	241,997
ECONOMIC DEVELOPMENT	120,839	202,795	(81,956)	428,057
ENTERPRISE CENTRE	14,028	11,023	3,005	28,055
OTTAWA VALLEY TOURIST ASSOCIATION	93,430	134,771	(41,341)	269,549
PLANNING DEPARTMENT	323,297	342,160	(18,863)	684,320
Development & Property Committee	566,112	886,037	(319,925)	2,213,702
BONNECHERE MANOR	726,940	726,942	(2)	1,453,880
MIRAMICHI LODGE	608,513	608,514	(1)	1,217,025
OTHER LONG TERM CARE	33,515	48,894	(15,379)	97,783
HEALTH SERVICES	799,001	799,002	(1)	1,598,003
PARAMEDIC SERVICE	3,935,275	3,671,152	264,123	7,998,059
EMERGENCY MANAGEMENT	82,985	117,372	(34,387)	184,738
Health Committee	6,186,229	5,971,876	214,353	12,549,488
ONTARIO WORKS	458,331	573,887	(115,556)	1,245,175
CHILD CARE	176,189	256,540	(80,351)	512,780
SOCIAL HOUSING	2,443,608	2,444,306	(698)	4,892,189
Social Services Committee	3,078,128	3,274,733	(196,605)	6,650,144
MEMBERS OF COUNCIL	202,368	261,044	(58,676)	611,092
GENERAL - ADMINISTRATION	375,660	469,781	(94,121)	912,775
INFORMATION TECHNOLOGY	186,744	279,754	(93,010)	459,507
HUMAN RESOURCES DEPARTMENT	109,690	121,502	(11,812)	242,024
Publicity/Public Relations	1,276	7,500	(6,224)	15,000
AGRICULTURE & REFORESTATION	1,520	10,002	(8,482)	20,000
PROVINCIAL OFFENCES ADMINISTRATION	(111,057)	(282,287)	171,230	(560,264)
PROPERTY ASSESSMENT	777,724	777,724	0	1,555,448
FINANCIAL EXPENSE	2,869,946	348,173	2,521,773	9,808,279
Finance & Administration Committee	4,413,872	1,993,193	2,420,679	13,063,861
Total Net Expenses	18,497,261	16,878,355	1,618,906	51,376,286
County Levy	23,626,957	23,626,952	5	47,253,904
Other Revenue	3,112,563	1,687,385	1,425,178	4,122,382
Total Revenue	26,739,520	25,314,337	1,425,183	51,376,286
Municipal Surplus / ( Deficit)	8,242,260	8,435,982	(193,722)	0

2020-08-10

COUNTY OF RENFREW  
TREASURER'S REPORT - GENERAL REVENUE FUND  
June 2020

1

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>MEMBERS OF COUNCIL</u></b>	<b><u>202,368</u></b>	<b><u>261,044</u></b>	<b><u>(58,676)</u></b>	<b><u>611,092</u></b>
AMO Board Expenses	6,350	4,165	2,185	10,000
Computer Supplies	9,399	2,502	6,897	5,000
Council - Conventions	9,923	31,200	(21,277)	62,400
Council - Mileage	10,921	17,500	(6,579)	42,000
Council - Salaries	99,664	101,575	(1,912)	243,784
Councillor Benefits - EHC/Dental	19,037	25,000	(5,963)	60,000
Councillor Group Insurance	2,210	2,290	(80)	5,500
Councillor Liability Insurance	8,338	8,150	188	8,150
Councillor Ad Hoc Meeting per Diem	8,748	12,015	(3,267)	28,834
Ad Hoc Meeting Expenses	0	0	0	0
CPP,UIC,Employer Health Tax	7,925	6,665	1,260	16,000
FCM Board Expenses	2,226	4,165	(1,939)	10,000
Hospitality	5,826	10,002	(4,176)	20,000
Office Supplies	3,939	2,502	1,437	5,000
Legal	0	1,002	(1,002)	2,000
Recoveries - County	(29,679)	(29,700)	21	(59,400)
Recoveries - Outside	0	0	0	0
Recoveries - Federal	(1,012)	0	(1,012)	0
Special Events	744	27,085	(26,341)	65,000
Warden's Salary & Per Diem	31,635	30,761	874	73,824
Warden's Expenses	6,174	4,165	2,009	10,000
Warden's Banquet Expense	0	0	0	3,000
<b><u>GENERAL - ADMINISTRATION</u></b>	<b><u>375,660</u></b>	<b><u>469,781</u></b>	<b><u>(94,121)</u></b>	<b><u>912,775</u></b>
Bank Charges - Moneris	678	648	30	1,300
Computer Maintenance	25,211	19,002	6,209	38,000
Conferences & Conventions	2,437	1,998	439	4,000
Depreciation	823	1,500	(677)	3,000
Employee Benefits	126,558	145,035	(18,477)	290,075
General Legal & Audit	6,169	13,002	(6,833)	26,000
Membership Fees	32,307	29,784	2,523	29,784
COVID	10,232	0	10,232	0
Office Expense	8,011	13,002	(4,991)	26,000
Professional Development	0	2,502	(2,502)	5,000
Recovery - Other Departments	(338,878)	(338,286)	(592)	(676,575)
Recovery - Outside	0	(252)	252	(500)
Revenue - Provincial	(50,371)	0	(50,371)	0
Recruitment	2,093	0	2,093	3,000
Salaries	474,556	545,096	(70,540)	1,090,191
Special Projects - EOWC	18,603	9,750	8,853	19,500
Special Projects - Service Delivery Review	52,165	0	52,165	0
Special Projects - Strategic Plan	0	15,000	(15,000)	30,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - TRF from Reserves	0	0	0	0
Surplus Adjustment - Depreciation	(823)	(1,500)	677	(3,000)
Telephone	3,001	2,502	499	5,000
Travel	2,887	10,998	(8,111)	22,000

COUNTY OF RENFREW  
TREASURER'S REPORT - GENERAL REVENUE FUND  
June 2020

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>PROPERTY - Pembroke Admin</u></b>	<b><u>147,185</u></b>	<b><u>248,096</u></b>	<b><u>(100,911)</u></b>	<b><u>464,053</u></b>
Advertising	0	498	(498)	1,000
Capital - under threshold	0	0	0	0
COVID	12,314	0	12,314	0
Depreciation	113,790	121,002	(7,212)	242,000
Elevator Maintenance	3,029	3,762	(733)	7,529
Employee Benefits	27,980	32,337	(4,357)	64,673
Garbage Disposal	2,492	2,532	(40)	5,067
Groundskeeping	1,273	2,826	(1,553)	5,652
Insurance	32,594	32,128	466	32,128
Janitorial Contract	52,805	55,002	(2,197)	110,000
Legal	0	498	(498)	1,000
Lights,Heat & Power	43,316	61,500	(18,184)	123,000
Mechanical	6,517	9,750	(3,233)	19,500
Memberships/Subscriptions	753	1,248	(495)	2,500
Miscellaneous	1,775	1,398	377	2,800
Office Supplies	14,307	13,152	1,155	26,300
Professional Development	0	2,502	(2,502)	5,000
Recoveries - County	(13,430)	(14,022)	592	(28,052)
Recoveries - Other	(14)	0	(14)	0
Recruitment	307	378	(71)	750
Repairs & Maintenance	30,183	29,112	1,071	58,220
Revenue - Lease	(166,755)	(108,378)	(58,377)	(216,754)
Salaries	91,575	113,971	(22,396)	227,940
Security & Monitoring	3,433	3,000	433	6,000
Special Projects	0	0	0	0
Surplus Adjustment - Capital	98,585	1,950,000	(1,851,415)	3,900,000
Surplus Adjustment - Depreciation	(113,790)	(121,002)	7,212	(242,000)
Surplus Adjustment - TRF from Reserves	(98,585)	(1,950,000)	1,851,415	(3,900,000)
Surplus Adjustment - TRF to Reserves	0	0	0	0
Telephone	1,252	750	502	1,500
Travel	935	2,400	(1,465)	4,800
Vehicle Expenses	545	1,752	(1,207)	3,500
<b><u>PROPERTY - Renfrew County Place</u></b>	<b><u>(91,979)</u></b>	<b><u>(131,023)</u></b>	<b><u>39,044</u></b>	<b><u>(234,273)</u></b>
Bad Debts Expense	0	0	0	0
Capital - Under Threshold	634	9,228	(8,594)	18,450
COVID	15,509	0	15,509	0
Depreciation	96,747	89,502	7,245	179,000
Elevator Maintenance	4,163	3,372	791	6,746
Garbage Removal	1,984	1,896	88	3,790
Groundskeeping	12,073	10,752	1,321	21,501
Insurance	15,423	15,496	(73)	15,496
Insurance Claim Costs	0	0	0	0
Janitorial Contract	40,835	46,674	(5,839)	93,350
Lease Revenue- Outside	(137,482)	(168,276)	30,794	(336,552)
Lights,Heat & Power	43,715	47,502	(3,787)	95,000
Mechanical	2,978	8,160	(5,182)	16,320
Miscellaneous	11,648	2,490	9,158	4,972
Municipal Taxes	7,984	8,000	(16)	16,000
Office Supplies / Admin Costs	2,362	3,498	(1,136)	7,000
Recoveries - County	(151,708)	(172,542)	20,834	(345,085)
Recoveries - Outside	(15,735)	(6,000)	(9,735)	(12,000)
Repairs & Maintenance	14,292	10,464	3,828	20,922
Salaries & Benefits	35,190	45,377	(10,187)	90,754
Security & Monitoring	4,155	2,886	1,269	5,767
Surplus Adjustment - Capital	0	30,000	(30,000)	60,000
Surplus Adjustment - Depreciation	(96,747)	(89,502)	(7,245)	(179,000)
Surplus Adjustment - TRF from Reserves	0	(30,000)	30,000	(60,000)
Surplus Adjustment - TRF to Reserves	0	0	0	43,296
Special Projects	0	0	0	0
<b><u>PROPERTY - Base Stations</u></b>	<b><u>(99,325)</u></b>	<b><u>(81,006)</u></b>	<b><u>(18,319)</u></b>	<b><u>0</u></b>
BLDG - Repairs & Maint	20,453	16,476	3,977	32,964
Capital Under Threshold	0	0	0	0
Depreciation	30,947	30,882	65	61,750
Groundskeeping	21,959	22,122	(163)	44,245
Internal Charges	0	0	0	0
Janitorial Contract	3,664	15,714	(12,050)	31,416
Lights, Heat & Power	13,093	18,150	(5,057)	36,300
Mechanical	361	5,214	(4,853)	10,416
Misc - Building Expenses	2,794	3,096	(302)	6,160
Recoveries - County	(161,650)	(161,778)	128	(323,556)
Recoveries - Outside	0	0	0	0
Surplus Adjustment - Capital	0	0	0	12,000
Surplus Adjustment - Depreciation	(30,947)	(30,882)	(65)	(61,750)
Surplus Adjustment - TRF from Reserves	0	0	0	(12,000)
Surplus Adjustment - TRF to Reserves	0	0	0	162,055
Special Projects	0	0	0	0

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	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>PROPERTY - Arnprior Office</u></b>	<b><u>(39,644)</u></b>	<b><u>(40,348)</u></b>	<b><u>704</u></b>	<b><u>0</u></b>
Bldg - Repairs & Maintenance	1,707	2,748	(1,041)	5,500
Capital Under Threshold	0	0	0	0
Depreciation	19,275	19,002	273	38,000
Groundskeeping	1,901	2,010	(109)	4,023
Insurance	2,633	2,678	(45)	2,678
Janitorial Contract	14,825	13,500	1,325	27,000
Legal	0	0	0	0
Lights, Heat & Power	6,253	6,624	(371)	13,249
Mechanical	1,489	1,002	487	2,000
Misc Bldg Other	0	252	(252)	500
Purchased Service	0	0	0	0
Recoverable County	(69,087)	(69,912)	825	(139,825)
Recoverable Outside	0	0	0	0
Recovery-Province	0	0	0	0
Security	637	750	(113)	1,500
Telephone	0	0	0	0
Surplus Adjustment - TRF to Reserves	0	0	0	83,375
Surplus Adjustment - Depreciation	(19,275)	(19,002)	(273)	(38,000)
Surplus Adjustment - Capital	0	7,998	(7,998)	16,000
Surplus Adjustment - TRF from Reserves	0	(7,998)	7,998	(16,000)
<b><u>PROPERTY - Renfrew OPP</u></b>	<b><u>(72,428)</u></b>	<b><u>(77,571)</u></b>	<b><u>5,143</u></b>	<b><u>0</u></b>
Salaries / Benefits	14,958	9,380	5,578	18,759
Capital Under Threshold	0	0	0	0
Garbage Removal	992	1,050	(58)	2,100
Groundskeeping	15,787	14,760	1,027	29,520
Heat, Light & Power	0	0	0	0
Insurance	11,890	12,078	(188)	12,078
Interest Expense	10,727	10,727	0	121,314
Internal Charges	5,878	5,874	4	11,752
Janitorial Contract	0	0	0	0
Depreciation	58,037	57,750	287	115,500
Mechanical	7,607	0	7,607	0
Municipal Taxes	21,279	20,328	951	40,656
Office Expenses	1,092	0	1,092	0
Repairs & Maint	8,750	15,756	(7,006)	31,510
Revenue - Lease - Base Rent	(230,579)	(230,580)	1	(461,158)
Revenue - Lease - Expense Recoveries	(79,431)	(73,188)	(6,243)	(146,375)
Security/Monitoring	2,377	0	2,377	0
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(58,037)	(57,750)	(287)	(115,500)
Surplus Adjustment - From Reserves	0	0	0	0
Surplus Adjustment - Debt Principal Payments	136,244	136,244	0	274,539
Surplus Adjustment - TRF To Reserves	0	0	0	65,305
<b><u>INFORMATION TECHNOLOGY</u></b>	<b><u>186,744</u></b>	<b><u>279,754</u></b>	<b><u>(93,010)</u></b>	<b><u>459,507</u></b>
Annual Software Maintenance Fees	29,893	100,000	(70,107)	100,000
Communication Fees	13,620	12,348	1,272	24,700
Computer Technology Supplies	468	4,998	(4,530)	10,000
Corporate Software	0	1,902	(1,902)	3,800
Depreciation	17,537	16,002	1,535	32,000
Fringe Benefits	61,846	64,200	(2,354)	128,395
COVID	4,324	0	4,324	0
Office Expense	664	552	112	1,100
Professional Development	454	2,976	(2,522)	5,950
Purchased Services	0	4,998	(4,998)	10,000
Recoveries - County	(162,754)	(162,756)	2	(325,509)
Recoveries - Outside	0	(1,002)	1,002	(2,000)
Recoveries - Province	0	0	0	0
Salaries	230,475	242,886	(12,411)	485,771
Surplus Adjustment - Capital	20,865	43,500	(22,635)	87,000
Surplus Adjustment - Depreciation	(17,537)	(16,002)	(1,535)	(32,000)
Surplus Adjustment - TRF from Reserves	(20,000)	(43,500)	23,500	(87,000)
Surplus Adjustment - TRF to Reserves	0	0	0	0
Telephone Costs	2,159	2,652	(493)	5,300
Travel	4,731	6,000	(1,269)	12,000



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	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>HUMAN RESOURCES DEPARTMENT</u></b>	<b><u>109,690</u></b>	<b><u>121,502</u></b>	<b><u>(11,812)</u></b>	<b><u>242,024</u></b>
Benefits	50,865	62,771	(11,906)	125,544
Capital Under Threshold	0	0	0	0
Conference & Convention	0	1,998	(1,998)	4,000
COVID	3,142	0	3,142	0
Depreciation	231	252	(21)	500
Expenses Recoverable From Others	6,122	4,998	1,124	10,000
Legal Fees	15,396	4,998	10,398	10,000
Membership Fees	1,425	1,500	(75)	3,000
Office Expense	15,268	16,500	(1,232)	33,000
Professional Development	407	2,502	(2,095)	5,000
Purchased Services	63,155	49,500	13,655	99,000
Recovery - County Departments	(262,812)	(262,812)	0	(525,623)
Recovery - Federal	0	0	0	(1,000)
Recovery - Outside Agencies	(5,311)	(16,002)	10,691	(32,000)
Recovery - Province	0	0	0	0
Recruitment	2,247	0	2,247	0
Salaries	217,002	246,051	(29,049)	492,103
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(231)	(252)	21	(500)
Travel	2,782	9,498	(6,716)	19,000
<b><u>FORESTRY DEPT.</u></b>	<b><u>23,984</u></b>	<b><u>6,383</u></b>	<b><u>17,601</u></b>	<b><u>27,444</u></b>
Advertising	0	150	(150)	300
Conventions	110	900	(790)	1,800
COVID	21	0	21	0
Depreciation	11,506	9,000	2,506	18,000
Legal	0	450	(450)	900
Maintenance Operations	0	0	0	0
Memberships/Subscriptions	7,307	4,452	2,855	8,900
Miscellaneous	964	498	466	1,000
Office Supplies	796	1,452	(656)	2,900
Professional Development	0	750	(750)	1,500
Property Survey Costs	0	0	0	0
Recoveries - Other	0	(1,002)	1,002	(2,000)
Recoveries - Donations	0	0	0	0
Revenues - Timber Sales	(68,114)	(90,000)	21,886	(180,000)
Salaries / Benefits	99,304	104,975	(5,671)	209,950
Salary Allocations	(24,000)	(24,000)	0	(48,000)
Small Tools / Supplies	0	498	(498)	1,000
Special Project - Well Remediation	0	2,502	(2,502)	5,000
Special Project - Other	0	1,002	(1,002)	2,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(11,506)	(9,000)	(2,506)	(18,000)
Surplus Adjustment - TRF to Reserves	0	0	0	14,694
Surplus Adjustment - TRF from Reserves	0	(6,198)	6,198	(12,400)
Travel	3,955	2,502	1,453	5,000
Tree Marking	536	2,700	(2,164)	5,400
Tree Planting	0	1,002	(1,002)	2,000
Vehicle Expenses	3,105	3,750	(645)	7,500
Weed Inspection	0	0	0	0
<b><u>TRAILS DEPT.</u></b>	<b><u>28,768</u></b>	<b><u>149,753</u></b>	<b><u>(120,985)</u></b>	<b><u>304,500</u></b>
Salaries / Benefits	0	8,249	(8,249)	16,500
Salary Allocations	24,000	24,000	0	48,000
Algonquin - Rental Recoveries	(16,435)	(15,000)	(1,435)	(25,000)
Algonquin Trail Development	17,823	121,002	(103,179)	242,000
Algonquin Trail Federal Recoveries	0	0	0	0
Algonquin Trail Municipal Recoveries	0	0	0	0
Algonquin Trail Donations	0	0	0	(6,703,190)
Algonquin Trail Other Recoveries	0	0	0	0
Algonquin Trail Prov Recoveries	0	0	0	0
CN Rail Development	0	0	0	0
K&P Rail Line Development	1,140	10,752	(9,612)	21,500
K&P Rail Recoveries Municipal	0	0	0	0
Office Expense	0	252	(252)	500
Recruitment	0	498	(498)	1,000
Surplus Adj - Capital	2,240	34,212	(31,972)	6,771,612
Surplus Adj - Trf From Reserve	0	(34,212)	34,212	(68,422)
Travel	0	0	0	0

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<b><u>GIS</u></b>	<b><u>117,958</u></b>	<b><u>121,004</u></b>	<b><u>(3,046)</u></b>	<b><u>241,997</u></b>
Salaries	82,503	86,645	(4,142)	173,292
Benefits	21,572	22,101	(529)	44,205
Conventions	142	252	(110)	500
Professional Development	0	252	(252)	500
Travel	273	252	21	500
Office Supplies	81	1,002	(921)	2,000
Computer Supply/Maintenance	13,104	12,750	354	25,500
Cell Telephone/Pagers	152	0	152	0
Membership	100	0	100	0
Special Project	0	0	0	0
Recoverable Outside	(318)	(1,752)	1,434	(3,500)
Recoveries - Municipal	0	(1,500)	1,500	(3,000)
Recoveries - Federal	0	0	0	0
Weed Inspection	347	1,002	(655)	2,000
<b><u>PUBLIC WORKS</u></b>	<b><u>4,252,920</u></b>	<b><u>4,752,516</u></b>	<b><u>(499,596)</u></b>	<b><u>16,899,091</u></b>
Administration	596,522	597,309	(787)	1,121,294
Capital Works - Operating Expenses	178,733	181,696	(2,963)	547,634
Equipment	506,807	595,218	(88,411)	1,180,577
Housing	74,700	122,818	(48,118)	186,550
Maintenance	2,582,178	2,854,223	(272,045)	5,576,361
Depreciation	4,760,760	4,599,996	160,764	9,200,000
Surplus Adjustment - Capital	2,710,244	1,292,225	1,418,019	23,474,113
Surplus Adjustment - Depreciation	(4,760,760)	(4,599,996)	(160,764)	(9,200,000)
Surplus Adjustment - Temp Loans	(536,802)	0	(536,802)	(2,750,000)
Surplus Adjustment - TRF to Reserves	0	0	0	0
Surplus Adjustment - TRF from Reserves	(1,509,112)	(197,225)	(1,311,887)	(10,989,933)
Recoveries - Federal	0	0	0	(15,000)
Recoveries - Donations In Kind	0	0	0	0
Recoveries - Other	(10,970)	(14,998)	4,028	(75,000)
Recoveries - Provincial	(339,380)	(678,750)	339,370	(1,357,505)
Clearing	0	0	0	0
<b><u>BONNECHERE MANOR</u></b>	<b><u>726,940</u></b>	<b><u>726,942</u></b>	<b><u>(2)</u></b>	<b><u>1,453,880</u></b>
Total Municipal Cost	1,047,917	1,047,918	(2)	2,095,833
Recoveries - City of Pembroke	(320,976)	(320,976)	(0)	(641,953)
<b><u>MIRAMICHI LODGE</u></b>	<b><u>608,513</u></b>	<b><u>608,514</u></b>	<b><u>(1)</u></b>	<b><u>1,217,025</u></b>
Total Municipal Cost	877,199	877,200	(1)	1,754,397
Recoveries - City of Pembroke	(268,686)	(268,686)	0	(537,372)
<b><u>OTHER LONG TERM CARE</u></b>	<b><u>33,515</u></b>	<b><u>48,894</u></b>	<b><u>(15,379)</u></b>	<b><u>97,783</u></b>
North Renfrew Long Term Care	58,701	70,482	(11,781)	140,959
City of Pembroke Share	(25,186)	(21,588)	(3,598)	(43,176)
<b><u>HEALTH SERVICES</u></b>	<b><u>799,001</u></b>	<b><u>799,002</u></b>	<b><u>(1)</u></b>	<b><u>1,598,003</u></b>
Renfrew County & District Health Unit	799,001	799,002	(1)	1,598,003
Renfrew County & District Health Unit - Rebate	0	0	0	0
<b><u>Publicity/Public Relations</u></b>	<b><u>1,276</u></b>	<b><u>7,500</u></b>	<b><u>(6,224)</u></b>	<b><u>15,000</u></b>
Publicity/Public Relations Service	1,276	7,500	(6,224)	15,000
Recoveries	0	0	0	0

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<b><u>ECONOMIC DEVELOPMENT</u></b>	<b><u>120,839</u></b>	<b><u>202,795</u></b>	<b><u>(81,956)</u></b>	<b><u>428,057</u></b>
Benefits	31,689	32,890	(1,201)	65,782
Business Directory	0	0	0	0
Computer Maintenance	7,889	2,100	5,789	4,200
Conventions	0	1,752	(1,752)	3,500
COVID	6,026	0	6,026	0
Depreciation	0	0	0	0
Hospitality	301	750	(449)	1,500
Legal	0	0	0	0
Marketing Program	11,913	33,252	(21,339)	66,500
Memberships/Subscriptions	2,506	1,248	1,258	2,500
Miscellaneous	0	0	0	0
Office Expense	2,291	1,998	293	4,000
Ottawa River Waterway Project	0	0	0	0
Professional Development/Staff Training	198	498	(300)	1,000
Recoveries - Federal	(70,000)	0	(70,000)	0
Recoveries-Other	(13,660)	(4,998)	(8,662)	(10,000)
Recoveries-Provincial	0	(15,858)	15,858	(31,715)
Recruitment	0	0	0	0
Salaries	118,918	125,301	(6,383)	250,605
Special Projects - Ride Share	0	11,130	(11,130)	22,260
Special Projects - Agriculture	22,470	0	22,470	22,470
Special Projects - RED	0	7,230	(7,230)	14,455
Special Projects - Renfrewshire Twinning	0	2,502	(2,502)	5,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	0	0	0	0
Surplus Adjustment - Transfer From Reserves	0	0	0	0
Travel	299	3,000	(2,701)	6,000
<b><u>ENTERPRISE CENTRE</u></b>	<b><u>14,028</u></b>	<b><u>11,023</u></b>	<b><u>3,005</u></b>	<b><u>28,055</u></b>
Benefits	16,144	17,128	(984)	34,261
Marketing	1,770	3,750	(1,980)	7,500
Miscellaneous	0	0	0	0
COVID	211	0	211	0
Office Expenses	11,864	2,250	9,614	4,500
Professional Development	0	498	(498)	1,000
Purchased Service	3,071	3,072	(1)	6,143
Recoveries - Federal	(250)	0	(250)	0
Recoveries - Municipalities	(6,000)	(6,000)	0	(6,000)
Recoveries - Other	0	(2,502)	2,502	(5,000)
Recoveries - Provincial	(82,890)	(82,098)	(792)	(164,200)
Salaries	65,156	68,673	(3,517)	137,351
Special Projects	2,748	2,502	246	5,000
Summer Company - Special Projects	9,525	10,500	(975)	21,000
Summer Company - Provincial Revenue	(9,525)	(10,500)	975	(21,000)
Starter Company - Provincial Revenue	(63,889)	(27,498)	(36,391)	(55,000)
Starter Company - Other Revenue	0	0	0	0
Starter Company - Special Projects	63,889	27,498	36,391	55,000
Telephone/Internet Access	1,720	1,752	(32)	3,500
Travel	483	1,998	(1,515)	4,000
<b><u>OTTAWA VALLEY TOURIST ASSOCIATION</u></b>	<b><u>93,430</u></b>	<b><u>134,771</u></b>	<b><u>(41,341)</u></b>	<b><u>269,549</u></b>
Salaries	61,871	92,112	(30,241)	184,228
Benefits	16,623	27,723	(11,100)	55,448
Direct Contribution to OVTA (to 2022)	14,937	14,936	1	29,873
Recoveries	0	0	0	0
<b><u>PLANNING DEPARTMENT</u></b>	<b><u>323,297</u></b>	<b><u>342,160</u></b>	<b><u>(18,863)</u></b>	<b><u>684,320</u></b>
Computer Supplies / Maintenance	9,075	6,000	3,075	12,000
Conventions	994	1,500	(506)	3,000
County Official Plan	0	1,500	(1,500)	3,000
COVID	657	0	657	0
Depreciation	0	0	0	0
Employee Benefits	82,790	86,425	(3,635)	172,854
Land Division Advertisement Costs	0	0	0	0
Legal Fees	2,059	498	1,561	1,000
Memberships	562	1,752	(1,190)	3,500
Miscellaneous	1,794	0	1,794	0
Office Expense	7,396	8,250	(854)	16,500
Professional Development	55	1,500	(1,445)	3,000
Recruitment	0	1,002	(1,002)	2,000
Revenues - Municipal Projects	0	(10,002)	10,002	(20,000)
Revenues - Other	(77)	(1,002)	925	(2,000)
Revenues - Service Charges	(17,810)	(17,502)	(308)	(35,000)
Revenues - Severance Applications	(50,050)	(68,748)	18,698	(137,500)
Revenues - Special Projects	0	0	0	0
Revenues - Subdivision Applications	(14,900)	(12,498)	(2,402)	(25,000)
Salaries	298,993	337,233	(38,240)	674,466
Special Projects	0	0	0	0
Special Projects - Algonquin Land Claim	69	0	69	0
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	0	0	0	0
Surplus Adjustment - TRF from Reserves	0	0	0	0
Travel	1,691	6,252	(4,561)	12,500
<b><u>AGRICULTURE &amp; REFORESTATION</u></b>	<b><u>1,520</u></b>	<b><u>10,002</u></b>	<b><u>(8,482)</u></b>	<b><u>20,000</u></b>
Reforestation - Grants in Lieu	0	7,500	(7,500)	15,000
Forest Fire Protection	1,520	2,502	(982)	5,000

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	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b>ONTARIO WORKS</b>	<b>458,331</b>	<b>573,887</b>	<b>(115,556)</b>	<b>1,245,175</b>
Social Assistance - Benefits	6,028,086	6,421,494	(393,408)	12,843,000
Ontario Works Program Administration	1,754,417	1,984,006	(229,589)	4,242,415
Homelessness	5,000	5,000	0	5,000
Emergency Energy Fund	0	0	0	0
Depreciation	10,246	12,252	(2,006)	24,500
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(10,246)	(12,252)	2,006	(24,500)
Surplus Adjustment - TRF From Reserve	0	0	0	0
Provincial Subsidy - Social Assistance - Benefits	(6,016,158)	(6,405,498)	389,340	(12,811,000)
Provincial Subsidy - Ontario Works Program Admin	(1,153,735)	(1,198,007)	44,272	(2,534,255)
Other Revenue	(5,000)	(5,000)	0	(5,000)
Municipal Contribution - City of Pembroke	(154,279)	(228,108)	73,829	(494,985)
<b>CHILD CARE</b>	<b>176,189</b>	<b>256,540</b>	<b>(80,351)</b>	<b>512,780</b>
Administration	207,282	247,874	(40,592)	492,753
Fee Subsidy	788,776	1,624,998	(836,222)	3,250,000
General Operating	644,309	602,772	41,537	1,205,547
Depreciation	0	0	0	0
OW Child Care	19,103	38,502	(19,400)	77,000
Family Support	0	0	0	0
Healthy Kids	0	0	0	0
Special Needs Resourcing	323,267	519,914	(196,647)	1,039,306
Special Purpose	892,736	803,532	89,204	1,607,071
Pay Equity	61,478	61,476	2	122,957
Licensed Family Home Day Care	120,027	177,862	(57,835)	355,720
Licensed Family Home Day Care - Recoveries	(120,027)	(177,862)	57,835	(355,720)
Expansion Plan	244,019	683,814	(439,795)	1,367,625
Early Years	762,387	775,627	(13,240)	1,551,241
Early Years Subsidy	(762,387)	(775,627)	13,240	(1,551,241)
Provincial Subsidy	(2,984,696)	(4,297,099)	1,312,403	(8,591,025)
Surplus Adjustment - Depreciation	0	0	0	0
Surplus Adjustment - From Reserves	0	0	0	0
Municipal Contribution - City of Pembroke	(20,085)	(29,243)	9,158	(58,454)
<b>SOCIAL HOUSING</b>	<b>2,443,608</b>	<b>2,444,306</b>	<b>(698)</b>	<b>4,892,189</b>
Admin Charges	65,218	65,220	(2)	130,435
Affordable Housing - Tax Rebate	3,300	4,000	(700)	12,000
HR Charges	40,457	40,458	(2)	80,913
IT Charges	16,906	16,908	(2)	33,812
Legal	0	0	0	0
Non Profit Housing	655,276	655,308	(32)	1,310,611
Office Supplies	779	498	281	1,000
Purchased Service - 5 Year HPP Update	0	0	0	0
PROV REV - STRONG COMMUNITY RENT SUP	(70,043)	(70,044)	1	(140,086)
PROV REV - CHPI	(1,487,642)	(723,804)	(763,838)	(1,447,608)
PROV REV - IAH	(369,712)	(54,000)	(315,712)	(108,000)
PROV REV - SDV PHB	(51,837)	0	(51,837)	0
PROV REV - OPHI	(796,273)	(211,752)	(584,521)	(423,500)
PROV REV - SIF	0	0	0	0
PROV (FED) SUBSIDY -SOCIAL HOUSING	(629,896)	(629,896)	0	(1,259,793)
RCHC TRANSFER - BASE	2,569,451	2,569,446	5	5,358,897
RCHC TRANSFER - CAPITAL	0	0	0	1,653,062
RCHC TRANSFER - STRONG COMMUNITY RENT SUPP	70,043	70,044	(1)	140,086
RCHC TRANSFER - IAH	369,712	54,000	315,712	108,000
RCHC TRANSFER - CHPI	1,487,642	723,804	763,838	1,447,608
RCHC TRANSFER - SDV PHB	51,837	0	51,837	0
RCHC TRANSFER - OPHI	796,273	211,752	584,521	423,500
RCHC TRANSFER - SIF	0	0	0	0
Recoveries - Outside	0	0	0	(220,000)
Special Projects - IAH - Petawawa	0	0	0	0
Special Projects - SIF	0	0	0	0
Surplus Adjustment - TRF To Reserves	0	0	0	0
Surplus Adjustment - TRF from Reserves	0	0	0	(1,483,904)
Travel	677	1,002	(325)	2,000
Municipal Contribution - City of Pembroke - Capital	0	0	0	(169,158)
Municipal Contribution - City of Pembroke	(278,559)	(278,638)	79	(557,686)

COUNTY OF RENFREW  
TREASURER'S REPORT - GENERAL REVENUE FUND  
June 2020

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>PARAMEDIC SERVICE</u></b>	<b><u>3,935,275</u></b>	<b><u>3,671,152</u></b>	<b><u>264,123</u></b>	<b><u>7,998,059</u></b>
Admin - Admin Charge	58,630	58,632	(2)	117,260
Admin - Base Hospital Charges	85,309	32,502	52,807	65,000
Admin - Communication & Computer Expense	112,171	119,850	(7,679)	239,700
Admin - Conferences & Conventions	430	2,502	(2,072)	5,000
Admin - Employee Benefits	111,927	201,135	(89,208)	402,267
Admin - HR Charge	78,751	78,750	1	157,501
Admin - IT Charge	24,180	24,180	0	48,360
Admin - Legal	10,272	7,500	2,772	15,000
Admin - Membership Fees	3,550	0	3,550	0
Admin - Office Expenses	25,083	19,500	5,583	39,000
Admin - Professional Development	16,736	19,998	(3,262)	40,000
Admin - Purchased Service	8,141	67,248	(59,107)	134,500
Admin - Salaries	492,707	780,676	(287,969)	1,561,352
Admin - Special Projects	2,414	32,502	(30,088)	65,000
Admin - Travel	21,186	19,998	1,188	40,000
Admin - Uniform Allowances	1,650	0	1,650	0
Paramedic - Base Station Expenses	36,039	43,002	(6,963)	86,000
Paramedic - Base Station Lease - External	20,198	24,498	(4,300)	49,000
Paramedic - Base Station - Internal	198,706	234,336	(35,630)	468,671
Paramedic - Employee Benefits	1,666,248	1,603,797	62,451	3,207,597
Paramedic - Insurance	135,360	125,035	10,325	125,035
Paramedic - Insurance Claims Costs	4,514	4,998	(484)	10,000
Paramedic - Uniform, Laundry	85,364	63,498	21,866	127,000
Paramedic - Salaries	5,850,694	4,893,779	956,915	9,787,560
Paramedic - Small Equipment & Supplies	164,882	193,272	(28,390)	386,540
Paramedic - Leased Equipment	11,869	0	11,869	0
Paramedic - COVID	447,364	0	447,364	0
Paramedic - Vehicle Operation & Maintenance	216,411	241,134	(24,723)	482,264
Paramedic - Salary Allocations - PW	44,345	44,346	(1)	88,689
Paramedic - Community Paramedic	0	207,500	(207,500)	415,000
Paramedic - Sprec Projects - PTSI & Fatigue Risk Mgt	451,580	279,498	172,082	559,000
Capital Under Threshold	0	0	0	0
Depreciation	560,792	472,500	88,292	945,000
Recovery - County	(13,869)	(13,866)	(3)	(27,737)
Recovery - Cross Border - Other Municipalities	0	0	0	0
Revenue - Interest	0	0	0	(70,000)
Recovery - Other Agency	0	(44,592)	44,592	(89,187)
Revenue - Other	(110,111)	(120,498)	10,387	(241,000)
Revenue - Donations	(11,200)	0	(11,200)	0
Revenue- Federal - DND / Indigenous	(137,961)	(122,994)	(14,967)	(245,988)
Revenue- Federal - PTSI & Fatigue Risk Mgt	(462,080)	(279,498)	(182,582)	(559,000)
Revenue - Provincial - Community Paramedic	(169,328)	(207,500)	38,172	(415,000)
Revenue - Provincial - One Time	0	0	0	0
Revenue - Provincial - Special	(716,295)	0	(716,295)	0
Revenue- Insurance Proceeds	0	0	0	0
Revenue- Provincial Subsidy	(4,265,611)	(4,436,238)	170,627	(8,872,473)
Surplus Adjustment - Capital	26,001	382,500	(356,499)	765,000
Surplus Adjustment - Depreciation	(560,792)	(472,500)	(88,292)	(945,000)
Surplus Adjustment - TRF to Reserves	0	0	0	945,000
Surplus Adjustment - TRF from Reserves	(26,001)	(382,500)	356,499	(765,000)
Municipal Contribution - City of Pembroke	(564,979)	(527,328)	(37,651)	(1,148,852)
<b><u>EMERGENCY MANAGEMENT</u></b>	<b><u>82,985</u></b>	<b><u>117,372</u></b>	<b><u>(34,387)</u></b>	<b><u>184,738</u></b>
911	49,654	60,000	(10,346)	60,000
Admin Charge (Paramedic Service)	13,869	13,872	(3)	27,738
Emergency Management	19,462	25,500	(6,038)	51,000
Fire Services Charges	0	0	0	110,000
Purchased Service	0	25,500	(25,500)	51,000
Recoveries - Provincial	0	0	0	0
Recoveries - Other	0	(7,500)	7,500	(115,000)

COUNTY OF RENFREW  
TREASURER'S REPORT - GENERAL REVENUE FUND  
June 2020

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>PROVINCIAL OFFENCES ADMINISTRATION</u></b>	<b><u>(111,057)</u></b>	<b><u>(282,287)</u></b>	<b><u>171,230</u></b>	<b><u>(560,264)</u></b>
Adjudication	14,010	40,428	(26,418)	80,850
Admin Charges	24,746	24,744	2	49,492
Bank Charges (Visa/Mastercard)	9,110	13,002	(3,892)	26,000
Certificates of Offence	3,257	4,998	(1,741)	10,000
City of Pembroke - Share of Net Revenue	15,952	40,547	(24,595)	80,477
Collection Costs	8,794	19,998	(11,204)	40,000
Computer & Technology	12,579	7,500	5,079	15,000
Conventions	0	1,578	(1,578)	3,150
COVID	3,260	0	3,260	0
Court Transcripts	281	1,500	(1,219)	3,000
Depreciation	3,208	3,252	(44)	6,500
Fringe Benefits	33,458	39,494	(6,036)	78,991
ICON Charges	6,597	12,678	(6,081)	25,350
Interpreter Fees	81	1,500	(1,419)	3,000
IT Charges	8,852	8,850	2	17,704
Lease/Building Costs	42,436	51,000	(8,564)	102,000
Legal Costs	244	498	(254)	1,000
Miscellaneous	59	498	(439)	1,000
Monitoring / Enforcement Fees	3,888	4,098	(210)	8,200
Office Equipment / Furniture	836	1,002	(167)	2,000
Office Supplies	554	3,252	(2,698)	6,500
Part III Prosecution	2,332	8,250	(5,918)	16,500
Postage	1,282	3,402	(2,120)	6,800
Purchase of Service - Prosecution	8,730	21,900	(13,170)	43,800
Purchase of Service - Notice of Fines	1,050	1,998	(948)	4,000
Revenues - POA Fines	(442,205)	(750,000)	307,795	(1,500,000)
Revenues - POA Recoveries	0	0	0	0
Revenues - POA Recoveries - Prov	0	0	0	0
Salaries	125,692	148,200	(22,508)	296,397
Satellite Courtroom Costs	0	0	0	4,925
Staff Training/Development	0	1,002	(1,002)	2,000
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - Depreciation	(3,208)	(3,252)	44	(6,500)
Surplus Adjustment - TRF from Reserves	0	0	0	0
Telephone	2,655	3,048	(393)	6,100
Travel	414	2,250	(1,836)	4,500
Witness Fees	0	498	(498)	1,000
<b><u>PROPERTY ASSESSMENT</u></b>	<b><u>777,724</u></b>	<b><u>777,724</u></b>	<b><u>0</u></b>	<b><u>1,555,448</u></b>
MPAC	777,724	777,724	0	1,555,448
<b><u>FINANCIAL EXPENSE</u></b>	<b><u>2,869,946</u></b>	<b><u>348,173</u></b>	<b><u>2,521,773</u></b>	<b><u>9,808,279</u></b>
Capping Costs (Forgone Revenue Approach)	0	0	0	0
County Share - Taxes Written Off	0	0	0	300,000
Provision for Bad Debt Expense	0	0	0	0
Provision for Unallocated Funds	0	150,000	(150,000)	300,000
Special Project - EORN - Gap Analysis & Cell Project	0	0	0	0
Surplus Adjustment - Capital	0	0	0	0
Surplus Adjustment - TRF to Reserves	2,671,773	0	2,671,773	8,394,713
Surplus Adjustment - Debt Principal	169,112	169,112	0	715,827
Interest Expense	29,061	29,061	0	97,739
Vacant Building Rebates	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>18,497,261</b>	<b>16,878,355</b>	<b>1,618,906</b>	<b>51,376,286</b>

COUNTY OF RENFREW  
TREASURER'S REPORT - GENERAL REVENUE FUND  
June 2020

	over / (under)			
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b>REVENUES</b>				
<b>COUNTY LEVY</b>	<b><u>23,626,957</u></b>	<b><u>23,626,952</u></b>	<b><u>5</u></b>	<b><u>47,253,904</u></b>
<b>PIL ADJUSTMENTS</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>(150,000)</u></b>
<b>WATERPOWER GENERATING STATION</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>394,109</u></b>
<b>RAILWAY/HYDRO RIGHTS-OF-WAY</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>5,000</u></b>
<b>SUPPLEMENTARY REVENUE</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>500,000</u></b>
<b>PROVINCIAL SUBSIDIES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Ontario Municipal Partnership Fund	0	0	0	0
Provincial - One Time	0	0	0	0
Move Ontario - Roads & Bridges	0	0	0	0
<b>OTHER REVENUE</b>	<b><u>3,112,563</u></b>	<b><u>1,687,385</u></b>	<b><u>1,425,178</u></b>	<b><u>3,373,273</u></b>
Interest Revenue	431,396	349,998	81,398	700,000
Other Revenue	20	0	20	0
BM Repayment of Solar Panel Loan	0	0	0	0
Gas Tax Funding	2,671,773	1,335,887	1,335,886	2,671,773
Donations In Kind	0	0	0	0
Proceeds - Sale of Assets	5,561	0	5,561	0
Gain / (Loss) - Sale of Assets	3,233	0	3,233	0
Licenses	580	1,500	(920)	1,500
<b>CONTRIBUTION FROM RESERVES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Surplus Adjustment - TRF From Reserves	0	0	0	0
<b>TOTAL REVENUES</b>	<b><u>26,739,520</u></b>	<b><u>25,314,337</u></b>	<b><u>1,425,183</u></b>	<b><u>51,376,286</u></b>
<b>Municipal Surplus / ( Deficit)</b>	<b><u>8,242,260</u></b>	<b><u>8,435,982</u></b>	<b><u>(193,722)</u></b>	<b><u>0</u></b>
<b>add: Surplus Adjustment - Capital</b>	<b>2,857,935</b>	<b>3,755,435</b>	<b>(897,500)</b>	<b>35,115,725</b>
<b>add: Surplus Adjustment - To Reserves</b>	<b>2,671,773</b>	<b>0</b>	<b>2,671,773</b>	<b>9,708,438</b>
<b>less: Surplus Adjustment - From Reserves</b>	<b>(1,657,898)</b>	<b>(2,666,633)</b>	<b>1,008,735</b>	<b>(17,424,659)</b>
<b>less: Surplus Adjustment - Depreciation</b>	<b>(5,683,901)</b>	<b>(5,432,892)</b>	<b>(251,009)</b>	<b>(10,865,750)</b>
<b>add: Surplus Adjustment - Debt Principal Paid</b>	<b>305,356</b>	<b>305,356</b>	<b>0</b>	<b>990,366</b>
<b>add: Surplus Adjustment - New Debt Principal</b>	<b>(532,602)</b>	<b>0</b>	<b>(532,602)</b>	<b>(2,750,000)</b>
<b>PSAB Surplus / ( Deficit)</b>	<b><u>6,202,923</u></b>	<b><u>4,397,248</u></b>	<b><u>1,805,675</u></b>	<b><u>14,774,120</u></b>

COUNTY OF RENFREW  
TREASURER'S REPORT - BONNECHERE MANOR  
June 2020

			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>CLIENT PROGRAMS &amp; SERVICES</u></b>	<b><u>388,894</u></b>	<b><u>402,477</u></b>	<b><u>(13,583)</u></b>	<b><u>804,953</u></b>
Salaries	309,508	318,162	(8,654)	636,325
Employee Benefits	56,625	61,249	(4,624)	122,498
Salary Allocations	17,224	17,408	(184)	34,816
Computers Operation and Maintenance	1,555	450	1,105	902
Depreciation	388	498	(110)	1,000
Equipment - Replacements	703	498	205	1,000
Equipment Operation/Maint.	0	336	(336)	670
Hobby Crafts	294	252	42	500
New Horizons - Federal Subsidy	0	0	0	0
New Horizons Expense	0	0	0	0
Office Supplies / Other	(368)	0	(368)	0
Other - Cable TV	0	0	0	0
Purchased Services	2,107	0	2,107	0
Recoveries	(2,907)	(4,974)	2,067	(9,950)
Recreation & Entertainment	3,031	4,458	(1,427)	8,912
Special Events	1,122	4,638	(3,516)	9,280
Staff Education	0	0	0	0
Surplus Adjustment - Depreciation	(388)	(498)	110	(1,000)
<b><u>NURSING SERVICES</u></b>	<b><u>4,209,758</u></b>	<b><u>4,255,224</u></b>	<b><u>(45,466)</u></b>	<b><u>8,548,927</u></b>
Salaries - Direct	3,157,317	3,219,599	(62,282)	6,439,198
Benefits - Direct	571,074	572,819	(1,745)	1,145,636
Salary Allocations	0	0	0	0
Salaries - Admin	222,534	232,850	(10,316)	465,704
Benefits - Admin	57,696	59,885	(2,189)	119,770
Computer Operation & Maintenance	13,440	12,432	1,008	24,864
COVID	66,922	0	66,922	0
Depreciation	22,953	24,000	(1,047)	48,000
Equipment- Replacement	111	3,498	(3,387)	7,000
Equipment-Repairs & Maintenance	1,793	1,398	395	2,797
Furniture Replacements	0	0	0	0
High Intensity Needs	43,689	7,500	36,189	15,000
High Intensity Needs-Non Claims Based	16,057	21,414	(5,357)	42,822
High Intensity Needs - Prov Subsidy	(4,124)	(7,128)	3,004	(14,250)
Incontinent Supplies - (Funded at \$1.20 per diem)	49,812	38,490	11,322	76,980
Fall Prevention	0	9,000	(9,000)	18,000
Fall Prevention - Provincial Subsidy	(16,863)	(9,000)	(7,863)	(18,000)
Lab Fees	2,670	4,002	(1,332)	8,000
Lab Fees - Provincial Subsidy	0	(2,000)	2,000	(8,000)
Medical Director - Funded (0.30 / day)	9,828	9,858	(30)	19,710
Medical Supplies & Medication	41,369	34,248	7,121	68,500
Memberships	0	0	0	0
Nurse Practitioner Expenses	0	0	0	42,473
Miscellaneous	462	798	(337)	1,599
Phys-On-Call - Un-Funded Expenses	0	0	0	0
Phys-On-Call - Funded Expenses (\$100 / bed)	9,000	8,550	450	17,100
Phys-On-Call - Prov Subsidy (\$100 / bed)	(9,161)	(8,550)	(611)	(17,100)
Purchased Services	1,051	1,998	(947)	4,000
RAI / MDS - Expenses	42,814	43,563	(749)	87,124
RAI / MDS - Prov Subsidy	(7,829)	0	(7,829)	0
Recoveries - Other	(59,903)	0	(59,903)	0
Staff Education	0	0	0	0
Surplus Adjustment - Depreciation	(22,953)	(24,000)	1,047	(48,000)



COUNTY OF RENFREW  
TREASURER'S REPORT - BONNECHERE MANOR  
June 2020

			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>RAW FOOD</u></b>	<b><u>286,347</u></b>	<b><u>314,244</u></b>	<b><u>(27,898)</u></b>	<b><u>628,495</u></b>
Meat	76,153	74,946	1,207	149,894
Dairy	40,286	40,542	(256)	81,084
Bread	6,217	8,100	(1,883)	16,204
Groceries & Vegetables	157,307	192,354	(35,047)	384,707
Nutrition Supplements	10,007	8,700	1,307	17,402
Raw Food Recoveries	(3,624)	(10,398)	6,774	(20,796)
<b><u>FOOD SERVICES</u></b>	<b><u>683,381</u></b>	<b><u>739,533</u></b>	<b><u>(56,152)</u></b>	<b><u>1,479,081</u></b>
Salaries	577,993	614,581	(36,588)	1,229,161
Employee Benefits	115,877	126,171	(10,294)	252,341
Salary Allocations	(32,982)	(32,981)	(1)	(65,963)
Computers - Operation & Maintenance	326	990	(664)	1,980
Depreciation	6,346	6,000	346	12,000
COVID	1,418	0	1,418	0
Dietary Supplies	29,711	31,488	(1,777)	62,985
Equipment - Operation/Maint.	4,423	3,402	1,021	6,800
Equipment - Replacements	0	7,248	(7,248)	14,500
Vending – Net Proceeds	(3,493)	(750)	(2,743)	(1,500)
Other Expenses	619	876	(257)	1,750
Purchased Services	239	300	(61)	600
Recoveries	(14,352)	(16,610)	2,258	(33,206)
Replacement - Dishes/Cutlery	3,603	4,818	(1,215)	9,633
Staff Education	0	0	0	0
Surplus Adjustment - Depreciation	(6,346)	(6,000)	(346)	(12,000)
<b><u>HOUSEKEEPING SERVICES</u></b>	<b><u>501,487</u></b>	<b><u>462,359</u></b>	<b><u>39,128</u></b>	<b><u>924,717</u></b>
Salaries	397,308	351,417	45,891	702,837
Employee Benefits	69,592	77,240	(7,648)	154,480
Depreciation	1,111	1,110	1	2,223
COVID	4,178	0	4,178	0
Equipment - Operation/Maint.	2,279	1,248	1,031	2,500
Equipment - Replacements	59	1,050	(991)	2,100
Furniture - Replacements	0	0	0	0
Housekeeping Supplies	33,028	35,838	(2,810)	71,673
Purchased Services	0	0	0	0
Recoveries	(4,957)	(4,434)	(523)	(8,873)
Staff Education	0	0	0	0
Surplus Adjustment - Depreciation	(1,111)	(1,110)	(1)	(2,223)
<b><u>LAUNDRY AND LINEN SERVICES</u></b>	<b><u>207,122</u></b>	<b><u>231,968</u></b>	<b><u>(24,846)</u></b>	<b><u>463,935</u></b>
Salaries	153,623	167,304	(13,681)	334,607
Employee Benefits	32,547	39,416	(6,869)	78,830
Replacements	4,032	9,378	(5,346)	18,760
Depreciation	3,725	3,600	125	7,200
COVID	1,734	0	1,734	0
Equipment Operation/Maint.	4,828	6,900	(2,072)	13,800
Equipment Replacements	0	0	0	0
Laundry Supplies	12,245	10,656	1,589	21,315
Recoveries	(1,886)	(1,686)	(200)	(3,377)
Staff Education	0	0	0	0
Surplus Adjustment - Depreciation	(3,725)	(3,600)	(125)	(7,200)

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			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>BUILDINGS AND PROPERTY MAINTENANCE</u></b>	<b><u>545,862</u></b>	<b><u>549,723</u></b>	<b><u>(3,861)</u></b>	<b><u>1,152,934</u></b>
Salaries	144,666	160,952	(16,286)	322,028
Employee Benefits	36,458	42,542	(6,084)	85,085
Computers - Operation & Maintenance	0	1,452	(1,452)	2,900
Depreciation	274,060	280,002	(5,942)	560,000
COVID	44,528	0	44,528	0
Equipment - Operation/Maint.	0	0	0	0
Equipment - Replacements	47,492	26,748	20,744	53,500
Furniture - Replacements	3,392	20,034	(16,642)	40,064
Natural Gas	49,834	56,500	(6,666)	105,000
Hydro	60,996	54,000	6,996	185,000
Insurance	54,774	55,635	(861)	55,635
Cell/Pager	0	0	0	0
Purchased Services	61,836	84,540	(22,704)	169,083
Resident - Telephone System	12,909	16,002	(3,093)	32,000
Resident - Telephone System Recovery	(28,811)	(32,358)	3,547	(64,710)
Recoveries	(13,903)	(11,556)	(2,347)	(23,111)
Repairs/Maint./Bldgs./Grounds	30,857	35,232	(4,375)	70,460
Travel	0	0	0	0
Surplus Adjustment - Depreciation	(274,060)	(280,002)	5,942	(560,000)
Water / Wastewater	40,835	40,000	835	120,000
<b><u>GENERAL AND ADMINISTRATIVE</u></b>	<b><u>569,131</u></b>	<b><u>590,859</u></b>	<b><u>(21,728)</u></b>	<b><u>1,158,259</u></b>
Salaries	253,182	256,120	(2,938)	512,240
Employee Benefits	72,965	71,331	1,634	142,658
Salary Allocations	(13,034)	(13,033)	(1)	(26,067)
Accreditation	5,535	5,825	(290)	5,825
Admin Charges	58,985	58,986	(2)	117,969
Advertising/Awards Dinner	3,054	11,502	(8,448)	23,000
Audit	2,951	4,100	(1,149)	8,900
Computer/Internet Expenses	46,694	33,786	12,908	67,570
Conventions	2,491	1,500	991	3,000
COVID	6,481	0	6,481	0
Depreciation	8,603	9,000	(397)	18,000
Equipment - Operation/Maint.	5,020	4,170	850	8,340
Equipment - Replacements	0	198	(198)	400
Facility Rental	0	0	0	0
Gain / Loss from the Sale of an Asset	0	0	0	0
Health & Safety Program	157	552	(395)	1,100
HR Charges	54,971	54,972	(1)	109,942
Insurance	50,461	47,846	2,615	47,846
IT Charges	33,775	33,774	1	67,550
Legal & Labour Contract Costs	802	2,730	(1,928)	15,000
Memberships	806	7,878	(7,072)	15,760
Postage / Courier	2,324	3,510	(1,186)	7,024
Printing & Stationery	9,911	9,402	509	18,800
Proceeds from the Sale of an Asset	0	0	0	0
Purchased Services	707	762	(55)	1,520
Recoveries	(43,181)	(34,710)	(8,471)	(69,418)
Staff Training	183	13,500	(13,317)	27,000
Surplus Adjustment - Depreciation	(8,603)	(9,000)	397	(18,000)
Surplus Adjustment - Transfer to Reserves	0	0	0	0
Telephone	6,521	7,656	(1,135)	15,300
Transportation - Residents	0	0	0	0
Travel	7,372	8,502	(1,130)	17,000
Uniform Allowance	0	0	0	20,000
<b>BONNECHERE MANOR TOTALS</b>	<b><u>7,391,983</u></b>	<b><u>7,546,387</u></b>	<b><u>(154,404)</u></b>	<b><u>15,161,301</u></b>

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			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
RESIDENT DAYS	32,027	32,760	(733)	65,880
NON-SUBSIDIZABLE EXPENSE	0	0	0	73,342
Homes for Aged Committee	0	0	0	0
Temporary Loan and Interest- Solar Project	0	0	0	0
Surplus Adjustment - Transfer to Reserve	0	0	0	73,342
SURPLUS ADJUSTMENT	43,809	377,502	(333,693)	755,000
Surplus Adjustment - Capital Purchases	43,809	377,502	(333,693)	755,000
TOTAL EXPENDITURE	7,435,792	7,923,889	(488,097)	15,989,643

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			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b>MUNICIPAL SUBSIDY</b>	<b>1,047,917</b>	<b>1,047,918</b>	<b>(1)</b>	<b>2,095,832</b>
City of Pembroke -35.84%	320,976	320,976	0	641,953
County of Renfrew - 64.16%	726,940	726,942	(2)	1,453,879
<b>RESIDENTS REVENUE</b>	<b>2,037,333</b>	<b>2,028,312</b>	<b>9,021</b>	<b>4,056,618</b>
Basic Accommodation	1,779,477	1,779,894	(417)	3,559,778
Bad Debts	0	0	0	0
Preferred Accommodation	245,923	242,496	3,427	485,000
Preferred Accommodation - HIN Claims	9,277	0	9,277	0
Respite Care	2,656	5,922	(3,266)	11,840
Estate Recoveries - Provincial	0	0	0	0
Estate Recoveries - Municipal	0	0	0	0
Bed retention	0	0	0	0
<b>OTHER REVENUE</b>	<b>50,642</b>	<b>86,886</b>	<b>(36,244)</b>	<b>173,767</b>
Donations	0	0	0	0
Donations In Kind	0	0	0	0
Interest Income	25,639	25,002	637	50,000
Other Revenue - FIT	25,003	61,884	(36,881)	123,767
Internal Transfer - From ML	0	0	0	0
Other Revenue	0	0	0	0
<b>GRANTS &amp; SUBSIDIES</b>	<b>5,074,739</b>	<b>4,481,309</b>	<b>593,430</b>	<b>8,908,696</b>
Prov Revenue - Nursing & Personal Care	3,258,198	3,267,930	(9,732)	6,535,859
Prov Revenue - Program & Support Services	398,333	398,339	(6)	794,513
Prov Revenue - Raw Food	315,097	315,103	(6)	628,495
Prov Revenue - Other Accomodation	25,103	75,960	(50,857)	151,921
Prov Revenue - Accreditation	11,891	11,891	0	23,717
Prov Revenue - Equalization	95,784	95,784	0	191,052
Prov Revenue - High Wage	46,386	46,386	0	92,773
Prov Revenue - Pay Equity	11,430	11,430	0	22,860
Prov Revenue - Structural Compliance	49,815	49,140	675	49,140
Prov Revenue - HIN NPC	21,471	21,414	57	42,822
Prov Revenue - RN	53,004	52,998	6	106,000
Prov Revenue - RAI/MDS	39,402	47,106	(7,704)	94,208
Prov - RPN Subsidy	0	0	0	0
Prov - Global LOC Subsidy	58,464	58,464	0	116,608
Prov - PSW / Behavioural Support Subsidy	29,364	29,364	0	58,728
Prov - One Time Funding	660,997	0	660,997	0
<b>SURPLUS ADJUSTMENT</b>	<b>43,604</b>	<b>377,502</b>	<b>(333,898)</b>	<b>755,000</b>
Surplus Adjustment - TRF from Reserves	43,604	377,502	(333,898)	755,000
<b>GRAND TOTAL REVENUES</b>	<b>8,254,234</b>	<b>8,021,927</b>	<b>232,307</b>	<b>15,989,913</b>
<b>Municipal Surplus / (Deficit)</b>	<b>818,442</b>	<b>98,038</b>	<b>720,404</b>	<b>270</b>
<b>less: Depreciation - BM</b>	<b>(317,186)</b>	<b>(324,210)</b>	<b>7,024</b>	<b>(648,423)</b>
<b>add: Transfer to Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,342</b>
<b>less: Transfer from Reserve</b>	<b>(43,604)</b>	<b>(377,502)</b>	<b>333,898</b>	<b>(755,000)</b>
<b>add: Capital Purchases</b>	<b>43,809</b>	<b>377,502</b>	<b>(333,693)</b>	<b>755,000</b>
<b>Accounting Surplus / (Deficit)</b>	<b>501,461</b>	<b>(226,172)</b>	<b>727,633</b>	<b>(574,811)</b>

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June 2020

			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>CLIENT PROGRAMS &amp; SERVICES</u></b>	<b><u>361,249</u></b>	<b><u>371,995</u></b>	<b><u>(10,746)</u></b>	<b><u>744,008</u></b>
Salaries	263,990	241,612	22,378	483,225
Employee Benefits	45,608	53,489	(7,881)	106,981
Salary Allocations	35,382	35,380	2	70,764
Computer Operation and Maint	188	4,356	(4,168)	8,708
COVID	1,271	0	1,271	0
Depreciation	1,896	600	1,296	1,200
Equipment - Replacements	234	1,536	(1,302)	3,075
Equipment Operation/Maint.	106	1,230	(1,124)	2,460
Hobby Crafts	1,017	2,562	(1,545)	5,125
New Horizons	786	0	786	0
Purchased Services-Physio	9,123	24,402	(15,279)	48,807
Purchased Services-Other	0	0	0	0
Revenue - Federal	0	0	0	0
Recoveries	0	0	0	0
Recreation & Entertainment	3,295	5,634	(2,339)	11,275
Special Events	249	1,794	(1,545)	3,588
Surplus Adjustment - Depreciation	(1,896)	(600)	(1,296)	(1,200)
<b><u>NURSING SERVICES</u></b>	<b><u>4,178,161</u></b>	<b><u>4,168,900</u></b>	<b><u>9,261</u></b>	<b><u>8,298,320</u></b>
Salaries - Direct	3,213,381	3,163,707	49,674	6,327,417
Employee Benefits - Direct	510,770	517,004	(6,234)	1,034,008
Salary Allocations	(7,184)	(7,183)	(1)	(14,368)
Salaries - Administration	206,331	211,472	(5,141)	422,947
Employee Benefits - Administration	59,026	57,349	1,677	114,698
Computer Operation and Maint	11,329	11,910	(581)	23,816
COVID	83,391	0	83,391	0
Depreciation	19,357	16,002	3,355	32,000
Equipment - Repairs & Maintenance	493	1,968	(1,475)	3,940
Equipment Replacement	0	0	0	0
High Intensity Needs	0	3,498	(3,498)	7,000
High Intensity Needs - Non Claims Based	7,435	19,392	(11,957)	38,778
High Intensity Needs - Prov Subsidy	(2,354)	(3,324)	970	(6,650)
Incontinent Supplies - (Funded at \$1.20 per diem)	43,270	36,348	6,922	72,700
Fall Prevention	10,100	8,298	1,802	16,600
Fall Prevention - Prov Subsidy	(13,150)	(8,298)	(4,852)	(16,600)
Lab Fees	2,255	4,998	(2,743)	10,000
Lab Fees - Prov Subsidy	(1,565)	(2,500)	935	(10,000)
Medical Director - (0.30 / day)	5,997	9,090	(3,093)	18,177
Medical Nursing Supplies	44,749	50,004	(5,256)	100,000
Memberships	0	498	(498)	1,000
Nurse Practitioner Expenses	58,487	104,168	(45,681)	208,338
Nurse Practitioner Provincial Subsidy	(61,422)	(61,428)	6	(122,853)
Nurse Practitioner BM Support	0	0	0	(42,743)
Phys-On-Call - Un-Funded	0	0	0	0
Phys-On-Call - Funded Exp (\$100 / bed)	3,812	4,129	(317)	16,515
Phys-On-Call - Prov Subsidy (\$100 / bed)	(8,449)	(8,256)	(193)	(16,515)
RAI / MDS Expenses	43,311	56,056	(12,745)	112,115
RAI / MDS Prov Subsidy	(7,220)	0	(7,220)	0
Recoveries	(17,816)	0	(17,816)	0
Recoveries - Wages	(8,283)	0	(8,283)	0
Staff Training	1,470	0	1,470	0
Surplus Adjustment - Depreciation	(19,357)	(16,002)	(3,355)	(32,000)

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			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>RAW FOOD</u></b>	<b><u>287,593</u></b>	<b><u>303,306</u></b>	<b><u>(15,713)</u></b>	<b><u>606,612</u></b>
Nutrition Supplements	5,936	9,000	(3,064)	18,000
HIN Nutrition - Non Claims Based	0	0	0	0
Groceries and Vegetables	158,020	175,848	(17,828)	351,691
Meat	95,430	96,780	(1,350)	193,561
Dairy	36,296	35,178	1,118	70,360
Recoveries	(8,088)	(13,500)	5,412	(27,000)
<b><u>FOOD SERVICES</u></b>	<b><u>668,665</u></b>	<b><u>699,515</u></b>	<b><u>(30,850)</u></b>	<b><u>1,399,024</u></b>
Salaries	558,192	587,529	(29,337)	1,175,059
Employee Benefits	104,018	132,691	(28,673)	265,384
Salary Allocations	(22,448)	(33,949)	11,501	(67,897)
COVID	5,588	0	5,588	0
Dietary Supplies	11,433	9,066	2,367	18,137
Computer Operation and Maint	(348)	252	(600)	500
Depreciation	5,765	10,128	(4,363)	20,250
Equipment - Operation and Replacement	3,520	5,334	(1,814)	10,663
Food Wrap & Disposable Items	3,711	3,996	(285)	7,995
Meals on Wheels Costs	77	1,500	(1,423)	3,000
Memberships and Subscriptions	0	0	0	0
Misc Supplies	0	0	0	0
Purchased Services - BM Staff Support	10,722	10,724	(2)	21,445
Recoveries	(7,034)	(13,500)	6,466	(27,000)
Replacement - Dishes/Cutlery	4,167	4,872	(705)	9,738
Surplus Adjustment - Depreciation	(5,765)	(10,128)	4,363	(20,250)
Café M	(835)	(7,002)	6,167	(14,000)
Vending - Net Proceeds	(2,099)	(1,998)	(101)	(4,000)
<b><u>HOUSEKEEPING SERVICES</u></b>	<b><u>453,206</u></b>	<b><u>450,425</u></b>	<b><u>2,781</u></b>	<b><u>900,841</u></b>
Salaries	363,252	346,287	16,965	692,573
Employee Benefits	63,302	75,134	(11,832)	150,268
Depreciation	996	1,500	(504)	3,000
COVID	3,194	0	3,194	0
Equipment - Operation/Maint.	1,424	876	548	1,750
Equipment - Replacements	0	2,502	(2,502)	5,000
Furniture - Replacements	0	0	0	0
Housekeeping Supplies	22,035	25,002	(2,967)	50,000
Other	0	624	(624)	1,250
Purchased Services	0	0	0	0
Recoveries	0	0	0	0
Surplus Adjustment - Depreciation	(996)	(1,500)	504	(3,000)
<b><u>LAUNDRY AND LINEN SERVICES</u></b>	<b><u>135,767</u></b>	<b><u>140,020</u></b>	<b><u>(4,253)</u></b>	<b><u>280,049</u></b>
Salaries	103,736	100,159	3,577	200,323
Employee Benefits	20,037	22,035	(1,998)	44,071
COVID	1,149	0	1,149	0
Depreciation	0	2,298	(2,298)	4,600
Laundry Supplies	7,245	9,000	(1,755)	18,000
Equipment - Replacements	0	0	0	0
Equipment Operation/Maint.	0	1,050	(1,050)	2,105
Other	0	0	0	0
Purchased Services	0	0	0	0
Recoveries	(1,790)	0	(1,790)	0
Replacements	5,390	7,776	(2,386)	15,550
Surplus Adjustment - Depreciation	0	(2,298)	2,298	(4,600)

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			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>BUILDINGS AND PROPERTY MAINTENANCE</u></b>	<b><u>416,858</u></b>	<b><u>488,182</u></b>	<b><u>(71,324)</u></b>	<b><u>1,040,496</u></b>
Salaries	114,420	125,605	(11,185)	251,206
Employee Benefits	27,722	33,215	(5,493)	66,427
Computer Operation and Maint	0	450	(450)	900
COVID	10,691	0	10,691	0
Depreciation	391,100	382,500	8,600	765,000
Equipment - Operation/Maint.	0	0	0	0
Equipment - Replacements	9,436	34,998	(25,562)	70,000
Furniture - Replacements	5,690	20,190	(14,500)	40,380
Hydro	53,309	41,000	12,309	185,000
Natural Gas	33,540	31,000	2,540	70,000
Insurance	65,830	66,864	(1,034)	66,864
Purchased Services	73,777	106,518	(32,741)	213,030
Recoveries	(8,001)	(10,134)	2,133	(20,264)
Resident - Cable System	11,294	10,002	1,292	20,000
Resident - Cable/Phone Recoveries	(28,527)	(25,002)	(3,525)	(50,000)
Repairs/Maint./Bldgs./Grounds	34,405	43,476	(9,071)	86,953
Replacements/Capital	0	0	0	0
Surplus Adjustment - Depreciation	(391,100)	(382,500)	(8,600)	(765,000)
Water / Wastewater	13,272	10,000	3,272	40,000
<b><u>GENERAL AND ADMINISTRATIVE</u></b>	<b><u>538,249</u></b>	<b><u>556,355</u></b>	<b><u>(18,106)</u></b>	<b><u>1,110,538</u></b>
Salaries	177,369	183,053	(5,684)	366,103
Employee Benefits	53,509	55,809	(2,300)	111,619
Salary Allocations	(5,750)	(5,747)	(3)	(11,501)
Accreditation	5,463	5,825	(362)	5,825
Advertising/Awards	2,704	2,730	(26)	15,000
Audit	2,951	4,000	(1,049)	8,637
Admin Charges	58,895	58,896	(1)	117,791
Computer Operation and Maint	25,135	28,842	(3,707)	57,679
Conventions	1,130	1,500	(370)	3,000
Depreciation	12,097	10,998	1,099	22,000
COVID	1,418	0	1,418	0
Equipment - Maintenance	4,486	3,498	988	7,000
Equipment - Replacements	0	0	0	0
Gain / Loss on Disposal of Asset	0	0	0	0
Health & Safety Program	750	498	252	1,000
HR Charges	54,353	54,354	(1)	108,706
Insurance	46,788	45,000	1,788	45,000
Insurance Claim Costs	0	0	0	0
IT Charges	33,775	33,774	1	67,550
Legal & Labour Contract Costs	3,789	9,000	(5,211)	40,000
Memberships / Subscriptions	15,081	8,070	7,011	16,135
Postage	3,289	3,252	37	6,500
Printing & Stationery	5,651	8,454	(2,803)	16,908
Purchased Services - From BM	38,576	35,393	3,183	70,786
Recoveries - Other	(6,352)	(2,502)	(3,850)	(5,000)
Recruiting	0	0	0	0
Staff Training	3,281	10,002	(6,721)	20,000
Surplus Adjustment - Depreciation	(12,097)	(10,998)	(1,099)	(22,000)
Surplus Adjustment - Disposal of Assets	0	0	0	0
Telephone	7,948	11,652	(3,704)	23,300
Transportation	0	0	0	0
Travel	4,009	1,002	3,007	2,000
Uniform Allowance	0	0	0	16,500
<b>MIRAMICHI LODGE TOTALS</b>	<b><u>7,039,749</u></b>	<b><u>7,178,698</u></b>	<b><u>(138,949)</u></b>	<b><u>14,379,888</u></b>

COUNTY OF RENFREW  
TREASURER'S REPORT - MIRAMICHI LODGE  
June 2020

			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
RESIDENT DAYS	29,313	30,212	(899)	60,756
<u>NON-SUBSIDIZABLE EXPENSE</u>	<u>313,405</u>	<u>313,405</u>	<u>(0)</u>	<u>711,228</u>
Homes for Aged Committee	0	0	0	0
Seniors Housing Strategy	0	0	0	50,000
Transfer to Bonnechere Manor	0	0	0	0
Debenture Payment - Interest Only	76,272	76,272	(0)	171,929
Surplus Adjustment - Debenture Principal	237,133	237,133	(0)	454,880
Surplus Adjustment - Transfer to Reserves	0	0	0	34,419
<u>SURPLUS ADJUSTMENT</u>	<u>141,059</u>	<u>313,308</u>	<u>(172,249)</u>	<u>626,615</u>
Surplus Adjustment - Capital Purchases	141,059	313,308	(172,249)	626,615
<b>GRAND TOTAL EXPENDITURE</b>	<b>7,494,213</b>	<b>7,805,411</b>	<b>(311,198)</b>	<b>15,717,731</b>



COUNTY OF RENFREW  
TREASURER'S REPORT - MIRAMICHI LODGE  
June 2020

			over / (under)	
	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>MUNICIPAL SUBSIDY</u></b>	<b><u>877,199</u></b>	<b><u>877,200</u></b>	<b><u>(1)</u></b>	<b><u>1,754,397</u></b>
City of Pembroke - 35.84%	268,686	268,686	0	537,372
County of Renfrew - 64.16%	608,513	608,514	(1)	1,217,025
<b><u>RESIDENTS REVENUE</u></b>	<b><u>2,123,942</u></b>	<b><u>2,100,546</u></b>	<b><u>23,396</u></b>	<b><u>4,201,094</u></b>
Basic Accommodation	1,682,924	1,657,962	24,962	3,315,929
Bad Debt (Expense) / Recovery	0	0	0	0
Preferred Accommodation	435,948	433,566	2,382	867,134
Preferred Accommodation - HIN Claims	0	0	0	0
Respite Care	5,070	9,018	(3,948)	18,031
Estate Recoveries - Provincial	0	0	0	0
Estate Recoveries - Municipal	0	0	0	0
Bed retention	0	0	0	0
<b><u>OTHER REVENUE</u></b>	<b><u>16,547</u></b>	<b><u>19,998</u></b>	<b><u>(3,451)</u></b>	<b><u>40,000</u></b>
Donations	0	0	0	0
Donations In Kind	0	0	0	0
Interest Income	16,547	19,998	(3,451)	40,000
Other Revenue	0	0	0	0
<b><u>GRANTS &amp; SUBSIDIES</u></b>	<b><u>5,160,250</u></b>	<b><u>4,530,071</u></b>	<b><u>630,179</u></b>	<b><u>9,056,134</u></b>
Prov Revenue - Nursing & Personal Care	3,196,985	3,187,932	9,053	6,375,865
Prov Revenue - Program & Support Services	367,353	367,356	(3)	732,717
Prov Revenue - Raw Food	290,592	290,595	(3)	579,612
Prov Revenue - Other Accomodation	(2,437)	49,986	(52,423)	99,970
Prov Revenue - Accreditation	10,967	10,967	0	21,872
Prov Revenue - Equalization	87,724	88,132	(408)	176,192
Prov Revenue - High Wage	37,890	37,890	0	75,780
Prov Revenue - Pay Equity	11,280	11,280	0	22,560
Prov Revenue - HIN NPC	19,800	43,440	(23,640)	86,881
Prov Revenue - RN	53,004	52,998	6	106,000
Prov Revenue - RAI/MDS	36,338	0	36,338	0
Prov Revenue - One Time	659,552	0	659,552	0
Prov Revenue - Global LOC	53,916	53,916	0	107,538
Prov - PSW / Behavioural Support Subsidy	22,020	22,020	0	44,040
Provincial - Debenture Subsidy	315,266	313,559	1,707	627,107
Federal - New Horizons	0	0	0	0
<b><u>SURPLUS ADJUSTMENT</u></b>	<b><u>118,562</u></b>	<b><u>313,308</u></b>	<b><u>(194,746)</u></b>	<b><u>626,615</u></b>
Surplus Adjustment - Trf from Reserves	118,562	313,308	(194,746)	626,615
<b>GRAND TOTAL REVENUES</b>	<b>8,296,500</b>	<b>7,841,123</b>	<b>455,377</b>	<b>15,678,240</b>
<b>Municipal Surplus / (Deficit)</b>	<b>802,287</b>	<b>35,712</b>	<b>766,575</b>	<b>(39,491)</b>
<b>less: Depreciation</b>	<b>(431,211)</b>	<b>(424,026)</b>	<b>(7,185)</b>	<b>(848,050)</b>
<b>add: Transfer to Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,419</b>
<b>less: Transfer from Reserves</b>	<b>(118,562)</b>	<b>(313,308)</b>	<b>194,746</b>	<b>(626,615)</b>
<b>less: Disposal of Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>add: Capital Purchases</b>	<b>141,059</b>	<b>313,308</b>	<b>(172,249)</b>	<b>626,615</b>
<b>add: Debenture Principal</b>	<b>237,133</b>	<b>237,133</b>	<b>(0)</b>	<b>454,880</b>
<b>ADJ Surplus / (Deficit)</b>	<b>630,706</b>	<b>(151,181)</b>	<b>781,886.69</b>	<b>(398,242)</b>

COUNTY OF RENFREW  
TREASURER'S REPORT - Operations Committee  
June 2020

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>CAPITAL PROGRAM - EXPENSES</u></b>	<b><u>178,733</u></b>	<b><u>181,696</u></b>	<b><u>(2,963)</u></b>	<b><u>547,634</u></b>
Salaries	81,762	129,595	(47,833)	259,188
Benefits	23,029	30,849	(7,820)	61,696
COVID	62,566	0	62,566	0
Capital Projects - Under Threshold	0	0	0	0
Legal - Right of Way	0	0	0	0
Misc	599	3,000	(2,401)	6,000
Purchased Services	0	0	0	0
Recoveries	0	0	0	0
Infrastructure Management	8,204	6,000	2,204	196,250
Supplies	2,573	12,252	(9,679)	24,500
<b><u>ADMINISTRATION</u></b>	<b><u>596,522</u></b>	<b><u>597,309</u></b>	<b><u>(787)</u></b>	<b><u>1,121,294</u></b>
Salaries	253,055	262,633	(9,578)	525,265
Benefits	77,205	70,890	6,315	141,781
Advertising	12,984	5,716	7,268	10,000
Bad Debts	0	0	0	0
Answering Service	2,292	2,250	42	4,500
Cell Telephone/Pager	5,695	6,498	(803)	13,000
Communications(Radio System)	31,500	34,998	(3,498)	70,000
Computer Hrdwr/Sftwr	61,091	30,948	30,143	61,900
Conferences & Conventions	2,939	2,350	589	7,100
Courier	932	378	554	750
COVID	2,805	0	2,805	0
Health & Safety (Protection)	1,722	15,270	(13,548)	41,000
Insurance	105,420	105,448	(28)	105,448
Insurance Claims Expense	130	15,000	(14,870)	30,000
Internet	1,435	2,502	(1,067)	5,000
Legal Fees	10,665	0	10,665	20,000
Membership Fees	7,031	8,300	(1,269)	8,300
Office Equipment Replacement	0	0	0	4,000
Office Supplies/Publications/Awards	2,301	4,248	(1,947)	13,500
Photocopier Supplies/Maint	447	2,100	(1,653)	4,200
Postage	185	228	(43)	450
Recoveries	(490)	0	(490)	0
Recoveries - Federal	0	0	0	0
Recruitment	7,176	7,500	(324)	15,000
Surplus Adjustment - Capital	0	0	0	0
Staff Training	3,908	10,002	(6,094)	20,000
Telephone	4,634	5,502	(868)	11,000
Travel	1,461	4,548	(3,087)	9,100
<b><u>MAINTENANCE</u></b>	<b><u>2,582,178</u></b>	<b><u>2,854,223</u></b>	<b><u>(272,045)</u></b>	<b><u>5,576,361</u></b>
Salaries	938,690	947,548	(8,858)	1,895,094
Benefits	236,827	256,956	(20,129)	513,917
Bridges and Culverts	31,947	6,664	25,283	20,000
Roadside Maintenance	3,130	66,664	(63,534)	200,000
Hard Top Maintenance	43,113	120,002	(76,889)	360,000
Loose Top Maintenance	0	0	0	0
Winter Control	1,281,753	1,411,577	(129,824)	2,117,350
Safety Devices	74,466	94,810	(20,344)	570,000
Misc	0	0	0	0
Recoveries	(27,748)	(49,998)	22,250	(100,000)
<b><u>EQUIPMENT</u></b>	<b><u>506,807</u></b>	<b><u>595,218</u></b>	<b><u>(88,411)</u></b>	<b><u>1,180,577</u></b>
Salaries	103,651	104,188	(537)	208,374
Benefits	30,498	30,757	(259)	61,510
Salary Allocations	(44,345)	(44,343)	(2)	(88,689)
Small Equipment, Misc	1,932	9,335	(7,403)	65,600
Vehicle Operating Costs - Fuel	203,416	249,999	(46,583)	425,000
Vehicle Operating Costs - Insurance	41,586	39,782	1,804	39,782
Vehicle Operating Costs - Licence	176	0	176	55,000
Vehicle Operating Costs - Repairs & Supplies	180,055	214,500	(34,445)	444,000
Vehicle Operating Revenue	(4,400)	(4,000)	(400)	(20,000)
Surplus Adjustment - Capital Equipment	172,094	11,700	160,394	889,700
Surplus Adjustment - Trf To Reserves	0	0	0	0
Surplus Adjustment - Trf From Reserves	(172,094)	(11,700)	(160,394)	(889,700)
Recoveries	(5,763)	(5,000)	(763)	(10,000)

COUNTY OF RENFREW  
TREASURER'S REPORT - Operations Committee  
June 2020

	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>VARIANCE</u>	<u>FULL YEAR BUDGET</u>
<b><u>HOUSING</u></b>	<b><u>74,700</u></b>	<b><u>122,818</u></b>	<b><u>(48,118)</u></b>	<b><u>186,550</u></b>
Operating Expenses	73,689	98,268	(24,579)	162,000
COVID	1,011	0	1,011	0
Major Repairs	0	24,550	(24,550)	24,550
Surplus Adjustment - Capital	0	185,525	(185,525)	185,525
Surplus Adjustment - Trf From Reserves	0	(185,525)	185,525	(185,525)
Misc	0	0	0	0
Recoveries	0	0	0	0
<b><u>OTHER</u></b>	<b><u>2,538,149</u></b>	<b><u>1,095,000</u></b>	<b><u>1,443,149</u></b>	<b><u>22,398,888</u></b>
Depreciation	4,760,760	4,599,996	160,764	9,200,000
Surplus Adjustment - Depreciation	(4,760,760)	(4,599,996)	(160,764)	(9,200,000)
Surplus Adjustment - Capital Construction	2,538,149	1,095,000	1,443,149	22,398,888
Surplus Adjustment - TRF to Reserves	0	0	0	0
<b><u>CONSTRUCTION - LABOUR CLEARING ACCOUNT</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Salaries	185,764	147,000	38,764	431,493
Benefits	38,501	34,439	4,062	105,642
Charge to Capital Construction above	(224,265)	(181,439)	(42,826)	(537,135)
<b>TOTAL EXPENDITURES</b>	<b>6,477,090</b>	<b>5,446,264</b>	<b>1,030,826</b>	<b>31,011,304</b>
<b><u>ROADS REVENUES</u></b>				
Municipal Contribution	4,252,920	4,752,516	(499,596)	16,899,091
Donations In Kind	0	0	0	0
Provincial Grants & Subsidies	339,380	678,750	(339,370)	1,357,505
Surplus Adjustment - TRF from Reserves	1,337,018	0	1,337,018	9,914,708
Surplus Adjustment - Temp Loan	536,802	0	536,802	2,750,000
Federal Grants & Subsidies	0	0	0	15,000
Other Revenue - Capital Asset	0	0	0	0
Misc	10,970	14,998	(4,028)	75,000
<b>TOTAL REVENUES</b>	<b>6,477,090</b>	<b>5,446,264</b>	<b>1,030,826</b>	<b>31,011,304</b>
<b>Municipal Surplus / (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Renfrew County Housing Corporation**  
**Consolidated Treasurer's Report**  
**June 2020**

<b>Description</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>Variance</b>	<b>Full Year Budget</b>
SALARIES	851,570	952,777	(101,207)	1,905,556
BENEFITS	192,135	233,903	(41,768)	467,800
ADMINISTRATION	517,482	541,230	(23,748)	1,224,176
COVID	199,583	0	199,583	0
BUILDING - HEAT LIGHT POWER	404,963	463,284	(58,321)	926,582
BUILDING - REPAIRS & MAINTENANCE	149,573	213,108	(63,535)	426,245
BUILDING - NATURAL GAS	84,586	105,444	(20,858)	210,875
BUILDING - HEATING & PLUMBING	64,331	68,904	(4,573)	137,742
BUILDING - TAXES	829,070	837,132	(8,062)	1,674,219
BUILDING - WATER	344,134	372,171	(28,037)	744,349
BUILDING - ELEVATOR	25,037	33,150	(8,113)	66,300
BUILDING - PAINTING	72,427	117,324	(44,897)	234,637
BUILDING - GARBAGE REMOVAL	27,911	37,650	(9,739)	75,316
BUILDING - SNOW REMOVAL	154,483	148,156	6,327	222,207
BUILDING - GROUNDS KEEPING	13,639	30,012	(16,373)	60,000
BUILDING - CAPITAL REPAIRS - non TCA	238,352	423,729	(185,377)	839,136
FINANCIAL - DEPRECIATION	557,788	596,856	(39,068)	1,193,647
FINANCIAL - RENT WAIVER	103,673	113,454	(9,781)	226,925
FINANCIAL - MORTGAGE - INTEREST	23,915	23,915	0	887,074
FINANCIAL - RENT SUPPLEMENT	126,343	145,380	(19,037)	290,761
FINANCIAL - STRONG COMMUNITY RENT SU	71,655	70,044	1,611	140,086
FINANCIAL - CHPI	630,775	687,612	(56,837)	1,375,228
FINANCIAL - SDV - PHB 90%	0	0	0	0
FINANCIAL - COCHI	0	123,324	(123,324)	246,643
FINANCIAL - OPHI	54,721	201,162	(146,441)	402,325
FINANCIAL - ONTARIO RENOVATES (IAH & S	139,127	18,000	121,127	36,000
FINANCIAL - IAH HADD	33,500	36,000	(2,500)	72,000
FINANCIAL - IAH - HOME OWNERSHIP	0	0	0	0
Surplus Adjustment - Depreciation	(557,788)	(596,856)	39,068	(1,193,647)
Surplus Adjustment - Mortgage Principal	197,142	197,142	0	384,192
Surplus Adjustment - Transfer to Reserves	0	0	0	0
Surplus Adjustment - TCA	8,140	0	8,140	1,713,062
<b>EXPENSES</b>	<b>5,558,268</b>	<b>6,194,007</b>	<b>(635,739)</b>	<b>14,989,436</b>
GAIN / (LOSS) - DISPOSAL OF ASSETS	0	0	0	0
INTEREST ON INVESTMENTS	22,529	27,000	(4,471)	54,000
MISC REVENUE	33,764	40,794	(7,030)	81,579
PROV SUBSIDY - DEBENTURES	0	0	0	829,150
Surplus Adjustment - Transfer from Reserves	0	0	0	60,000
TENANT REVENUE	2,332,637	2,286,984	45,653	4,573,930
COUNTY TRANSFER - BASE	2,569,451	2,569,451	0	5,358,897
COUNTY TRANSFER - CAPITAL	0	0	0	1,653,062
COUNTY TRANSFER - SSRF (COVID)	156,271	0	156,271	0
COUNTY TRANSFER - CHPI	1,453,528	687,612	765,916	1,375,228
COUNTY TRANSFER - CHPI ADMIN	34,113	36,190	(2,077)	72,380
COUNTY TRANSFER - COCHI	87,395	123,320	(35,925)	246,643
COUNTY TRANSFER - COCHI Admin	4,599	6,490	(1,891)	12,981
COUNTY TRANSFER - OPHI	805,082	201,162	603,920	402,325
COUNTY TRANSFER - OPHI Admin	43,764	10,587	33,177	21,175
COUNTY TRANSFER - IAH - Ontario Renovates	319,148	18,000	301,148	36,000
COUNTY TRANSFER - IAH - HADD	44,250	36,000	8,250	72,000
COUNTY TRANSFER - IAH Home Ownership	0	0	0	0
COUNTY TRANSFER - IAH Admin	6,314	0	6,314	0
COUNTY TRANSFER - SIF - SDV - PHB	51,337	0	51,337	0
COUNTY TRANSFER - SIF - SDV - PHB Admin	500	0	500	0
COUNTY TRANSFER - SIF- Ontario Renovates	0	0	0	0
COUNTY TRANSFER - SIF ADMIN	0	0	0	0
COUNTY TRANSFER - SHIP	13,479	0	13,479	0
COUNTY TRANSFER - STRONG COMM Rent	70,043	70,044	(1)	140,086
<b>REVENUES</b>	<b>8,048,205</b>	<b>6,113,634</b>	<b>1,934,571</b>	<b>14,989,436</b>
<b>Municipal SURPLUS / (DEFICIT)</b>	<b>2,489,937</b>	<b>(80,373)</b>	<b>2,570,310</b>	<b>0</b>
less: Surplus Adjustment - Depreciation	(557,788)	(596,856)	39,068	(1,193,647)
add: Surplus Adjustment - TCA	8,140	0	8,140	1,713,062
add: Surplus Adjustment - Transfer To Reserves	0	0	0	0
less: Surplus Adjustment - Transfer From Reserves	0	0	0	(60,000)
add: Surplus Adjustment - Principal Payments	197,142	197,142	0	384,192
<b>Accounting SURPLUS / (DEFICIT)</b>	<b>2,137,431</b>	<b>(480,087)</b>	<b>2,617,518</b>	<b>843,607</b>

**County of Renfrew  
2021 Budget Schedule**

	Major Activities	Dates
1.	Finance & Administration Committee approval of Budget Schedule and Budget Guidelines, and Non Union COLA targets for 2021.	September 10
2.	10 Year Capital Plans from Asset Management Coordinator to Treasurer. <b>Public Works to provide PCI and BCI for entire Road, Bridge and Culvert inventory.</b>	September 18
3.	Non-Union salary and wage projections to Treasurer.	September 21
4.	Internal charges/recoveries are finalized and sent directly to receiving departments from Treasurer for: <ul style="list-style-type: none"> <li>• Finance</li> <li>• HR</li> <li>• IT</li> <li>• Property (Leases)</li> </ul>	September 25
5.	<b>Development of 2021 budget and 2020 forecast</b> by the Finance Department in consultation with each Director and appropriate staff. <b>May include Zoom meetings.</b> Business Cases – Staffing Report(s) must be submitted as per the Business Cases – Standard Operating Procedure (as distributed by Rose Gruntz).	October 1 – November 20
6.	Review of Detailed Departmental Budgets with CAO: <ul style="list-style-type: none"> <li>• ½ day session in Council Chambers for each Director and appropriate staff</li> <li>• detailed review of staffing, revenue and expense projections, capital plans and reserves</li> <li>• CAO to receive an overview and provide input</li> </ul>	November 23 – December 4
7.	CAO / Treasurer Review of Consolidated Budgets.	December 9
8.	CAO Review of Consolidated Budget with Senior Leadership Team.	December 16
9.	Warden and Finance Chair review of Consolidated Budget.	December 17
10.	All budget packages are to be delivered to Committee ten days prior to the Committee meetings.  Committee Review of Detailed Budgets: <ul style="list-style-type: none"> <li>• Operations (Tuesday, January 12 – 9:30 a.m.)</li> <li>• Development and Property (Tuesday, January 12 – 1:00 p.m.)</li> <li>• Health (Wednesday, January 13 – 9:30 a.m.)</li> <li>• Social Services (Wednesday, January 13 – 1:00 p.m.)</li> <li>• Finance &amp; Administration (Thursday, January 14 – 9:30 a.m.)</li> </ul>	January 12 to 14
11.	Consolidated Budget Workshop and Council Approval of 2021 Budget.	Monday, January 25 and Tuesday, January 26 (if necessary)

**Ministry of the Attorney General****Ministère du Procureur général**

Court Services Division  
Program Management Branch

Division des services aux tribunaux  
Direction de la gestion des programmes

McMurtry-Scott Building  
720 Bay Street, 2<sup>nd</sup> Floor  
Toronto ON M7A 2S9

Édifice McMurtry-Scott  
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Telephone: 416 327-1348  
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**M E M O R A N D U M**

**DATE:** July 23, 2020

**TO:** Municipal Court Managers

**FROM:** Jaimie Lee  
A/Director, Program Management Branch  
Court Services Division

**SUBJECT:** **Royal Assent of Bill 197, the *COVID-19 Economic Recovery Act, 2020***

---

Further to the Ministry of the Attorney General's previous correspondence, I am pleased to advise that on July 21, 2020, Bill 197, the *COVID-19 Economic Recovery Act, 2020*, received Royal Assent. As a result, the amendments to the *Provincial Offences Act* (POA) that come into force on Royal Assent are now in effect. These include:

- Allowing defendants to request a trial, in early resolution courts and in first attendance municipalities that administer parking, by mail or other electronic method permitted by the court house;
- Allowing defendants and prosecutors to conduct early resolution discussions remotely in all cases;
- Allowing any participant, including a clerk of the court, witness, judge, or justice of the peace, to attend any proceeding remotely by audio or video, unless the presiding judicial official orders otherwise;
- Allowing the judiciary to order in-person attendance where the interests of justice or a fair trial require it;
- Permitting provincial offences officers to seek search warrants remotely in all cases; and

- Allowing defendants to provide credible and trustworthy information upon applying for a re-opening without the need to attend court to have an affidavit commissioned.

Further technical consequential, complementary and housekeeping amendments will come into force on July 21, 2021.

These amendments will enable municipalities, in consultation with the judiciary, to make greater use of technology to deliver justice services remotely.

To support municipalities who wish to implement these amendments, the Ministry is developing a support booklet which will contain a variety of materials to support the transition to offering more electronic proceedings and processes. The Ministry has engaged the Ontario Court of Justice and the Municipal Court Managers' Association's Resumption Planning Committee to seek feedback on the document. In addition to this, the Ministry is working towards finalizing the videoconferencing considerations document that will act as a resource for municipal partners to help guide local, municipal decision-making. Both materials will be shared in the coming weeks, once finalized.

Thank you, again, for your invaluable support in helping the Ministry modernize the justice sector. Your important feedback has helped Ontario's justice system become more resilient and better prepared to respond to future challenges. The amendments to the POA enable transformational benefits for all Ontarians in every region of our province, making it easier, faster and more affordable to access justice no matter where people live.

Should you have any questions, please contact Wendy Chen, Acting Manager of the Ministry's POA Unit, by email at [JUS.G.MAG.POASupport@ontario.ca](mailto:JUS.G.MAG.POASupport@ontario.ca).

Sincerely,



Jaimie Lee  
A/Director, Program Management Branch  
Court Services Division

**Ministry of the Attorney General**

Court Services Division  
Program Management Branch

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720 Bay Street, 2<sup>nd</sup> Floor  
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**Ministère du Procureur général**

Division des services aux tribunaux  
Direction de la gestion des programmes

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Téléphone : 416 327-1348  
Télécopieur : 416 326-3070

August 5, 2020

Municipal Chief Administrative Officers

**Please Distribute to Municipal Enforcement Officers**

---

On July 21, 2020, Bill 197, the *COVID-19 Economic Recovery Act, 2020* received Royal Assent. Schedule 18 of the Bill amends the *Provincial Offences Act* (POA) to remove barriers to electronic delivery of documents and remote appearances in POA proceedings.

As a result of these amendments:

- Provincial offences officers can now seek search warrants remotely in all cases, not only where it is impracticable to do so in person; and
- Any court participant, including a witness, can attend any POA proceeding by electronic method (audio or video) made available by the municipal court office, unless a judicial official orders otherwise.

These amendments are effective **July 21, 2020**. Further details about all the POA amendments can be found here: <https://www.ontario.ca/laws/statute/90p33#top>.

In order to implement the amendments, municipal POA courts will need to temporarily supplement the information on the back of the provincial offence notice, also known as a ticket, to advise defendants of new options for responding to a ticket (e.g., by mail, email, or other electronic method established by the municipal court). This supplemental information will only be necessary until such time as appropriate amendments to the regulated offence notice can be made and new ticket books can be printed and distributed to enforcement agencies.

The Ministry of the Attorney General will be working to update regulated forms, including forms that are included in ticket books, as quickly as possible and no later than July 21, 2021.



The Ministry of the Attorney General's website has been updated to notify members of the public of these important changes that will minimize the need to attend court in person and help keep people safe as courts gradually return to normal operations. However, we need the assistance of municipal enforcement officers to ensure that every defendant knows they do not need to attend court in person to request a trial or early resolution meeting and are aware of any remote appearance options available to them.

Municipal POA courts have been asked to provide provincial offences officers with this supplemental information in the form of a flyer. Please ask municipal enforcement officers for their assistance in giving these flyers to defendants when serving an offence notice.

The Ministry of the Attorney General will provide regular updates with respect to the anticipated timeframe for discontinuing this interim measure.

As Ontario charts a path to recovery, the health and well-being of everyone who enters a courtroom in this province is a top priority. Your support in implementing these amendments to the POA is an important step as we work together to transform the justice system and support a safe return to court operations.

If you have any questions, or if you would like more information about this initiative, please contact Wendy Chen, Acting Manager of the Ministry of the Attorney General's POA Unit, by email at [JUS.G.MAG.POASupport@ontario.ca](mailto:JUS.G.MAG.POASupport@ontario.ca).

Sincerely,

A handwritten signature in cursive script, appearing to read 'Jlee'.

Jaimie Lee  
A/Director, Program Management Branch  
Court Services Division  
Ministry of the Attorney General

July 8, 2020



## Government of Canada's Economic and Fiscal Snapshot 2020

Today the Federal Minister of Finance, Bill Morneau, tabled the Government of Canada's latest [fiscal update](#). The update consisted of an overview of previously announced Federal initiatives implemented to respond to the COVID-19 pandemic and the impact on the response on Federal government finances. Highlights from the update are included below.

### Previously announced items impacting municipalities

- As previously announced, the government will invest approximately \$14B to support provinces and territories to safely re-open the economy, which includes providing municipalities with support to address the increased costs associated with COVID-19, including the increased costs of a safe re-opening (p. 55).
- The Parks Canada Revenue Replacement and Rent Relief initiative, the government will invest up to \$74.1 million in 2020-21 to replace lost visitor revenue and to facilitate rent relief to eligible business and municipal tenants and licensees (p. 104).
- In the coming months and as needed the government will announce measures to support the recovery (p. 56).
- Government intends to consult with debt-market participants, including municipalities, in the coming months, and they plan to make adjustments, as necessary, to maintain stability in the Canadian fixed-income markets for all issuers (p. 156).
- Previously announced funding increase to enhance capacity of Infrastructure Canada to deliver infrastructure programs (p. 146).

## **Fiscal overview**

- Canada's COVID-19 Economic Response Plan includes more than \$230B in measures to provide support to Canada's workers and businesses to date. It also includes a further \$85B in tax and custom duty payments deferrals to meet the liquidity needs of businesses and households. Combined these measures represent nearly 14% of Canada's GDP (p. 76).
- The deficit is projected to be \$343.2B in 2020-21, a level of spending on par with but lower than the peak deficit (as a per cent of GDP) experienced by Canada during the Second World War (p. 78).
- Private sector economists expect real GDP to decline 6.8% in 2020, before rebounding by 5.5% in 2021. In the second quarter of 2020, there was an unprecedented decline in activity, with GDP expected to fall by 41% on an annualized basis. Currently the average of private sector forecasts outlines a faster rebound in real GDP than in the past three recessions (p. 73).
- The unemployment rate rose to 13.7% in May, its highest level on record, from a pre-crisis historical low of 5.5% in January. As many individuals are not actively searching for work, they are not among the officially unemployed and therefore not counted in the labour force (p. 62).
- 5.5 million Canadians have faced job loss or reduced hours since February. Job losses were largest among women (16% reduction) compared to men (13%). Employment among students, youth, very recent immigrants and low-wage workers was also disproportionately impacted (pp. 38- 39).
- Consumer credit growth dropped to the lowest on record in April, with credit card debt going down, suggesting many consumers did not need to take on additional debt to make ends meet in the early days of the pandemic (p. 71).
- The toll of COVID-19 on the broader economy in 2020 is expected to be the largest and most sudden economic contraction since the Great Depression (p. 57).

## **Federal Debt Management**

- Due to COVID-19 related spending, the federal debt-to-GDP ratio is expected to rise from 31% in 2019-20 to 49% in 2020-21 (p. 155).
- Federal debt is expected to rise from \$713B in March 2020 to \$1.2 trillion by March 2021 (p. 158).
- Due to higher borrowing requirements, issuance of 3-, 6-, and 12-month maturities have moved to a weekly frequency (p. 162). The treasury bill stock is expected to increase to \$294B, about \$142B higher than 2019-20 (p. 162).
- Annual gross bond issuance is planned to be about \$409B in 2020-21, \$285B higher than issued for 2019-20 (p. 162).

**Ministry of  
Municipal Affairs  
and Housing**

**Ministère des  
Affaires municipales  
et du Logement**



Housing Programs Branch

Direction des programmes de logement

777 Bay Street, 14Floor  
Toronto ON M7A 2J3  
Tel: 416 585-7021

777, rue Bay, 14e étage  
Toronto ON M7A 2J3  
Tél. : 416 585-7021

July 28, 2020

Warden Debbie Robinson  
Warden  
County of Renfrew  
9 International Drive  
Pembroke ON K8A 6W5

Dear Warden Robinson:

As you know, Ontario's frontline workers have demonstrated remarkable responsiveness to the COVID-19 pandemic as the outbreak has evolved locally and globally. The province is making every effort to support our frontline workers as they fight to stop the spread of COVID-19 and support Ontario's most vulnerable residents, including seniors and people with disabilities.

The Ministry of Municipal Affairs and Housing (MMAH) is providing funding for Temporary Pandemic Pay for Eligible Workers working for Eligible Employers in the Supportive Housing and the Emergency Shelter Sectors.

Further to the Minister's allocation letter you received in early June of this year, the ministry has been informed that the County of Renfrew does not have any Eligible Employers, as defined in the MMAH program guidelines for Temporary Pandemic Pay.

As such, this letter is to acknowledge that the County of Renfrew has confirmed to the ministry that they will not be participating in the Temporary Pandemic Pay initiative that was announced on April 25, 2020, as the County of Renfrew has no eligible employers at this time. The initial "float" amount of \$51,206 will not be advanced, and any additional reporting that was outlined in the program guidelines is no longer required from the County of Renfrew.

As always, I am pleased that our government is able to continue to support the important work you do to improve the lives of our most vulnerable residents. In these challenging times, I look forward to continuing our work together as we serve the people of Ontario.

Yours truly,



Peter Majkowski  
Acting for Jim Adams  
Director, Housing Programs Branch, Ministry of Municipal Affairs and Housing

- c. Mila Kolokolnikova, Housing Team Lead, Eastern Municipal Services Office



## OMERS SPONSORS CORPORATION PASSES FIVE AMENDMENTS IN RECENT VOTE

On June 24, 2020 the OMERS Sponsors Corporation Board of Directors (SC Board) approved five amendments to the OMERS Primary Pension Plan (Plan).

Every year, the SC Board reviews the health and viability of the Plan to ensure it remains sustainable, affordable and meaningful for the OMERS community. The following are the approved amendments. The first three amendments were considered because of the exceptional circumstances presented by the COVID-19 pandemic and are effective immediately. The final two amendments were considered as a part of the annual Plan review and are not effective until January 1, 2023.

### Extending leave purchase deadlines

Extends the deadline to complete the leave purchase by one year for members who return from a leave of absence in 2020 or 2021 (i.e., extending to December 31, 2022, or December 31, 2023, depending on the return date). This change is effective immediately and will be implemented over the coming weeks. More information will be made available in due course.

[Read more](#)

### Reducing or eliminating the 36-month employment requirement for purchases of periods of reduced pay

Reduces or eliminates the 36-month employment requirement for purchases of periods of reduced pay, subject to changes to the *Income Tax Regulations*. This

change is effective immediately but will only be implemented if and when the employment requirement under the *Income Tax Regulations* is amended.

[Read more](#)

## **Permitting temporary layoffs as purchasable service**

Allows members to purchase credited service for periods of absence due to temporary layoff that were initiated in 2020 or 2021. The service can be purchased at two times contributions (member only). This change is effective immediately and will be implemented over the coming weeks.

[Read more](#)

## **Non-full-time expansion**

Removes the current eligibility requirement for non-full-time employees to join the Plan so that all non-full-time employees may elect to join the Plan at any time. Enrolment in the Plan would take effect on the first day of the month after the employee's election is received and would remain in place as long as the member continues working with their current employer.

This change is effective January 1, 2023, which means that until then, the current eligibility requirement continues to apply.

[Read more](#)

## **Shared Risk Indexing**

Provides the option for the SC Board, based on its annual assessment of the Plan's health and viability, to reduce future inflation increases on benefits earned after December 31, 2022.

This change is effective January 1, 2023 and does not affect benefits earned before that date. This means that when you retire, the benefits earned on or before December 31, 2022 will be granted full indexing. Benefits earned on or after January 1, 2023 will be subject to Shared Risk Indexing, meaning that the level of

indexation will depend on the SC Board's annual assessment of the financial health of the Plan.

[Read more](#)

In addition to the amendments listed above, a minor housekeeping change to the Plan was made to align section references. This change does not impact Plan members.

There will be additional communication with respect to the administration of the first three amendments, which are effective immediately, in the coming weeks. Further communication with respect to the administration of the final two amendments, which are not effective until January 1, 2023, will be developed over the coming months well in advance of the implementation date.

Should you or your team have any questions regarding these changes, our Employer Services team is here to help. Give us a call at the numbers listed below.

OMERS will be providing separate communications to members to ensure they are aware of these changes but should your employees have questions, please direct them to the [Plan Change Announcement](#) page on OMERS.com for the most up to date information.



**We're here to help. Contact Employer Services:**  
Monday to Friday, 8 a.m. – 5 p.m.

Phone: +1 416.350.6750

Toll-free: +1 833.884.0389

If you have any additional questions, please do not hesitate to reach out! Our Employer Services team is here to help and would be happy to walk you through the process or provide additional tips to make the process easier.

Please do not reply to this email. Contact [employerservices@omers.com](mailto:employerservices@omers.com)

If there is any discrepancy between the information in this newsletter and the *Ontario Municipal Employees Retirement System Act, 2006* (OMERS Act, 2006) and the OMERS Plan text, the OMERS Act, 2006 and the OMERS Plan text will govern



**Ministry of Health**

Office of the Deputy Premier  
and Minister of Health

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**Ministère de la Santé**

Bureau du vice-premier ministre  
et ministre de la Santé

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Toronto ON M7A 1N3  
Téléphone: 416 327-4300  
www.ontario.ca/sante



eApprove-182-2020-48

Ms. Debbie Robinson  
Warden  
The County of Renfrew  
9 International Drive  
Pembroke ON K8A 6W5

Dear Warden Robinson:

As you know, the government is building a modern and sustainable health care system that is centred on patients, families and caregivers.

Ministries, agencies and transfer-payment partners are all expected to think differently about how programs and services can be delivered in an improved and sustainable manner that drives efficiencies and maximizes value for money. As the province is taking steps to modernize and transform its own operations, it expects service delivery partners to do the same – to identify and realize opportunities for efficiencies, improved service delivery, and better patient outcomes.

Our priority continues to be to focus our health care investments where they will have the most impact -- on front-line care. The province has been reviewing all health care programs and services with this goal in mind.

With that in mind the Ministry of Health will provide the County of Renfrew revised funding of up to \$8,636,827 with respect to the Land Ambulance Services Grant (LASG) for the 2020 calendar year.

The Assistant Deputy Minister of Emergency Health Services will write to the County of Renfrew shortly to provide details with respect to the 2020 funding and associated terms and conditions.

...2

We continue to rely on your strong leadership in alignment with the plan to build a modern and sustainable public health care system and ensuring the on-going provision of front-line services that patients rely on every day. Thank you for your dedication and commitment to improving land ambulance services in Ontario and for your ongoing dedication and commitment to addressing the healthcare needs of Ontarians as we modernize and strengthen our public health care system and for all that you and your organization is doing to protect the health and safety of the people of Ontario during the COVID-19 outbreak.

Sincerely,

A handwritten signature in cursive script that reads "Christine Elliott".

Christine Elliott  
Deputy Premier and Minister of Health

c: Mr. Paul Moreau, Chief Administrative Officer, The County of Renfrew

DEPARTMENT OF FINANCE



9 INTERNATIONAL DRIVE  
PEMBROKE, ON, CANADA  
K8A 6W5  
613-735-7288  
FAX: 613-735-2081  
[www.countyofrenfrew.on.ca](http://www.countyofrenfrew.on.ca)

## MEMORANDUM

**TO:** County Council

**FROM:** Jeffrey Foss, CPA, CMA, CMO  
Director of Finance/Treasurer

**DATE:** June 11, 2020

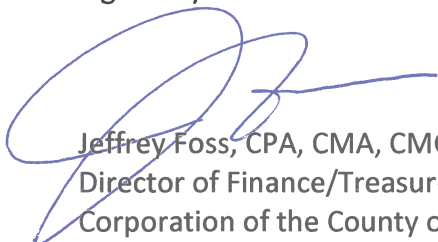
**SUBJECT:** Lease Agreement Between the Corporation of the County of Renfrew and Macquarie Equipment Finance Ltd. for Symantec/Broadcom Software Licences

---

In accordance with the Statement of Lease Financing Policy and Goals adopted as Policy GA-04 by the Council of the Corporation of the County of Renfrew, I am submitting my report on the proposed lease agreement between the Corporation of the County of Renfrew and Macquarie Equipment Finance Ltd for Symantec/Broadcom Software Licences.

In my opinion, the proposed lease is within the exemption category of Policy GA-04 and its costs and risks, in combination with all other leases of that category entered into or proposed to be entered into in 2020 by the County of Renfrew will not result in a material impact as defined within Policy GA-04. Material impact, as defined within Policy GA-04, is one where the costs or risks significantly affect, or would reasonably be expected to have a significant affect on the debt and financial obligation limit prescribed under Ontario Regulation 403/02, as amended for the Corporation of the County of Renfrew.

Signed by:



Jeffrey Foss, CPA, CMA, CMO  
Director of Finance/Treasurer  
Corporation of the County of Renfrew

**THE CORPORATION OF THE COUNTY OF RENFREW**

**BY-LAW NUMBER -20**

**A BY-LAW TO ENTER INTO A LEASE AGREEMENT WITH MACQUARIE EQUIPMENT  
FINANCE LTD. FOR LEASE OF SYMANTEC/BROADCOM SOFTWARE LICENCES**

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WHEREAS the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, Sections 8, 9 and 11, authorizes Council to enter into agreements for the purpose of leasing;

AND WHEREAS the County of Renfrew deems it desirable to enter into a lease agreement with Macquarie Equipment Finance Ltd., for lease of Symantec/Broadcom software licenses;

NOW THEREFORE the Council of the Corporation of the County of Renfrew hereby enacts as follows:

1. The lease agreement marked as Schedule "A" attached to and made part of this by-law shall constitute an agreement between the Corporation of the County of Renfrew, Lessee and Macquarie Equipment Finance Ltd., Lessor.
2. THAT the Warden and Clerk are hereby empowered to do and execute all things, papers, and documents necessary to the execution of this by-law.
3. THAT this By-law is enacted and will take effect upon the final passing thereof.

READ a first time this 26<sup>th</sup> day of August 2020.

READ a second time this 26<sup>th</sup> day of August 2020.

READ a third time and finally passed this 26<sup>th</sup> day of August 2020.

---

DEBBIE ROBINSON, WARDEN

---

PAUL V. MOREAU, CLERK

## Schedule "A"

**Installment Payment Agreement No. 1104000**  
**dated July 27<sup>th</sup>, 2020**  
 (Soft Costs)



<b>Customer:</b> Corporation of the County of Renfrew	<b>Funder:</b> Macquarie Equipment Finance (Canada) Limited GST/HST Reg. No. 816824528RC0001 181 Bay Street, Suite 3100 P.O. Box 830 Toronto, ON M5J 2T3
<b>Base Term:</b> 3 Years  <b>Periodic Payment:</b> \$15,402.18 comprised of \$13,630.25 net payment plus \$1,771.93 HST  <b>Payment Period:</b> Each calendar year during the Term.  <b>Payment Dates:</b> The Periodic Payment for each Payment Period is due in advance on the first day of each Payment Period.  <b>Base Term Commencement Date:</b> The first day of the first whole Payment Period occurring on or after the last Acceptance Date.  <b>Outside Acceptance Date:</b> <u>July 31, 2020</u>	<b>Provider:</b>  <b>Product Agreement:</b>  <b>Financed Amount:</b>  <b>Products:</b>  <b>Acceptance Date:</b> _____ Customer certifies, with such Acceptance Date, that Customer has fully accepted the Products under this Agreement and the Product Agreement.

**1. Financing.** On the terms of this Installment Payment Agreement ("Agreement") Funder will finance for Customer, and for Customer's benefit satisfy, Customer's obligation to Provider to pay the Financed Amount for Customer to receive, use, or benefit from the Products, including any Products that are software, licenses, maintenance, support, professional or other services, or consumables, and also including, if applicable, any Products that are Customer's obligation to pay taxes or license fees or other fees or amounts. The Product Agreement includes, in addition to that referred to above, all other agreements relating to the Products to which Customer is a party or has the benefit of. The Products include, in addition to those referred to above, the right to and benefit of (but not any of Customer's obligations relating to) any representations, warranties, promises, refunds, rebates, indemnification, abatements, accounts, general intangibles, payments, or other compensation under or relating thereto or to the Product Agreement, that Customer is or may become entitled to, regardless of how or when arising ("**Compensation Rights**"), and any proceeds thereof or of any other Products. The Provider includes, in addition to the person referred to above, any other person providing, supplying, or performing the Products or to whom Funder satisfies or is to satisfy the Financed Amount. The provisions of this Agreement preceding this section control to the extent of inconsistencies with the rest of this Agreement.

**2. Acceptance; Term.** When Customer is prepared to receive the Products, Customer will request Funder to transfer to Customer via electronic funds transfer an amount equal to the Financed Amount, which amount Customer shall immediately upon receipt remit to Provider in full in payment for the Products and shall provide Funder with evidence reasonably acceptable to Funder that Customer has paid the Financed Amount to Provider. Upon receipt of the Products Customer shall promptly certify its acceptance of the Products in the attached form of Acceptance Certificate ("**Acceptance Certificate**"). The date of Customer's acceptance of the Product is its "**Acceptance Date**" (even if the Products are to be performed or provided at a later date). The term of the financing of a Product ("**Term**") begins on and as of the Product's Acceptance Date and then continues to the Base Term Commencement Date and then for the Base Term (but if the Base Term Commencement Date precedes the Acceptance Date, the Term begins on and as of the Base Term Commencement Date and then continues for the Base Term). If within 10 days of Funder's transfer of the Financed Amount to Customer (i) the Acceptance Date fails to occur or (ii) Customer fails to provide Funder with reasonably acceptable evidence that Customer has paid the Financed Amount to Provider, Customer shall be obligated to repay immediately to Funder the Financed Amount together with interest calculated at a rate of 12 percent per annum for the period Customer holds the Financed Amount.

**3. Payment of Financed Amount.** Funder will fund the Financed Amount to Customer for remittance to Provider in payment for the Products only if no Event of Default, or event that with notice or the lapse of time or both

would constitute an Event of Default, exists or is continuing and on or before the Outside Acceptance Date (or, if no such date is specified herein, one month from the date hereof), or such later date as Funder may in its sole discretion agree to in writing, Funder receives: the Agreement or Acceptance Certificate, if executed subsequently to the Agreement, executed by Customer; if requested by Funder, Provider's invoices to Customer or Funder for the Financed Amount and Customer's written approval of such invoices; and such other documents or assurances as Funder may request hereunder or as it may otherwise reasonably request. Customer will otherwise remain solely responsible for all of its obligations under or relating to the Products and the Product Agreement, including, until the foregoing conditions are met, its obligation to pay the Financed Amount.

**4. Payments.** Customer will pay the Periodic Payments to Funder, at such address as Funder may specify in writing (including in any invoice), on the Payment Date for each Payment Period during the Term. Periodic Payments for a partial Payment Period will be prorated based on a 360-day year comprising four 90-day quarters and twelve 30-day months. This Agreement is not terminable except as expressly provided herein. Funder will apply payments received hereunder first to costs of collection or enforcement, then to any unpaid late charges, then, in such order and manner as Funder may determine in its sole discretion, to any outstanding Periodic Payments and taxes or other amounts due hereunder. This Agreement is a financing agreement and is independent of the Product Agreement. **Customer's payment obligations are absolute, unconditional, and nonrefundable, and not subject to abatement, reduction, offset, recoupment, compensation, cross-claim, counterclaim, notice, demand, or any defense whatsoever, arising hereunder, under the Product Agreement, or otherwise, or against Funder, Assignee, Provider, or any other person (even if any of the foregoing persons is affiliated or closely connected by ownership, contract, or otherwise with any other of the foregoing persons), or any such person's Insolvency Event, or Provider's inability or other failure to provide or perform the Products or perform the Product Agreement (even if the Product Agreement provides for or permits Customer to offset, recoup, or suspend payment of Financed Amounts).** Upon delivery of the Acceptance Certificate for a Product, the Periodic Payments will be unconditionally earned by Funder, regardless of whether or when the Product is provided or performed. Customer may prepay Periodic Payments at any time without penalty, fee, discount, or rebate. Amounts due to Funder hereunder that are not paid within 10 days will bear interest, payable upon demand, at 12% per year, or such lesser rate as may be the maximum lawful rate, from their due dates. If any amount required to be paid hereunder would otherwise be considered the collection of interest in excess of the maximum lawful amount: Customer will not be obligated to pay the excess; any excess previously paid will be refunded; and any

payments remaining to be paid will be reduced as necessary to eliminate Customer's obligation to pay the excess.

**5. Taxes.** Customer will pay Funder (or pay directly to the applicable taxing authority if instructed in writing by Funder) all taxes, fees, and assessments that may be imposed by any governmental entity or taxing authority on the Periodic Payments or Products, or their purchase (by Customer or Funder), ownership, delivery, return, possession, operation, sale (by Funder to Customer), or rental, whether imposed on Funder or Customer or any of their affiliates or Products, this Agreement, or any related instrument ("Taxes"). Taxes include all license and registration fees, environmental fees, and all sales, use, personal property, business transfer, value added, goods and services, and other taxes, and governmental and transaction charges, together with any penalties, fines and interest thereon (except to the extent resulting from Funder's negligence or willful misconduct), that may be imposed during the Term or after the Term or during any interim period from Acceptance Date to the Base Term Commencement Date, and relating to events or conditions occurring or existing during the Term or any such interim period. Customer will not be liable for Taxes imposed on or measured by Funder's net income.

**6. Covenants.** Customer will comply with the Product Agreement and all laws and regulations applicable thereto or to this Agreement, the Products, or Customer. Customer will furnish Funder with its certified or audited financial statements at any time that they are not readily available without cost or registration through its own or a governmental website. Customer represents and warrants that its financial statements previously or hereinafter so furnished or available have been and will be prepared in accordance with generally accepted accounting principles and accurately present Customer's financial position as of the dates given. At Funder's request, Customer will furnish Funder with: evidence satisfactory to Funder of the names, titles, signatures, and authority of those persons executing this Agreement and related documents on Customer's behalf; information and documents (including verification of identity, location, legal status, and formation) as may be required for Funder's voluntary or necessary compliance with the laws of Canada or other applicable laws; and such other information and documents as Funder may reasonably request. Without Funder's written consent, Customer will not terminate the Product Agreement for any reason, including upon a failure of Provider to perform it or a Provider Insolvency Event. If requested by Funder, Customer will obtain Customer's and Provider's written agreement that: (a) Customer will automatically be in default under the Product Agreement upon an Event of Default hereunder, and, upon such an occurrence, Funder will have the rights and remedies, without notice, to (or to have Provider) terminate, suspend, or withhold any Products and exercise any other remedies available with respect to the Products; (b) such rights and remedies may be granted non-exclusively to Funder who may directly enforce them against Customer; (c) if Customer becomes entitled to any refund, rebate, abatements, payments, or other compensation, in cash or in kind, from Provider as a result of any Compensation Rights, the compensation shall first be remitted by Provider to Funder for application against all outstanding Financed Amounts; and (d) none of the foregoing, nor Funder's exercise of any of the foregoing, will cause Funder to be responsible for any performance due from Provider or Customer (under the Product Agreement or otherwise). Any failure of Provider to perform any of the foregoing shall not condition, limit, or affect Customer's obligations to Funder under this Agreement.

**7. Title; Security Interest.** Funder does not own the Products. To secure Customer's payment and performance of this Agreement, Customer grants funder a security interest in the Products and irrevocably grants and transfers to Funder and its successors and assigns a license and right, which Funder may avail itself of after an Event of Default, in the Products and all of Customer's rights to receive, use, or benefit from any Products, and the right to terminate, suspend, or withhold Customer's license or other rights to receive, use, or benefit from any Products, including by, and Customer consents to, Funder requesting Provider to terminate, suspend, or withhold any Products (and Customer irrevocably waives any claim it may have against Funder or Provider with respect to any such actions; Provider shall be a third party beneficiary of the foregoing consent and waiver). This is a present grant to Funder, but it may be acted upon by Funder only after an Event of Default. Nothing in this Agreement affects Customer's right to receive, use, or benefit from the Products or the Product Agreement before an Event of Default. Customer authorizes Funder and its agents, and Funder's successors and assigns, to file financing statements to give public notice of Funder's security interest in the Products and any proceeds thereof

and Customer waives, to the extent permitted by law, any right to receive copies of any financing statements or copies of other notices or filings Funder makes at any time in connection with this Agreement.

**8. Disclaimers and Limitations.** Customer has independently selected the Products and Provider based solely on its own judgment and without relying on any statements made by Funder. Funder does not make any statement, representation, warranty, or promise made by Provider. Neither Provider nor Funder are the agents of one another (even if one of them is affiliated or closely connected by ownership, contract, or otherwise with the other). **Funder finances the Financed Amount of the Products for Customer As-Is, Where-Is, What-is, If-Is. Funder disclaims all representations, warranties, and conditions as to the Products, expressed or implied, including as to: the Products' design, compliance with specifications, durability, quality, operation, condition, title, existence, quality, merchantability, or fitness for any particular purpose, use, or benefit; and issues regarding infringement or otherwise relating to any patent, trademark, copyright, or any industrial or intellectual property or like rights of any person.** Funder will have no liability to Customer, or its customers, or any other persons, for indirect, special, or consequential damages, or damages based on strict or absolute tort liability or specific performance arising out of this Agreement or concerning any Products, or the good faith exercise of Funder's rights and remedies hereunder. Customer will look solely to Provider for its receipt, use, or benefit of any Products, and for its satisfaction with and all claims or and other matters in any way relating to the Products or Product Agreement. The provisions of this section (and the rest of this Agreement) apply in full regardless of whether, when, how, or where the Products are received, performed, or contracted for.

**9. Customer Warranties.** Customer represents and warrants when it executes this Agreement and when it executes any separate Acceptance Certificate, that: (a) Customer is organized and in good standing under applicable law in the jurisdictions of its organization and domicile and where the nature and extent of its business require it to be; (b) Customer has the power and authority to enter into this Agreement; (c) this Agreement is Customer's valid and enforceable obligation, (d) this Agreement does not breach or create a default under any agreement binding on Customer; (e) no proceedings exist before any court or administrative agency, nor have any proceedings been threatened against Customer, that if adversely resolved would have a material adverse effect on Customer, this Agreement, or any Products; and (f) the financial statements and information furnished or made available by Customer have been prepared in accordance with generally accepted accounting principles and accurately present Customer's financial position as of the dates given; and (g) Customer's chief executive and registered office is located at its address specified in this Agreement. Subject to applicable legislation, Customer hereby consents to Funder conducting a credit investigation of Customer.

**10. Net Financing.** Customer will be responsible for and reimburse Funder for all liabilities, damages, taxes, duties, withholdings, losses, penalties, expenses (including reasonable legal fees – on a substantial indemnity bases – and disbursements and costs), claims, actions, and suits relating to the Products or its receipt of the Products or the Product Agreement or this Agreement (and regardless of whether, when, how, or where the Products are received, performed, or contracted for). However, Customer will not be liable under this section: for the Financed Amount due to Provider after Funder is obligated to satisfy it hereunder; or to a person for the person's negligence, willful misconduct, or breach hereof; or for taxes imposed on or measured by Funder's net income.

**11. Default.** It is an "Event of Default" if: (a) Customer's failure to perform any provision of this Agreement continues, after notice thereof, for 10 days, in the case a failure to make a payment, or 30 days in the case of any other failure; (b) a representation or warranty or statement made by Customer in this Agreement or in any other document provided by Customer is incorrect in any material respect when made; (c) Customer's right to receive, use, or benefit from any Product is terminated, suspended, withheld, or materially restricted or limited (other than by the natural expiration of the term thereof, if any, under the Product Agreement); (d) Customer is the subject of an Insolvency Event; (e) any guarantor of this Agreement dies or is the subject of an Insolvency Event or breaches or defaults under its guaranty; (f) a default or event of default occurs under any other loan, financing, lease, or payment agreement or other agreement between Funder and Customer; (g) upon the occurrence of an event described in Section if at any time during the continuance of an event under any of the preceding subsections Funder declared the occurrence of the Event of Default to Customer in writing (whereupon the continuance of an

Event of Default shall not be curable). **“Insolvency Event”** means, with respect to a person, any administrator, examiner, administrative receiver, compulsory manager, trustee, or liquidator of the (or any similar official contemplated by the law of any jurisdiction) is appointed, elected, nominated, or otherwise instituted with respect to the person or its assets, or the person makes or seeks an assignment for the benefit of creditors or any arrangement or composition with its creditors, or becomes insolvent, or commits any act of bankruptcy, or is the subject of a petition or proceeding under any bankruptcy, reorganization, arrangement of debts, insolvency, or receivership law, or the person seeks to effectuate a bulk sale of its inventory, equipment, or assets, or any action is taken with a view to the person’s termination or the termination of its business, and, if any of the foregoing events is not voluntary, it continues for 60 days

**12. Remedies.** Upon the occurrence and during the continuance of an Event of Default, Funder may, in its absolute discretion, (a) cause the termination, suspension, or withholding of any Products, including by requiring that Customer immediately cease receiving, using, or benefitting from any Products, (b) exercise any rights under the Product Agreement granted or permitted to Funder by Provider or Customer; (c) exercise any rights of Funder provided under Section 7 of this Agreement; (d) avail itself of the transfer of Customer’s rights in the Products provided herein, including, if Customer is entitled to transfer to any third party the right to receive, use, or benefit from any Products, requiring Customer to confirm the transfer of any such right to Funder or any third party selected by Funder (and Customer shall have no right to any fee or other amount payable by any person in connection with such transfer); (e) demand that Customer pay, as liquidated damages and not as a penalty, the Periodic Payments to become due for the rest of the Term discounted to the date of Funder’s demand at the lesser of 3% per year and the implicit rate of financing the Financed Amount for the Base Term, plus any applicable taxes, and, upon Funder’s full receipt of all such amounts demanded under this section, plus all other amounts due hereunder, this Agreement and Funder’s interest in any Products will terminate, and (f) proceed by court action to enforce performance by Customer of this Agreement and recover all damages and expenses suffered by Funder as a result of Customer’s failure to comply with this Agreement. Customer will reimburse Funder for all expenses (including reasonable legal fees – on a substantial indemnity basis – and disbursements) incurred by Funder in enforcing this Agreement. The remedies provided in this Agreement are cumulative and in addition to all other rights or remedies now or hereafter existing hereunder, or at law, or in equity, and any such remedies may be enforced concurrently, and from time to time. Except as expressly provided in this section, Customer and any other person liable for the indebtedness evidenced by this Agreement waive: presentment, demand, notice of dishonor, notice of intention to accelerate the maturity of this Agreement or the exercise of any other remedy permitted to Funder, protest of any dishonor, notice of protest, protest, all other notices of any kind, and diligence on the part of Funder in collecting and bringing of lawsuit or other enforcement action hereunder. To the extent permitted by law, Funder shall not be required to (and Customer waives any requirement that Funder) license, lease, transfer or use Products in mitigation of any damages resulting from an Event of Default.

**13. Assignment by Funder.** Without notice to Customer, Provider, or any other person, Funder may assign this Agreement, in whole or in part, to any person (**“Assignee”**), including by granting or assigning any encumbrance over or other interest in this Agreement, any Periodic Payments or other rights or interests hereunder or in any Products. **Customer and Funder acknowledge that any assignment by Funder will not materially change Customer’s or Funder’s obligations, burdens, or risks hereunder.** Without limiting the provisions of Section 4, Customer will, unless otherwise directed, unconditionally pay all amounts due hereunder to Assignee without abatement, reduction, offset, recoupment, compensation, cross-claim, counterclaim, notice, demand, or any defense whatsoever, arising hereunder, otherwise, or against any person. No Assignee will be obliged to perform any of Funder’s obligations other than those expressly undertaken by Assignee in writing. If notified of an assignment, Customer will execute such acknowledgments of the assignment as may be reasonably requested by Funder or Assignee. Assignee will have all of Funder’s rights, powers, and privileges hereunder, to the extent of the assignment, including the right to make further assignments. Assignee and Funder do not make any statement, representation, warranty, or promise made by the other, and are not agents of one another (even if they are affiliated or closely connected by ownership, contract, or otherwise).

**14. Assignment by Customer.** Only with Funder’s prior written consent (not to be unreasonably withheld) may Customer assign any interest in this Agreement, or assign, lease, or license any interest in any Products (including in connection with a sale of all or some of Customer’s assets) to any person, or undergo a change in control (e.g., by merger, amalgamation, or other event whereby those in control of Customer immediately before the event are not in control of Customer or its successor immediately after the event (with control being established by the direct and indirect holding of more than ½ of the equity and voting power of the controlled entity and any intervening entities). No permitted assignment, lease or license by Customer will discharge or diminish Customer’s obligations, and Customer will continue to be primarily, absolutely, unconditionally, and independently liable for the full and prompt observance of all of its obligations hereunder.

**15. Further Assurances.** Customer and Funder will promptly execute such documents and take such further action as the other may from time to time reasonably request in order to carry out the intent of this Agreement or protect or perfect the rights, interests and remedies reasonably intended to be created thereunder. Funder may file financing statements to give public notice of Funder’s interest in any equipment, goods, rights, software or services it or its affiliates or other authorized persons may lease to or finance for Customer or its affiliates.

**16. Miscellaneous.** Notices hereunder shall be in writing and deemed given when delivered to the receiving party’s address set forth in this Agreement. A party may change its address for notice by notice. In this Agreement, as the context may require, the singular includes the plural and vice versa, and terms of one gender may refer to any gender. Terms of inclusion mean inclusion without limitation. The term software includes all forms of intangible rights. The terms hereunder, herein, hereof, and similar terms refer to this Agreement as a whole, and not just to the provision containing the term. Time is of the essence. The provisions of this Agreement will survive its termination and performance, and remain in full force and effect, with respect to events or conditions occurring or existing before termination, or fairly attributable to any time before termination. A party’s waiver or failure to require strict observance of this Agreement will not constitute a waiver of any other breach of the same or any other provision of this Agreement or any other agreement. This Agreement will be binding only when executed by Customer and executed by Funder or Funder satisfies or unconditionally commits to Provider to satisfy Customer’s obligation to pay the Financed Amount (and a party need be advised of the other party’s execution only on request). This Agreement cannot be amended except in a document executed by the parties. This Agreement binds and benefits the parties’ successors and permitted assigns. If any performance under this Agreement is due on a Saturday, Sunday, or public holiday, the performance will be considered timely made if completed by the next day that is not a Saturday, Sunday, or public holiday. The parties hereby acknowledge that they have required this contract, and other agreements and notices required or permitted to be entered into or given pursuant hereto, to be drawn up in the English language only. *Les parties reconnaissent avoir demandé que le présent contrat ainsi que toute autre entente ou avis requis ou permis à être conclu ou donné en vertu des dispositions du présent contrat, soient rédigés en langue anglaise seulement.* If any such document or communication is prepared in or contains both the English language and another language, only the English language provisions shall have import and the versions in any other language shall not be binding upon the parties thereto and shall have no effect whatsoever on the interpretation or construction of the English language version. The page numbering of this Agreement may be inclusive or exclusive of exhibits or other attachments, if any. A provision of this Agreement that is or becomes invalid will be ineffective only to the extent of the invalidity, without affecting the rest of the provision or this Agreement. In any proceeding relating to this Agreement, a party may produce an electronically scanned and printed copy or photocopy of a document rather than the original and such copy will have the same force as the original. **This Agreement is governed by Ontario law and the laws of Canada applicable in Ontario without regard to conflicts of law principles.** The parties consent and submit to the jurisdiction of the local, provincial, and federal courts located within Ontario. The parties waive any objection relating to improper venue or *forum non conveniens* to the conduct of any proceeding in any such courts. **To the extent permitted by law, the parties irrevocably waive all right to trial by jury in any proceeding between them relating to this Agreement. This Agreement (which includes any exhibits or other attachments hereto) is the entire agreement of the parties relating to its subject matter.**

Special Terms

Lessee and Lessor acknowledge that this Lease Agreement is strictly a financing agreement for the financing costs described herein ("Soft Costs"); therefore, any references to Goods shall refer to Soft Costs. Neither Lessee nor Lessor shall have ownership or proprietary rights in the Soft Costs. If an additional agreement is required by the provider or the Soft Costs ("Provider"), Lessee shall enter into such agreement directly with the Provider. Any software license agreement or other agreement for Soft Costs shall be separate and distinct from the Agreement and this Lease Agreement, and Lessor shall not have any rights or obligations under such software license or other agreement unless otherwise agreed in writing. The rental charges on this Lease Agreement attributable to the financing of the Soft Costs shall be deemed rent hereunder. Lessee and Lessor agree that any language pertaining to Lessor's ownership of the Goods does not apply to this Lease Agreement.

**If this Agreement was transmitted to Customer for signature in electronic format, Customer represents and warrants to Funder that the text originally transmitted has not been altered in any way. Funder's acceptance of this Agreement and all Schedules is based on its reliance on, and specifically conditioned by, the truth of this representation and warranty. Customer acknowledges receipt of a true copy of this Agreement. This Agreement constitutes the entire agreement of the parties relating to the leasing of the Products.**

*Corporation of the County of Renfrew* (Customer)

**Macquarie Equipment Finance, Ltd.** (*Funder*)

By: \_\_\_\_\_

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

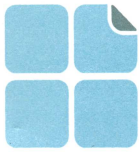
Name/Title: \_\_\_\_\_

Name/Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_





**Scott Rosien  
Black & Locke**  
CHARTERED PROFESSIONAL ACCOUNTANTS

T: 613-735-3981  
F: 613-732-3829  
E: info@srblaccountants.com  
545 Pembroke Street West  
Pembroke ON K8A 5P2

David M. Scott, CPA, CA  
Donald W. Rosien, CPA, CA  
Karen I. Black, CPA, CA  
Roger A. Locke, CPA, CA  
scottrosienblacklockeaccountants.com

Mrs. Jennifer Murphy, Chair  
Finance and Administration Committee  
9 International Drive  
Pembroke, Ontario  
K8A 6W5

August 13, 2020

Dear Finance and Administration Committee Members:

We have been engaged to audit the consolidated financial statements of The Corporation of The County of Renfrew (the "Municipality") for the year ending December 31, 2019.

Canadian generally accepted auditing standards required that we communicate at least annually with you regarding all relationships between the Municipality and Scott Rosien Black & Locke, in our professional judgement, may reasonably be thought to bear on our independence. These standards also require that we communicate to you the total fees charged to the Municipality for non-audit services during the last year.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships or immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since June 13, 2019, the date of our last letter regarding independence.

The Corporation of the County of Renfrew Child Care Services Department is renting space at 545 Pembroke Street West, Pembroke, Ontario. This building is owned by the spouses of some of the partners of Scott Rosien Black & Locke.

SCOTT ROSIEN BLACK & LOCKE

Mrs. Jennifer Murphy, Chair  
Finance and Administration Committee

August 13, 2020

Page 2

We are not aware of any other relationships between the Municipality and us that, in our professional judgement, may reasonably be thought to bear on our independence, that have occurred from June 13, 2019 to August 13, 2020.

The total fees charged to the Corporation of the County of Renfrew for audit services were \$47,001.00 and for other services were \$7,607.00 during the period from January 1, 2019 to December 31, 2019. The appendix provides an analysis of these services according to the types of services and dollar ranges agreed with you.

GAAS requires that we confirm our independence to the audit committee. However, since the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario deal with the concept of independence in terms of objectivity, our confirmation is to be made in that context. Accordingly, we hereby confirm that we are objective with respect to the Municipality within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario as of August 13, 2020.

This report is intended solely for the use of the finance and administration committee, the executive committee, management, and others within the Municipality and should not be used for any other purposes.

Yours truly,

SCOTT ROSIEN BLACK & LOCKE



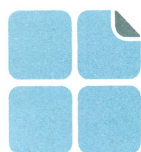
Karen Black, CPA, CA

## AUDIT SERVICES

1) Corporation of the County of Renfrew		
General Fund	\$ 24,026.00	
Bonnechere Manor	7,254.00	
Miramichi Lodge	<u>7,254.00</u>	\$ 38,534.00
2) Renfrew County Housing Corporation		<u>8,467.00</u>
Subtotal		47,001.00

## OTHER SERVICES

Auditor's Report on Schedule of Starter Company Plus Program for the period January 1, 2017 to March 31, 2019	515.00	
Accounting assistance for nine days	6,100.00	
Auditors' Report as required by the Ministry of Health and Long-Term Care for Healthy Kids Community Challenge Program	248.00	
Auditors' Report as required by the Ministry of Education for the Early ON Programs	248.00	
Auditors' Report as required by the Ministry of Education for Child Care Service Program	248.00	
Auditors' Report as required by the Ministry of Community and Social Services Ontario Works Program	<u>248.00</u>	7,607.00
		<u><u>\$ 54,608.00</u></u>



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Roger A. Locke, CPA, CA  
scottrosienblacklockeaccountants.com

The Corporation of the County of Renfrew  
9 International Drive  
Pembroke, Ontario  
K8A 6W5

July 29, 2020

Dear Sirs:

We have recently completed our audit examination of the consolidated financial statements of The Corporation of the County of Renfrew for the year ended December 31, 2019. The purpose of this letter is to bring to your attention certain matters that we encountered in the course of our work and to offer our comments and recommendations. These comments, by their nature, are critical and do not address the many strong features and controls within the Corporation's systems.

The primary purpose of our examination was to enable us to form an opinion on the consolidated financial statements of The Corporation of the County of Renfrew for the year ended December 31, 2019. We reviewed and tested the Corporation's financial systems and related internal controls to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. Our study and evaluation with respect to these financial systems was not designed for the purpose of expressing an opinion on the internal controls. It would not necessarily disclose all weaknesses in the system.

As a result of our audit examination, we have no specific recommendations that should be considered by Council at this time.

Yours very truly,

SCOTT ROSIEN BLACK & LOCKE

Karen Black, CPA, CA



Finance & Administration Committee  
The Corporation of the County of Renfrew  
9 International Drive  
Pembroke, Ontario K8A 6W5

August 13, 2020

Dear Councillor Jennifer Murphy:

**Re: Audit Findings**

This letter has been prepared to assist you with your review of the consolidated financial statements of The Corporation of the County of Renfrew for the period ending December 31, 2019. We look forward to meeting with you and discussing the matters outlined below.

**Audit Status**

We have completed the audit of the consolidated financial statements, with the exception of the following items:

1. Receipt of a signed representation letter by management;
2. Completing our discussions with County Council;
3. Obtaining evidence of the Council's approval of the financial statements;

Once these items have been completed, we will date and sign our auditor's report.

**Significant Matters Arising**

***Changes to Audit Plan***

There were no changes to the audit plan as previously presented to you in our audit planning letter dated December 11, 2019.

**Significant Difficulties Encountered**

There were no significant difficulties encountered during our audit.

**Comments on Accounting Practices**

***Accounting Policies***

The significant accounting policies used by the entity are outlined in Note 1 to the consolidated financial statements.

- There were no significant changes in accounting policies
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances
- We did not identify any significant accounting policies in controversial or emerging areas.

Finance & Administration Committee  
The Corporation of the County of Renfrew

August 13, 2020

Page 2

***Significant Accounting Estimates***

The following significant estimates/judgments are contained in the consolidated financial statements:

- *Allowance for doubtful accounts;*
- *Book value of capital assets;*

Based on audit work performed, we are satisfied with the estimates made by management.

***Significant Financial Statement Disclosures***

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

***Uncorrected Misstatements***

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. The uncorrected misstatements for the current period have been included in Appendix A.

***Significant Deficiencies in Internal Control***

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the consolidated financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the consolidated financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

***Written Representations***

In a separate communication we have requested a number of written representations from management in respect to their responsibility for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards.

***Other Audit Matters of Governance Interest***

We did not identify any other matters to bring to your attention at this time.

SCOTT ROSIEN BLACK & LOCKE

Finance & Administration Committee  
The Corporation of the County of Renfrew

August 13, 2020

Page 3

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of The Corporation of the County of Renfrew to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

SCOTT ROSIEN BLACK & LOCKE

A handwritten signature in black ink that reads "Karen Black". The signature is written in a cursive, flowing style.

---

Karen Black, CPA, CA

## Date \_\_\_\_\_

<sup>3</sup> Audit SPECS © (94/7)



## Date \_\_\_\_\_

[illegible]

[illegible]



**DRAFT**

2019 Financial Report

**THE CORPORATION OF THE  
COUNTY OF RENFREW**

# THE CORPORATION OF THE COUNTY OF RENEW

## 2019 FINANCIAL REPORT

**DRAFT**

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## MANAGEMENT REPORT

### Management's Responsibility for the Consolidated Financial Statements

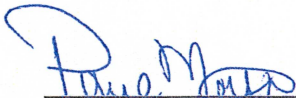
The accompanying consolidated financial statements for The Corporation of the County of Renfrew are the responsibility of the County's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of the 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.

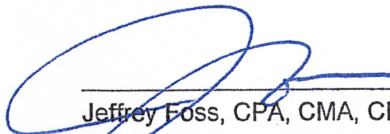
The Corporation of the County of Renfrew's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information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

The Finance & Administration Committee 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 Scott Rosien Black & Locke, independent external auditors appointed by The Corporation of the County of Renfrew. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on The Corporation of the County of Renfrew's consolidated financial statements.



Paul Moreau  
Chief Administrative Officer  
August 26, 2020



Jeffrey Foss, CPA, CMA, CMO  
Director of Finance/Treasurer  
August 26, 2020

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## **INDEPENDENT AUDITORS' REPORT**

To the Members of Council, Inhabitants and Ratepayers  
of The Corporation of the County of Renfrew

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the County of Renfrew (the Corporation), which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the County of Renfrew as at December 31, 2019, and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

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



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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 Corporation'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 Corporation'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 Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Scott Roslin Black + Locke*

Chartered Professional Accountants  
Licensed Public Accountants

Pembroke, Ontario  
August 26, 2020



# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Financial Position

December 31, 2019, with comparative figures for 2018

**DRAFT**

2019

2018

### Financial Assets

Cash	\$ 49,260,407	\$ 27,349,770
Investments (note 4)	8,381,589	18,384,350
Accounts receivable		
Federal Government	665,078	822,345
Other municipalities	-	231,473
Other	580,258	636,922
	58,887,332	47,424,860

### Financial Liabilities

Accounts payable and accrued liabilities	9,344,142	9,432,544
Payable to Provincial Government	1,059,173	1,260,380
Payable to other municipalities	39,427	-
Temporary construction loan (note 5)	2,400,000	-
Deferred revenue – obligatory reserve fund (note 6)	3,353,044	-
Deferred revenue	186,456	142,701
Long-term liabilities (note 7)	11,435,864	12,726,342
Accrued interest on long-term liabilities	114,308	124,290
Post-employment benefits (note 8)	6,734,349	6,068,689
	34,666,763	29,754,946

### Net Financial Assets

\$ 24,220,569      \$ 17,669,914

### Non-Financial Assets

Tangible capital assets - net (note 9)	\$ 208,773,678	\$ 208,724,690
Tangible capital assets - construction in progress (note 9)	71,610,861	69,034,636
Inventory	672,976	566,871
Prepaid expenses	859,326	228,141
	281,916,841	278,554,338

### Accumulated Surplus (note 10)

\$ 306,137,410      \$ 296,224,252

Commitments (note 11)  
Contingencies (note 12)

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

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative figures for 2018

**DRAFT**

	2019 Budget (note 13)	2019 Actual	2018 Actual
<b>REVENUES:</b>			
Levies on area municipalities	\$ 42,130,536	\$ 42,053,736	\$ 40,556,082
Payments-in-lieu of taxation	4,272,519	4,290,441	4,214,797
Other municipal revenue	3,722,119	3,638,952	4,310,581
User fees and service charges	16,521,438	17,435,028	17,086,527
Government grants	63,106,853	61,434,666	61,783,280
Investment income	760,000	1,180,324	834,317
Donation, fines and other	8,334,690	1,415,872	15,869,934
<b>Total revenues</b>	<b>138,848,155</b>	<b>131,449,019</b>	<b>144,655,518</b>
<b>EXPENDITURES:</b>			
General government	9,207,965	8,291,291	7,370,089
Protection services	1,164,941	1,018,465	1,046,747
Transportation services	18,070,193	18,411,344	18,454,849
Health services	19,752,184	19,352,627	21,804,991
Social and family services	59,355,894	57,469,669	57,683,495
Social housing	14,826,211	14,313,958	14,396,698
Recreation and cultural services	333,000	381,330	835,943
Planning and development	2,413,974	2,251,519	2,326,467
Loss on disposal of tangible capital assets	-	45,658	55,839
<b>Total expenditures</b>	<b>125,124,362</b>	<b>121,535,861</b>	<b>123,975,118</b>
<b>Annual surplus</b>	<b>13,723,793</b>	<b>9,913,158</b>	<b>20,680,400</b>
<b>Accumulated surplus, beginning of year</b>	<b>296,224,252</b>	<b>296,224,252</b>	<b>275,543,852</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 309,948,045</b>	<b>\$ 306,137,410</b>	<b>\$ 296,224,252</b>

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

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2019, with comparative figures for 2018

**DRAFT**

	2019 Budget	2019 Actual	2018 Actual
Annual surplus	\$ 13,723,793	\$ 9,913,158	\$ 20,680,400
Amortization of tangible capital assets	13,010,963	13,404,176	12,821,944
Acquisition of tangible capital assets	(21,060,234)	(13,566,842)	(13,336,570)
Donated tangible capital assets under construction	(6,703,190)	-	(14,264,867)
Loss on disposal of tangible capital assets	-	45,658	55,839
Proceeds on sale of tangible capital assets	-	68,020	273,859
Acquisition of tangible capital assets under construction	-	(2,576,225)	(3,657,049)
Decrease (increase) in inventory	-	(106,105)	101,885
Decrease (increase) in prepaid expenses	-	(631,185)	4,975
<b>Increase (decrease) in net financial assets</b>	<b>(1,028,668)</b>	<b>6,550,655</b>	<b>2,680,416</b>
<b>Net financial assets, beginning of year</b>	<b>17,669,914</b>	<b>17,669,914</b>	<b>14,989,498</b>
<b>Net financial assets, end of year</b>	<b>\$ 16,641,246</b>	<b>\$ 24,220,569</b>	<b>\$ 17,669,914</b>

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

# THE CORPORATION OF THE COUNTY OF RENFREW

## Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative figures for 2018

**DRAFT**

	2019	2018
<b>OPERATIONS</b>		
Annual surplus	\$ 9,913,158	\$ 20,680,400
<b>Non-cash charges to operations:</b>		
Amortization of tangible capital assets	13,404,176	12,821,944
Loss on disposal of tangible capital assets	45,658	55,839
Donated tangible capital assets	-	(14,264,867)
<b>Uses:</b>		
Increase in other accounts receivable	-	(141,795)
Increase in recoverable from Federal Government	-	(149,320)
Increase in inventory	(106,105)	-
Increase in prepaid expenses	(631,185)	-
Decrease in accounts payable and accrued liabilities	(88,402)	(646,137)
Decrease in accrued interest on long-term debt	(9,982)	-
Decrease in liabilities from Provincial Government	(201,207)	-
<b>Total Uses</b>	<b>(1,036,881)</b>	<b>(937,252)</b>
<b>Sources:</b>		
Decrease in other accounts receivable	56,664	-
Decrease in recoverable from other municipalities	231,473	42,010
Decrease in recoverable from Federal Government	157,267	-
Decrease in inventory	-	101,885
Decrease in prepaid expenses	-	4,975
Increase in payable to other municipalities	39,427	-
Increase in payable to Provincial Government	-	2,347,271
Increase in deferred revenue – obligatory reserve fund	3,353,044	-
Increase in deferred revenue	43,755	44,737
Increase in accrued interest on long-term liabilities	-	7,496
Increase in post-employment liabilities	665,660	2,697,001
<b>Total Sources</b>	<b>4,547,290</b>	<b>5,245,375</b>
<b>Increase in Cash from Operations</b>	<b>26,873,401</b>	<b>23,601,439</b>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(13,566,842)	(13,336,570)
Proceeds on disposal of tangible capital assets	68,020	273,859
Additions to tangible capital assets under construction	(2,576,225)	(3,657,049)
<b>Total Capital</b>	<b>(16,075,047)</b>	<b>(16,719,760)</b>
<b>INVESTING</b>		
Decrease (increase) in investments	10,002,761	(9,953,475)
<b>Total Investing</b>	<b>10,002,761</b>	<b>(9,953,475)</b>
<b>FINANCING</b>		
Advances (repayments) on temporary construction loans	2,400,000	(3,447,822)
Long-term liabilities paid	(1,290,478)	(1,077,529)
Long-term debt issued	-	3,750,000
<b>Total Financing</b>	<b>1,109,522</b>	<b>(775,351)</b>
<b>Increase (decrease) in cash</b>	<b>21,910,637</b>	<b>(3,847,147)</b>
<b>Cash, beginning of year</b>	<b>27,349,770</b>	<b>31,196,917</b>
<b>Cash, end of year</b>	<b>\$ 49,260,407</b>	<b>\$ 27,349,770</b>

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

# THE CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements

Year ended December 31, 2019

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The Corporation of the County of Renfrew is an upper tier municipality in the Province of Ontario, Canada. The provisions of provincial statutes such as the Municipal Act and related legislation guide its operations.

### 1. Accounting Policies

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

#### (a) (i) Basis of Consolidation

These consolidated financial statements reflect the assets, liabilities, operating revenues and expenditures, reserves, and changes in investment in tangible capital assets and include the activities of all committees of Council.

The Renfrew County Housing Corporation has been consolidated.

All inter-fund assets and liabilities and sources of revenues and expenditures have been eliminated.

#### (ii) Trust Funds

Trust funds and their related operations administered by The Corporation of the County of Renfrew are not consolidated, but are reported separately on the "Trust Fund Statements of Financial Position, Financial Activities and Changes in Fund Balance".

#### (b) Basis of Accounting

##### (i) Accrual Basis of Accounting

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

##### (ii) 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 expenses, provides the change in net financial assets for the year.

##### (iii) Cash

Cash is defined as cash on hand and cash on deposit, net of outstanding cheques at the reporting date.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

**DRAFT**

## 1. Accounting Policies (continued)

### (b) Basis of Accounting (continued)

#### (iv) Tangible Capital Assets

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

	Estimated useful life
Land improvements	20 to 25 years
Buildings	25 to 60 years
Machinery and equipment	5 to 25 years
Vehicles	4 to 20 years
Linear assets	15 to 99 years

Leasehold improvements are amortized on a straight-line basis over the current lease term plus one subsequent lease term.

Construction in progress comprises capital assets under construction, not yet placed into service and pre-construction activities related to specific projects expected to be constructed. Amortization is not recorded on assets under construction.

The Corporation of the County of Renfrew has a capitalization threshold so that individual capital assets of lesser value are expensed.

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 asset as of the date of the transfer.

#### (v) Accounts Receivable

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

#### (vi) Inventory and prepaid expenses

Inventory and prepaid expenses held for consumption are recorded at the lower of cost or replacement value.

#### (vii) Deferred Revenue – Obligatory Reserve Fund

The Corporation receives restricted contributions under the authority of federal legislation. 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 expenses are recorded as revenue in the fiscal period they are expended.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

**DRAFT**

## 1. Accounting Policies (continued)

### (b) Basis of Accounting (continued)

#### (viii) Deferred Revenue

Deferred revenues represent user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the related expenditures are incurred or services performed.

#### (ix) Employee Benefit Plan

The contributions to a multi-employer, defined benefit pension plan are expensed when contributions are due.

The costs of post-employment benefits are recognized when the event that obligates the Corporation occurs. Costs include projected future income payments, health care continuation costs and fees paid to independent administrators of these plans, calculated on a present value basis.

#### (x) Use of Estimates

The preparation of these consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures for the year. These estimates and assumptions, including such areas as post-employment benefits and useful lives of tangible capital assets, are based on the Corporation's best information and judgement and may differ significantly based on actual results.

#### (xi) Financial Instruments

The Corporation has classified its cash and investments as held for trading and they are stated at fair value. Accounts receivable are classified as loans and receivables, which are measured at amortized cost. Accounts payable and accrued liabilities, deferred revenue, long-term liabilities, accrued interest on long-term liabilities and post-employment benefit liabilities are classified as other liabilities which are measured at cost.

#### (xii) Government Transfers

Government transfers are recognized in the consolidated 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.

#### (xiii) Liabilities for Contaminated Sites

The liability for remediation of contaminated sites will be recognized when an environmental standard exists, the contamination exceeds the environmental standard, the Corporation is directly responsible for remediation of the contaminated site, and a reasonable estimate of the amount can be made.

# THE CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

**DRAFT**

### 2. Trust Funds

Trust funds administered by The Corporation of the County of Renfrew amounting to \$127,823 (2018 - \$124,294) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

### 3. Pension Agreement

The Corporation of the County of Renfrew, on behalf of its eligible employees, is a participant in the Ontario Municipal Employees Retirement System (OMERS). OMERS is a defined benefit pension plan, fully funded by equal contributions from participating employers and employees, and by the investment earnings of the OMERS Fund. OMERS pensions are calculated using a defined benefit formula, taking into account length of service and average annual wage that is designed to integrate with the pension payable from the Canada Pension Plan.

Because OMERS is a multi-employer plan, the County of Renfrew does not recognize any share of the plan surplus of \$1.531 billion (2018 - \$2.7 billion deficit) base on the total fair market value of the plan's assets, as this is a joint responsibility of all Ontario municipalities and their employees.

The amount contributed to OMERS for 2019 was \$3,368,948 (2018 - \$3,354,289) for current service and is included as an expenditure on the Consolidated Statement of Operations. At December 31, 2019 there is no liability for past service under this agreement.

### 4. Investments

Investments are stated at cost plus accrued interest and are comprised of the following:

	2019	2018
B2B Bank GIC (December 5/22 - 2.87%)	\$ 100,213	\$ 100,213
Bank of Montreal GIC (October 15/19 - 2.46%)	-	1,005,257
Bank of Montreal GIC (December 18/19 - 2.83%)	-	10,010,080
Bank of Montreal GIC (September 20/21 - 1.75%)	502,469	502,469
Bank of Montreal GIC (November 6/23 - 3.51%)	1,005,385	1,005,385
Bank of Montreal GIC (May 8/24 - 2.63%)	1,017,149	-
Bank of Montreal GIC (October 15/24 - 2.31%)	1,004,936	-
BMO Trust GIC (September 16/20 - 2.16%)	503,166	503,166
Canadian Tire Bank GIC (December 5/22 - 2.91%)	100,215	100,215
CDN Western Bank GIC (May 8/19 - 2.35%)	-	1,015,323
CDN Western Bank GIC (November 18/20 - 2.35%)	200,554	200,554
CDN Western Bank GIC (May 8/24 - 2.9%)	1,018,910	-
Concentra Bank GIC (December 5/22 - 2.9%)	100,215	100,215
Equitable Bank GIC (September 20/21 - 1.85%)	100,522	100,522
Home Equity Bank GIC (September 16/20 - 2.17%)	100,636	100,636
HSBC Bank of Canada GIC (August 12/20 - 2.10%)	403,268	403,268
Laurentian Bank GIC (September 20/21 - 1.86%)	100,525	100,525
LBC Trust GIC (December 5/22 - 2.87%)	100,212	100,212
Manulife Bank GIC (September 19/22 - 2.65%)	503,775	503,775
Montreal Trust GIC (May 7/20 - 2.20%)	1,014,406	1,014,406
Montreal Trust GIC (June 8/21 - 2.00%)	404,537	404,537
National Bank GIC (May 7/19 - 2.00%)	-	1,013,096
President's Choice Bank GIC (September 20/21 - 1.76%)	100,496	100,496
	\$ 8,381,589	\$ 18,384,350



# THE CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

**DRAFT**

### 5. Temporary Construction Loan

During 2018 the Corporation established a temporary construction loan from Ontario Infrastructure and Lands Corporation (OILC) to finance the rehabilitation of Madawaska River Bridge. The construction loan has been authorized to a maximum of \$6 million with a floating interest rate throughout the term of the loan until it is replaced by a debenture. During 2019 the Corporation drew an advance on this loan.

The balance of the temporary construction loans is as follows:

	2019	2018
Madawaska River Bridge	\$ 2,400,000	\$ -
	\$ 2,400,000	\$ -

### 6. Deferred Revenue – Obligatory Reserve Fund

A requirement of the public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as federal legislation restricts how these funds may be used. The balance in the obligatory reserve fund is summarized below:

	2019	2018
Balance, beginning of year	\$ -	\$ 6,871
Revenue		
Federal gasoline tax	5,479,296	2,756,191
Utilization		
Transfer for capital	2,126,252	2,763,062
Balance, end of year	\$ 3,353,044	\$ -

# THE CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

**DRAFT**

### 7. Long-Term Liabilities

The balance of the long-term liabilities reported on the Consolidated Statement of Financial Position is made up of long-term liabilities incurred by the Corporation and are outstanding at the end of the year:

	2019	2018
Long-term debt issued by the Corporation bearing interest at 5.656%, payable \$313,405 on April 4 <sup>th</sup> and October 4 <sup>th</sup> of each year, including principal and interest. Maturing October 4, 2024	\$ 2,697,028	\$ 3,151,908
3.01% Debenture, payable \$197,926 semi-annually, including principal and interest, maturing February 1, 2032	4,098,488	4,364,946
3.08% Debenture, payable \$219,284 semi-annually, including principal and interest, maturing April 16, 2028	3,257,898	3,588,466
1.96% Mortgage, payable \$4,480 monthly, including principal and interest, maturing March 1, 2021	66,345	118,145
2.61% Mortgage, payable \$8,274 monthly, including principal and interest, maturing November 1, 2023	369,376	457,827
2.60% Mortgage, payable \$10,349 monthly, including principal and interest, maturing June 1, 2028	946,729	1,045,050
	<u>\$ 11,435,864</u>	<u>\$ 12,726,342</u>

Principal repayments relating to the long-term liabilities of \$11,435,864 outstanding as at December 31, 2019 are due as follows:

2020	\$ 1,340,936
2021	1,352,936
2022	1,393,337
2023	1,441,279
2024	1,407,599
Thereafter	4,499,777
	<u>\$ 11,435,864</u>

The 1.96% mortgage is secured by a first charge on the land and building located at 63 Russell Street, Arnprior with a carrying value of \$642,978.

The 2.61% mortgage is secured by a first charge on the land and building located at 200 Caruso Street, Arnprior with a carrying value of \$885,363.

The 2.60% mortgage is secured by a first charge on the land and building located at 26 Spruce Street, Arnprior with a carrying value of \$1,162,567.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

**DRAFT**

## 8. Post-Employment Benefits

	2019	2018
Post-employment benefits are summarized as follows:		
Sick leave benefits	\$ 973,682	\$ 1,008,286
Workplace Safety and Insurance Board obligations	5,760,667	5,060,403
	<u>\$ 6,734,349</u>	<u>\$ 6,068,689</u>

- (a) Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the municipality's employment.

The liability for these accumulated days, to the extent that they have vested and could be taken in cash by an employee on termination, amounted to \$973,682 (2018 – \$1,008,286) at the end of the year.

- (b) The County of Renfrew is a Schedule 2 employer under the Workplace Safety and Insurance Board Act and, as such, has assumed the liability for any costs awarded under the Workplace Safety and Insurance Board Act. An independent actuarial evaluation undertaken in 2018 determined that the liability for present and future awards is \$5,760,667 as at December 31, 2019.

Actuarial gains and losses are expensed immediately in the fiscal year that they arise.

The significant actuarial assumptions adopted in estimating the Corporation's accrued benefit obligation for WSIB claims include a discount rate of 3.75% and an inflation rate of 2.5%.

Information with respect to the Corporation's Workplace Safety and Insurance Board future payments is as follow:

	2019	2018
Accrued benefit liability, beginning of year	\$ 5,060,403	\$ 2,411,611
Expense recognized for the period	1,843,619	637,467
Benefits paid for the period	(1,143,355)	(835,790)
Actuarial loss recognized	-	2,847,115
Accrued benefit liability, end of year	<u>\$ 5,760,667</u>	<u>\$ 5,060,403</u>

# CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

## 9. Tangible Capital Assets

### (a) Tangible capital assets by functional classification:

	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Planning and Development	2019	2018
<b>Cost</b>									
Balance, beginning of year	\$ 29,118,637	\$ 289,190	\$ 345,683,791	\$ 6,544,439	\$ 59,924,839	\$ 38,153,263	\$ 1,189,246	\$ 480,903,405	\$ 470,934,417
Additions during the year	602,000		9,780,198	1,013,155	941,959	1,193,436	36,094	13,566,842	13,336,570
Disposals during the year	-		(2,175,789)	(629,062)	(121,237)	(193,903)	-	(3,119,991)	(3,367,582)
Balance, end of year	\$ 29,720,637	\$ 289,190	\$ 353,288,200	\$ 6,928,532	\$ 60,745,561	\$ 39,152,796	\$ 1,225,340	\$ 491,350,256	\$ 480,903,405
<b>Accumulated amortization</b>									
Balance, beginning of year	\$ (8,010,085)	\$ (265,136)	\$ (214,863,456)	\$ (3,399,908)	\$ (22,143,263)	\$ (22,864,959)	\$ (631,908)	\$ (272,178,715)	\$ (262,394,655)
Amortization during the year	(652,871)	(6,399)	(9,277,309)	(972,482)	(1,436,784)	(1,038,500)	(19,831)	(13,404,176)	(12,821,944)
Accumulated amortization, on disposals	-	-	2,140,502	618,881	107,877	139,053	-	3,006,313	3,037,884
Balance, end of year	\$ (8,662,956)	\$ (271,535)	\$ (222,000,263)	\$ (3,753,509)	\$ (23,472,170)	\$ (23,764,406)	\$ (651,739)	\$ (282,576,578)	\$ (272,178,715)
<b>Net book value of tangible capital assets</b>									
	\$ 21,057,681	\$ 17,655	\$ 131,287,937	\$ 3,175,023	\$ 37,273,391	\$ 15,388,390	\$ 573,601	\$ 208,773,678	\$ 208,724,690
Construction in progress	\$ 228,508	\$ -	\$ 21,830,855	\$ -	\$ 12,211	\$ 5,237	\$ 49,534,050	\$ 71,610,861	\$ 69,034,636

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# CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

## 9. Tangible Capital Assets (continued)

### (b) Tangible capital assets by asset class:

		Land	Land Improvements	Buildings	Machinery and Equipment	Leasehold Improvements	Vehicles	Linear Assets	2019	2018
<b>Cost</b>										
Balance, beginning of year	\$	6,153,894	\$ 5,074,929	\$ 110,301,886	\$ 11,292,586	\$ 428,748	\$ 14,362,195	\$ 333,289,167	\$ 480,903,405	\$ 470,934,417
Additions during the year		7,115	267,268	2,181,211	430,410	115,153	1,751,738	8,813,947	13,566,842	13,336,570
Disposals during the year			(13,600)	(180,303)	(121,237)		(1,307,256)	(1,497,595)	(3,119,991)	(3,367,582)
Balance, end of year	\$	6,161,009	\$ 5,328,597	\$ 112,302,794	\$ 11,601,759	\$ 543,901	\$ 14,806,677	\$ 340,605,519	\$ 491,350,256	\$ 480,903,405
<b>Accumulated amortization</b>										
Balance, beginning of year	\$	-	\$ (2,492,323)	\$ (46,183,695)	\$ (7,653,573)	\$ (428,748)	\$ (7,996,744)	\$ (207,423,632)	\$ (272,178,715)	\$ (262,394,655)
Amortization during the year		-	(173,282)	(2,506,572)	(591,268)	(391)	(1,513,819)	(8,618,844)	(13,404,176)	(12,821,944)
Accumulated amortization on disposals		-	13,600	125,453	107,877		1,297,074	1,462,309	3,006,313	3,037,884
Balance, end of year	\$	-	\$ (2,652,005)	\$ (48,564,814)	\$ (8,136,964)	\$ (429,139)	\$ (8,213,489)	\$ (214,580,167)	\$ (282,576,578)	\$ (272,178,715)
<b>Net book value of tangible capital assets</b>										
	\$	6,161,009	\$ 2,676,592	\$ 63,737,980	\$ 3,464,795	\$ 114,762	\$ 6,593,188	\$ 126,025,352	\$ 208,773,678	\$ 208,724,690
Construction in progress	\$	-	\$ 5,237	\$ 201,702	\$ 39,018	\$ -	\$ -	\$ 71,364,904	\$ 71,610,861	\$ 69,034,636

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# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

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Year ended December 31, 2019

## 10. Accumulated Surplus

	2019	2018
Accumulated surplus comprised of:		
Reserves - current	\$ 6,566,558	\$ 21,256,181
Reserves - capital	40,848,853	17,461,956
Invested in tangible capital assets	280,384,539	277,759,326
Unfunded		
Capital	(3,492,327)	(1,458,180)
Post-employment benefits	(6,734,349)	(6,068,689)
Long-term liabilities	(11,435,864)	(12,726,342)
Accumulated Surplus	\$ 306,137,410	\$ 296,224,252

## 11. Commitments

- (a) Under the terms of various operating lease agreements, future minimum payments over the next four years are as follows:

2020	\$ 248,000
2021	95,971
2022	97,886
2023	<u>24,592</u>
	<u>\$ 466,449</u>

- (b) The Renfrew County Housing Corporation has entered into a long-term service agreement with the Ontario Clean Water Agency that ends February 2025.

Future minimum payments are as follows:

2020	\$ 48,171
2021	48,306
2022	48,306
2023	48,306
2024	48,306
2025	<u>8,051</u>
	<u>\$ 249,446</u>

- (c) On April 28, 2016 County Council passed a By-Law to enter into a significant Asset Donation Agreement with Canadian Pacific Railway Company. The County of Renfrew and its partners, the County of Lanark and Township of Papineau-Cameron will be acquiring 296 km of the CP Rail Corridor over a three year period beginning in October 2016. The County of Renfrew will be responsible for a cash payment of \$360,300 and a donation tax receipt for \$55,624,583. Furthermore, it is anticipated that this transaction will cost a further \$164,000 in legal, survey and closing costs.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

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Year ended December 31, 2019

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## 11. Commitments (continued)

This acquisition is recorded as a tangible capital asset - construction in progress on the consolidated statement of financial position. It is anticipated that the remaining amount under this commitment will be transferred in 2020.

## 12. Contingencies

At December 31, 2019 the Corporation of the County of Renfrew is defending itself with respect to legal actions for damages.

The impact of these actions on the consolidated financial statements is not determinable as at the date of the auditors' report. Neither the possible outcome nor the amount of possible settlement, if any, can be foreseen. Therefore, no provision has been made in the consolidated financial statements.

In the event that any amount is payable, it will be recorded as an expenditure in the year it is disbursed.

## 13. Budget Figures

The operating budget approved by County Council for 2019 is reflected on the consolidated statement of operations. Budget figures have not been audited and are presented for information purposes only. The budgets 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. Budget figures have been reclassified for the purposes of these consolidated financial statements to comply with Public Sector Accounting Board (PSAB) reporting requirements.

## 14. Service Contract with the Ministry of Community and Social Services and the Ministry of Children and Youth Services

The Corporation of the County of Renfrew has a service contract with the Ministry of Community and Social Services and the Ministry of Children and Youth Services. A review of these programs shows a surplus of \$351,267 as at December 31, 2019. These surplus amounts are reflected in the total payable to the Province of Ontario (net).

## 15. Subsequent events

Subsequent to December 31, 2019, the outbreak of the novel strain of coronavirus (Covid-19) has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. The ongoing situation remains fluid and the Corporation is currently assessing the impacts of this on its operations. It is anticipated that the most significant negative impact will be to user fees and service charges. At this time, it is not possible to reliably estimate any further impacts that the global Covid-19 outbreak may have on the financial results and condition of the Corporation.

# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

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## 16. Financial instruments

### (a) Fair value:

The carrying values of cash, investments, accounts receivable, accounts payable and accrued liabilities, temporary construction loans, deferred revenue and accrued interest on long-term liabilities approximate the fair value due to their short-term nature.

The carrying value of the long-term liabilities is considered to be its fair value because the interest rate approximates the market rate that would be available to the Corporation for the same or similar instruments at December 31, 2019.

### (b) Interest rate risk:

The long-term liabilities bear interest at fixed interest rates. Consequently, the long-term debt risk exposure is minimal.

### (c) Credit risk:

The Corporation provides credit to other agencies and to its tenants during the normal course of operations. The Corporation determines on a continuing basis, the probable losses and records a provision for losses based upon the stated realizable value. Concentration of credit risk with respect to accounts receivable is limited due to the number of other agencies and tenants involved. The Corporation does not run any significant risk with respect to a single account receivable.

It is the Management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from its financial instruments.

## 17. Premium surplus

The Corporation of the County of Renfrew is a participating member of the Municipal Benefits Committee (MBC). The MBC is currently on a Refund Accounting basis. Under this arrangement both the insurance carrier, and the MBC share in the financial risk of the Extended Health and Dental benefit plans. In 2018, the insurance carrier notified the Corporation that there was an accumulated surplus of \$1,081,064 in this plan (less \$450,000 reserve). The Corporation decided to withdraw its share of the surplus in 2019 through the utilization of a premium holiday. The Corporation's share of this premium holiday was \$310,961.

## 18. Comparative figures

Certain of the 2018 comparative figures have been reclassified to conform with the financial presentation adopted in 2019.



# THE CORPORATION OF THE COUNTY OF RENFREW

Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

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## 19. Segmented Information

The Corporation of the County of Renfrew is a municipal government organization that provides a range of services to its residents. County services are reported by function and their activities are separately disclosed in the segmented information.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes and certain unconditional government transfers are apportioned based on each segment's net requirements.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

### General Government

General government consists of the activities of Council and general financial and administrative management of The Corporation of the County of Renfrew and its programs and services.

### Protection Services

Protection services include emergency measures and provincial offences operation for The Corporation of the County of Renfrew.

### Transportation Services

The activities of the transportation function include construction and maintenance of The Corporation of the County of Renfrew's roads and bridges.

### Health Services

The health services function consists of land ambulance services and contributions to the local Health Unit.

### Social and Family Services

The social and family services consist of general assistance to inhabitants, homes of the aged and child care services.

### Social Housing

The social housing services provides affordable housing to qualified inhabitants of The Corporation of the County of Renfrew.

### Recreation and cultural services

Recreation services includes the trail development activities for The Corporation of the County of Renfrew.

### Planning and Development

The planning and development services function manages commercial, industrial and residential development within The Corporation of the County of Renfrew.

# CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

### 19. Segmented Information (continued)

For the Year Ended December 31, 2019

	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation & Cultural	Planning and Development	Consolidated
<b>Revenues</b>									
Levies on area municipalities	\$11,773,978	\$ (440,171)	\$ 14,360,558	\$ 9,491,052	\$ 4,172,550	\$ 5,007,655	\$ 279,085	\$ 1,699,470	\$ 46,344,177
Other municipal revenue	-	160,264	-	1,154,635	1,643,203	674,850	-	6,000	3,638,952
User fees and service charges	1,405,716	-	708,800	233,975	9,862,530	4,873,181	38,931	311,895	17,435,028
Government grants	885,220	-	3,444,211	9,081,010	43,362,028	4,385,166	63,316	213,715	61,434,666
Investment income	933,439	-	-	73,480	104,622	68,783	-	-	1,180,324
Donation, fines and other	3,242	1,375,340	-	7,453	29,837	-	-	-	1,415,872
	15,001,595	1,095,433	18,513,569	20,041,605	59,174,770	15,009,635	381,332	2,231,080	131,449,019
<b>Expenditures</b>									
Salaries, wages and benefits	3,157,643	324,037	3,917,622	15,090,514	27,673,176	2,237,037	63,654	1,802,450	54,266,133
Interest on long-term debt	231,812	-	-	-	165,710	38,225	-	-	435,747
Materials	2,133,046	393,568	4,429,033	1,683,497	7,407,194	7,641,925	317,676	406,768	24,412,707
Contracted services	1,900,508	191,944	726,094	111,497	8,515,875	1,982,661	-	22,470	13,451,049
Rents and financial expense	215,411	102,517	61,286	41,907	252,795	1,309,060	-	-	1,982,976
Transfer payments	-	-	-	1,452,730	12,018,135	66,550	-	-	13,537,415
Loss (gain) on disposal of tangible capital assets	-	-	(3,316)	(19,236)	13,360	54,850	-	-	45,658
Amortization of tangible capital assets	652,871	6,399	9,277,309	972,482	1,436,784	1,038,500	-	19,831	13,404,176
	8,291,291	1,018,465	18,408,028	19,333,391	57,483,029	14,368,808	381,330	2,251,519	121,535,861
<b>Annual surplus (deficit)</b>	<b>\$ 6,710,304</b>	<b>\$ 76,968</b>	<b>\$ 105,541</b>	<b>\$ 708,214</b>	<b>\$ 1,691,741</b>	<b>\$ 640,827</b>	<b>\$ 2</b>	<b>\$ (20,439)</b>	<b>\$ 9,913,158</b>

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# CORPORATION OF THE COUNTY OF RENFREW

## Notes to the Consolidated Financial Statements, continued

Year ended December 31, 2019

### 19. Segmented Information (continued)

For the Year Ended December 31, 2018

	General Government	Protection Services	Transportation Services	Health Services	Social and Family Services	Social Housing	Recreation & Cultural	Planning and Development	Consolidated
<b>Revenues</b>									
Levies on area municipalities	\$ 7,208,224	\$ (588,412)	\$ 16,477,109	\$ 11,001,576	\$ 3,924,920	\$ 4,949,276	\$ 320,038	\$ 1,478,148	\$ 44,770,879
Other municipal revenue	-	117,578	-	1,376,130	1,987,938	640,580	179,037	9,318	4,310,581
User fees and service charges	1,322,906	-	802,342	250,456	9,656,702	4,487,945	24,656	541,520	17,086,527
Government grants	-	-	3,636,828	8,697,635	44,015,753	4,778,478	346,296	308,290	61,783,280
Investment income	620,699	-	-	92,635	80,365	40,618	-	-	834,317
Donation, fines and other	4,365	1,590,975	297,235	8,567	-	-	13,968,792	-	15,869,934
	9,156,194	1,120,141	21,213,514	21,426,999	59,665,678	14,896,897	14,838,819	2,337,276	144,655,518
<b>Expenditures</b>									
Salaries, wages and benefits	3,114,807	402,336	3,854,487	17,776,545	26,970,833	2,182,297	47,988	1,760,665	56,109,958
Interest on long-term debt	215,151	-	-	-	190,724	54,066	-	-	459,941
Materials	1,293,607	351,246	4,844,955	1,713,340	7,503,230	7,285,179	787,955	526,809	24,306,321
Contracted services	1,889,681	181,909	753,258	58,807	8,517,393	2,367,664	-	22,469	13,791,181
Rents and financial expense	199,972	101,978	82,252	40,914	259,772	1,297,823	-	-	1,982,711
Transfer payments	-	-	-	1,421,259	12,805,614	220,350	-	-	14,447,223
Loss (gain) on disposal of tangible capital assets	-	-	256,901	(221,203)	2,707	17,434	-	-	55,839
Amortization of tangible capital assets	656,871	9,278	8,919,897	794,126	1,435,929	989,319	-	16,524	12,821,944
	7,370,089	1,046,747	18,711,750	21,583,788	57,686,202	14,414,132	835,943	2,326,467	123,975,149
<b>Annual surplus (deficit)</b>	<b>\$ 1,786,105</b>	<b>\$ 73,394</b>	<b>\$ 2,501,764</b>	<b>\$ (156,789)</b>	<b>\$ 1,979,476</b>	<b>\$ 482,765</b>	<b>\$ 14,002,876</b>	<b>\$ 10,809</b>	<b>\$ 20,680,199</b>

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## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers  
of The Corporation of the County of Renfrew

### Opinion

We have audited the trust fund financial statements of The Corporation of the County of Renfrew (the Corporation), which comprise the statement of financial position as at December 31, 2019, and the statement of financial activities and change in fund balance for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying trust fund financial statements present fairly, in all material respects, the financial position of the trust fund of The Corporation of the County of Renfrew as at December 31, 2019, and the results of its financial activities and change in fund balances for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Trust Fund Financial Statements section of our report. We are independent of The Corporation of the County of Renfrew in accordance with the ethical requirements that are relevant to our audit of the trust fund 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 Trust Fund Financial Statements

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

In preparing the trust fund financial statements, management is responsible for assessing the Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

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

### Auditor's Responsibilities for the Audit of the Trust Fund Financial Statements

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

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

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

*Scott Rusien Black + Locke*

Chartered Professional Accountants  
Licensed Public Accountants

Pembroke, Ontario  
August 26, 2020

# THE CORPORATION OF THE COUNTY OF RENEW

## Trust Fund Statement of Financial Position

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December 31, 2019, with comparative figures for 2018

	2019	2018
<b>Financial Assets</b>		
Cash	\$ 127,823	\$ 124,294
	<b>\$ 127,823</b>	<b>\$ 124,294</b>
<b>Fund Balance</b>		
Residents' equity	\$ 127,823	\$ 124,294
	<b>\$ 127,823</b>	<b>\$ 124,294</b>

## Trust Fund Statement of Financial Activities And Change in Fund Balance

Year ended December 31, 2019, with comparative figures for 2018

	2019	2018
<b>Revenue:</b>		
Deposits from residents	\$ 650,123	\$ 720,577
<b>Expenditure:</b>		
Payment for maintenance, withdrawals by residents and estate payments	646,594	710,250
<b>Change in Financial Assets</b>	<b>3,529</b>	<b>10,327</b>
<b>Fund Balance at The Beginning of The Year</b>	<b>124,294</b>	<b>113,967</b>
<b>Fund Balance at The End of The Year</b>	<b>\$ 127,823</b>	<b>\$ 124,294</b>

The accompanying note is an integral part of these financial statements.

# THE CORPORATION OF THE COUNTY OF RENEW

Trust Fund

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## Note to Financial Statements

Year ended December 31, 2019

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These financial statements reflect the financial activity and financial position of funds held in trust by The Corporation of the County of Renfrew for residents of Bonnechere Manor and Miramichi Lodge.

### 1. Significant accounting policies:

#### (a) Financial instruments:

The Corporation of the County of Renfrew adopted the accounting standards that were issued by the Chartered Professional Accountants of Canada, particularly Section 3855, Financial Instruments – Recognition and Measurement. This section establishes standards for recognizing and measuring financial assets and financial liabilities. All financial instruments must be classified as held for trading, available-for-sale, held to maturity, loans and receivables, or other financial liabilities. The Corporation has classified its cash as held for trading and is stated at fair value.

It is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from its financial instruments.