

Regular Meeting of the Village of Sundridge Council

Wednesday, September, 10, 2025 at 6:00 p.m.

Village of Sundridge Council Chambers

Council Meetings will be audio recorded and recordings will be posted on the municipal website. If connection is lost during the meeting, it will proceed and if possible, a recording of the meeting will be made available. The minutes will remain the official record of the meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/85827429551?pwd=WrgLa7YiBbil3w8guP6y65taeEYtae.1>

COUNCIL AGENDA

1) CALL TO ORDER

The Chair, Mayor Shawn Jackson called the meeting to order at

LAND ACKNOWLEDGEMENT

The Village of Sundridge would like to acknowledge that we are meeting on Williams Treaty Lands and they are the traditional home of the Anishinabek First Nations. We wish to honour the original inhabitants, thanking them for their land stewardship and recognizing our responsibilities to promote the healing of our communities through earnest and sincere application of the Truth and Reconciliation Commission recommendations. Miigwech.”

2) APPROVAL OF AGENDA

Moved By:

Seconded By:

THAT the agenda for the September 10, 2025 regular meeting be approved as circulated.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

3) DECLARATION OF PECUNIARY INTEREST

4) PLANNING MATTERS

5) DELEGATIONS

6) PRESENTATIONS

6(A.1) Baker Tilly SNT (2024 Audit Review)

[Exception to Section 14 c) of the Village of Sundridge Procedural By-law is required to extend the duration of a delegation/presentation]

Moved By:

Seconded By:

THAT the delegation by Jessica Dion at Baker Tilly SNT, re: 2024 Consolidated Financial Statements and 2024 Year End Audit Report, be received with thanks; and

THAT Council approve the Draft Consolidated Financial Statements for the year ended December 31, 2024; and

THAT Council approve the Draft Sundridge-Strong Fire Department Financial Statements for the year ended December 31, 2024; and

THAT Council approve the Draft Sundridge and District Medical Centre Financial Statements for the year ended December 31, 2024; and

THAT Council approve the Draft Sundridge-Strong Union Public Library Financial Statements for the year ended December, 31, 2024, and;

THAT Council approve the Draft Village of Sundridge Trust Funds Financial Statements for the year ended December 31, 2024; and

THAT Council acknowledges and receives the Report to Council regarding the Audit Results.

Recorded Vote

For

Against

Abstain

Preston, Luke

Smith, Sharon

Williamson, Fraser

Jackson, Shawn

7) CONSENT ITEMS

[Items from the Consent List may be moved by members to be discussed under Section 9 – New Business/Action Items]

7 (E.1) Follow Up List – n/a

7 (E.2) District of Parry Sound Social Services Administration Board

- CAO Report for July and August

7 (E.3) Phragmites Working Group Meeting Minutes – July 17, 2025

7 (E.4) Ministry of Natural Resources: Proposed regulations to support the implementation of the proposed Geologic Carbon Storage Act, 2025, if passed by the Legislature

8) APPROVAL OF CONSENT ITEMS

Moved By:

Seconded By:

THAT Items listed as Consent Items for September 10, 2025 and the recommendations contained therein be received;

AND THAT any Items for which pecuniary interest has been declared are deemed not to have been voted on or discussed by the individual making the declaration.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

9) NEW BUSINESS/ACTION ITEMS

9.1. Council Vacancy (Applicant Interview)

Moved By:

Seconded By:

THAT The Council for the Corporation of The Village of Sundridge receive the nominations from interested persons looking to fill the current vacancy on council,

AND THAT Council will conduct an interview style process with the applicants to determine who will be selected to sit on council for the remainder of the term.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

16) CONSIDERATION OF A CLOSED SESSION

Moved By:

Seconded By:

THAT Council move into a Closed Session meeting at _____ p.m. as provided for by Section 239 (2)(a) of the *Municipal Act*, 2001, as amended, to deal with: personal matters about an identifiable individual.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

Moved By:

Seconded By:

THAT Council move out of the Closed Session meeting and return to the open portion of the meeting at _____ p.m. after having only discussed the matters as permitted under Section 239 (2)(a) of the *Municipal Act*, 2001, as amended.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

Council Vacancy – Candidate Selected to Fill the Vacant Seat

Moved By:

Seconded By:

THAT The Council for the Corporation of The Village of Sundridge select _____ to fill the vacant seat on Council for the remainder of the term,

AND THAT the selected candidate will take an 'Oath of Office' at the next regular meeting being held on September 24th, 2025.

| | | | |
|----------------------|------------|----------------|----------------|
| Recorded Vote | For | Against | Abstain |
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

9.2. Sundridge & District Medical Centre Committee: Employment Agreement

Moved By:
Seconded By:

BE IT RESOLVED THAT the Council for the Village of Sundridge hereby receive resolution #2025-087MC from the Sundridge and District Medical Centre Committee; and

HEREBY authorize the Clerk Administrator to sign the Agreement Regarding Employees on behalf of the Village.

| | | | |
|----------------------|------------|----------------|----------------|
| Recorded Vote | For | Against | Abstain |
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

9.3. District of Parry Sound Municipal Association – Fall Meeting

Moved By:
Seconded By:

THAT the Council for the Village of Sundridge receives the Agenda/Registration Form for the Fall 2025 Meeting on Friday September 26, 2025 to be held at the Orrville Community Centre;

AND THAT Council approves the following Council and Staff members to attend at a cost of \$50.00 each:

- _____
- _____
- _____
- _____
- _____

| | | | |
|----------------------|------------|----------------|----------------|
| Recorded Vote | For | Against | Abstain |
| Preston, Luke | | | |
| Smith, Sharon | | | |

Williamson, Fraser
Jackson, Shawn

9.4. Tri Council / Bi Council Agenda Items (September 25, 2025)

Moved By:
Seconded By:

THAT the Council for the Village of Sundridge would like the following to be items on the next Tri Council / Bi Council for discussion:

- Tri Council:
 - The Cenotaph (flowers)
 - Staff Holiday Bonus & Holiday Party (taskforce update)
 - Cooling Centre
- Bi Council:
 - High Street Boundary Road Rehabilitation

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

9.5. Councillor Polo Shirts
[motion introduced by Luke Preston August 20, 2025]

A potential mock-up of shirts is included with this motion in the agenda package

Moved By:
Seconded By:

WHEREAS the Village of Sundridge values professionalism, visibility, and a unified identity for its elected officials when representing the municipality at public events and functions;

AND WHEREAS branded apparel enhances public recognition, fosters civic pride, and contributes to a consistent municipal image;

THEREFORE BE IT RESOLVED THAT council approve the design and purchase of official Village of Sundridge golf-style polo shirts for members of council;

AND FURTHER THAT the shirts be black in colour, featuring:

- The **Village of Sundridge logo** embroidered on the right chest;
- The word “**councillor**” in grey thread embroidered on the left sleeve;

- The phrase “**Sundridge – Your Place to Shine!**” professionally printed or embroidered on the back in a clear, bold font.

AND FURTHER THAT staff be directed to obtain quotes for the production of the shirts and report back to council with options for procurement and cost.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

9.6. Rail Safety Week

Moved By:
Seconded By:

WHEREAS Rail Safety Week is to be held across Canada from September 15 to 21, 2025;

WHEREAS, 261 railway crossing and trespassing incidents occurred in Canada in 2024; resulting in 68 avoidable fatalities and 58 avoidable serious injuries;

WHEREAS, educating and informing the public about rail safety (reminding the public that railway rights-of-way are private property, enhancing public awareness of the dangers associated with highway rail grade crossings, ensuring pedestrians and motorists are looking and listening while near railways, and obeying established traffic laws) will reduce the number of avoidable fatalities and injuries cause by incidents involving trains and citizens; and

WHEREAS Operation Lifesaver is a public/private partnership whose aim is to work with the public, rail industry, governments, indigenous communities, police services, media and others to raise rail safety awareness;

WHEREAS CN and Operation Lifesaver have requested Council adopt this resolution in support of its ongoing efforts to raise awareness, save lives and prevent injuries in communities, including our municipality;

THEREFORE, BE IT RESOLVED THAT The Village of Sundridge supports the national Rail Safety Week being held from September 15 to 21, 2025.

| | | | |
|---------------------------|------------|----------------|----------------|
| Recorded Vote | For | Against | Abstain |
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

9.7. 2025 Northeast Municipal Council Workshop

Moved By:
Seconded By:

THAT the Council for the Village of Sundridge receives the Agenda/Registration Form for the Fall 2025 Northeast Municipal Council Workshop,

AND THAT Council approves the following Council members to attend at a cost of \$80.00 each plus accommodation, mileage, and allowance for meals as per policy:

- _____
- _____
- _____
- _____

| | | | |
|---------------------------|------------|----------------|----------------|
| Recorded Vote | For | Against | Abstain |
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

9.8. Support for Ontario's Forestry Sector
[motion introduced by Luke Preston August 20, 2025]

Moved By:
Seconded By:

WHEREAS the forestry sector is a cornerstone of Ontario's economy, providing thousands of jobs, sustaining rural and northern communities, and contributing significantly to provincial GDP;

WHEREAS forestry operations and value-added industries play a vital role in supporting local economies across Northern and Central Ontario, including communities such as Sundridge, through direct employment, supply chains, and secondary businesses;

WHEREAS recent developments, including escalating U.S. tariffs on Canadian softwood lumber, pose a serious threat to the competitiveness and sustainability of Ontario’s forestry sector, with combined duties now exceeding 35 percent;

WHEREAS the 2025 wildfire season has been one of the most severe on record in Ontario, threatening communities, straining firefighting resources, and underscoring the need for strong and sustainable forest management practices;

WHEREAS the Province of Ontario has introduced initiatives such as the Forest Biomass Program and the Advanced Wood Construction Action Plan, which aim to strengthen innovation, diversification, and climate resilience within the forestry sector;

THEREFORE BE IT RESOLVED THAT the Council of The Village of Sundridge:

1. Expresses its strong support for Ontario’s forestry sector, recognizing its economic, social, and environmental importance to the Province and to rural and northern municipalities.
2. Calls on the Government of Ontario and the Government of Canada to work collaboratively and urgently toward a fair, long-term resolution to the softwood lumber trade dispute with the United States.
3. Encourages continued and increased investment in forestry innovation, biomass utilization, wildfire resilience, and value-added wood manufacturing, ensuring that Ontario communities benefit from both economic opportunity and climate adaptation.
4. Directs that a copy of this resolution be forwarded to:

The Premier of Ontario
The Minister of Natural Resources and Forestry
The Minister of Economic Development, Job Creation and Trade
The local MPP and MP
The Federation of Northern Ontario Municipalities (FONOM)
The Rural Ontario Municipal Association (ROMA)
The Association of Municipalities of Ontario (AMO)

BE IT FURTHER RESOLVED THAT the Council of The Village of Sundridge invites neighbouring municipalities in Almaguin and across Northern and Central Ontario to consider adopting a similar resolution, thereby strengthening regional and provincial advocacy for Ontario’s forestry sector.

| | | | |
|----------------------|------------|----------------|----------------|
| Recorded Vote | For | Against | Abstain |
| Preston, Luke | | | |

Smith, Sharon
Williamson, Fraser
Jackson, Shawn

ITEMS MOVED INTO COMMITTEE OF THE WHOLE

10) COMMITTEE REPORTS/MINUTES

Moved By:
Seconded By:

THAT Items 10 (A.1) to 10 (B.2) be received and discussed.
10 (A.1) Joint Building Committee – Permit Summary for July 2025
10 (A.2) Sundridge & District Medical Centre – August 19, 2025 (regular)
10 (A.3) Sundridge & District Medical Centre – August 19, 2025 (closed)
10 (A.4) Sundridge & District Medical Centre – August 25, 2025 (special)
10 (B.1) Council Regular Meeting – August 20, 2025
10 (B.2) Council Closed Meeting – August 20, 2025

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Jackson, Shawn | | | |
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |

11) STAFF REPORTS

11.1. Staff Report S2025-015 Sips Bicycle Rack Purchase

Moved By:
Seconded By:

THAT Council receive Staff Report S2025-015 – Sips Bicycle Rack Purchase;

AND THAT Council wishes to proceed with Option #_____.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

11.2. Staff Report S2025-016 Employee Recognition Policy

Moved By:

Seconded By:

THAT Council receive Staff Report S2025-016 Employee Recognition Policy;

AND THAT Council wishes to proceed with Option #_____.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

12) BY-LAWS

12.1. By-Law No. 2025–036 Roads Fouling

Moved By:

Seconded By:

THAT By-Law No. 2025-036, being a by-law for prohibiting or regulating the obstructing, encumbering, injuring or fouling of highways or bridges, be approved.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

12.2 By-Law No. 2025 – 037 Fall Fair Parade Road Closure

Moved By:

Seconded By:

THAT By-Law No. 2025-038, being a by-law to temporarily close the specified road/streets as per Schedules A and B to By-Law No. 2025-038, be approved.

| Recorded Vote | For | Against | Abstain |
|----------------------|------------|----------------|----------------|
|----------------------|------------|----------------|----------------|

**Preston, Luke
Smith, Sharon
Williamson, Fraser
Jackson, Shawn**

13) ANNOUCEMENTS

- **Shawn Jackson**
- **Sharon Smith**
- **Luke Preston**
- **Fraser Williamson**
- **Vacant**
- **Nancy Millar, Clerk Administrator**

14) INTRODUCTION OF FUTURE MOTIONS

15) CONFIRMING BY-LAW

Moved By:
Seconded By:

THAT By-Law No. 2025-038, being a by-law to confirm the proceedings of Council of the Corporation of the Village of Sundridge at its regular meeting of **September, 10, 2025**, be adopted.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

16) CONSIDERATION OF A CLOSED SESSION

[moved up on agenda to appear after (9.1) Council Vacancy]

17) **ADJOURNMENT**

Moved By:
Seconded By:

THAT we do now adjourn at p.m. until the Regular Council Meeting on
September, 24, 2025, or at the call of the Mayor.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | | | |
| Smith, Sharon | | | |
| Williamson, Fraser | | | |
| Jackson, Shawn | | | |

**The Corporation of the
Village of Sundridge**

**Independent Auditor's Report and
Financial Report**

December 31, 2024

The Corporation of the Village of Sundridge

Financial Report

December 31, 2024

Management Report

Independent Auditor's Report

Consolidated Statement of Financial Position 1

Consolidated Statement of Operations and Accumulated Surplus 2

Consolidated Statement of Cash Flows 3

Consolidated Statement of Change in Net Financial Assets 4

Consolidated Statement of Remeasurement Gains and Losses 5

Notes to the Consolidated Financial Statements 6-27

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Corporation of the Village of Sundridge (the "Village") are the responsibility of the Village's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 1 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Village's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management. Council meets with management and the external auditor 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 Baker Tilly SNT LLP, independent external auditor appointed by the Village. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

Treasurer
September 10, 2025

Clerk Administrator
September 10, 2025

Independent Auditor's Report

**To the Members of Council, Inhabitants and Ratepayers of the
The Corporation of the Village of Sundridge**

Opinion

We have audited the consolidated financial statements of The Corporation of the Village of Sundridge, which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations and accumulated surplus, cash flows, change in net financial assets, and remeasurement gains and losses for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Village of Sundridge as at December 31, 2024, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

Independent Auditor's Report (continued)

Other Matter

The financial statements of The Corporation of the Village of Sundridge for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion of those statements on October 23, 2024.

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

Management is responsible for the preparation and fair presentation of these 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 Village'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 Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village'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. 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 Village's internal control.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (continued)

- 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 Village'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 Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

North Bay, Ontario
September 10, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

The Corporation of the Village of Sundridge
Consolidated Statement of Financial Position
December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|----------------------|
| Financial Assets | | |
| Cash (note 4) | \$ 2,248,238 | \$ 2,305,061 |
| Other investments (note 5) | 45,495 | 17,824 |
| Taxes receivable (note 6) | 272,677 | 277,930 |
| Accounts receivable (note 7) | 235,415 | 269,685 |
| Investments in Lakeland Holding Ltd. (note 8) | <u>2,387,850</u> | <u>2,329,482</u> |
| | <u>5,189,675</u> | <u>5,199,982</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 9) | 467,706 | 345,188 |
| Deferred revenues - other (note 10) | 73,309 | 442,558 |
| Deferred revenues - obligatory reserve funds (note 11) | 286,229 | 186,282 |
| Municipal debt (note 12) | 2,194,716 | 2,332,752 |
| Employee future benefits payable (note 13) | 77,935 | 66,464 |
| Asset retirement obligations (note 14) | <u>293,222</u> | <u>280,863</u> |
| | <u>3,393,117</u> | <u>3,654,107</u> |
| Net Financial Assets | <u>1,796,558</u> | <u>1,545,875</u> |
| Non-Financial Assets | | |
| Tangible capital assets (note 15) | 15,380,993 | 15,098,855 |
| Prepaid expenses | 12,856 | 5,807 |
| Inventories of supplies | <u>17,368</u> | <u>21,165</u> |
| | <u>15,411,217</u> | <u>15,125,827</u> |
| Accumulated Surplus (note 16) | <u>\$ 17,207,775</u> | <u>\$ 16,671,702</u> |
| Accumulates surplus is comprised of: | | |
| Accumulated surplus | 17,203,460 | 16,667,387 |
| Accumulated remeasurement losses | <u>4,315</u> | <u>4,315</u> |
| | <u>\$ 17,207,775</u> | <u>\$ 16,671,702</u> |
| Contingencies (note 17) | | |
| Approved by: | | |

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

The Corporation of the Village of Sundridge
Consolidated Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2024

| | 2024 | | 2023 |
|---|----------------------|----------------------|----------------------|
| | Budget | Actual | Actual |
| | (Unaudited) | | |
| Revenues | | | |
| Net taxation | \$ 2,395,166 | \$ 2,423,884 | \$ 2,254,687 |
| User charges | 164,576 | 129,840 | 89,777 |
| Government grants and transfers - Provincial | 677,276 | 679,652 | 718,664 |
| Government grants and transfers - Federal | 25,220 | 14,912 | 18,930 |
| Government grants and transfers - Municipal | 12,697 | 13,764 | 14,566 |
| Lakeland Holding Ltd. income (note 8) | - | 58,368 | 87,487 |
| Other | 331,488 | 347,638 | 319,483 |
| Total revenues | 3,606,423 | 3,668,058 | 3,503,594 |
| Expenses | | | |
| General government | 792,848 | 729,463 | 901,145 |
| Protection services | 576,607 | 571,065 | 524,273 |
| Transportation services | 865,177 | 844,598 | 826,347 |
| Environmental services | 683,629 | 709,097 | 728,869 |
| Health services | 366,033 | 355,090 | 330,228 |
| Social and family services | 89,540 | 88,409 | 86,332 |
| Recreation and cultural services | 360,622 | 345,273 | 316,780 |
| Planning and development | 51,396 | 55,167 | 56,383 |
| Total expenses | 3,785,852 | 3,698,162 | 3,770,357 |
| Annual deficit before other | (179,429) | (30,104) | (266,763) |
| Other | | | |
| Government grants and transfers related to capital - Provincial | 594,028 | 566,177 | 20,047 |
| Annual surplus (deficit) | 414,599 | 536,073 | (246,716) |
| Accumulated surplus, beginning of year | 16,667,387 | 16,667,387 | 16,914,103 |
| Accumulated surplus, end of year | \$ 17,081,986 | \$ 17,203,460 | \$ 16,667,387 |

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

The Corporation of the Village of Sundridge
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|---|---------------------|---------------------|
| Operating transactions | | |
| Annual surplus (deficit) | \$ 536,073 | \$ (246,716) |
| Cash provided by (applied to) | | |
| Non-cash items: | | |
| Accretion expense | 12,359 | 11,837 |
| Amortization of tangible capital assets | 531,839 | 524,867 |
| Loss on disposal of tangible capital assets | 16,106 | 1,304 |
| Change in non-cash working capital balances | | |
| Decrease (increase) in taxes receivable | 5,253 | (57,736) |
| Decrease in accounts receivable | 34,271 | 524,858 |
| Increase (decrease) in accounts payable and accrued liabilities | 122,518 | (172,138) |
| Increase (decrease) in deferred revenues - other | (369,249) | 74,297 |
| Increase in deferred revenues - obligatory reserve funds | 99,947 | 200,806 |
| Decrease (increase) in prepaid expenses | (7,049) | 3,773 |
| Decrease (increase) in inventories of supplies | 3,797 | (918) |
| Increase in employee future benefits payable | 11,471 | 13,506 |
| Cash provided by operating transactions | <u>997,336</u> | <u>877,740</u> |
| Capital transactions | | |
| Acquisition of tangible capital assets | (847,118) | (175,127) |
| Proceeds on disposal of tangible capital assets | 17,035 | - |
| Cash applied to capital transactions | <u>(830,083)</u> | <u>(175,127)</u> |
| Investing transactions | | |
| Acquisition of other investments | (27,671) | (1,488) |
| Increase in investment in Lakeland Holding Ltd. | (58,368) | (87,487) |
| Cash applied to investing transactions | <u>(86,039)</u> | <u>(88,975)</u> |
| Financing transactions | | |
| Municipal debt repaid | (138,037) | (132,106) |
| Cash applied to financing transactions | <u>(138,037)</u> | <u>(132,106)</u> |
| Increase (decrease) in cash | (56,823) | 481,532 |
| Cash, beginning of year | <u>2,305,061</u> | <u>1,823,529</u> |
| Cash, end of year | <u>\$ 2,248,238</u> | <u>\$ 2,305,061</u> |
| Cash | | |
| Unrestricted | \$ 2,248,238 | \$ 1,892,616 |
| Restricted | <u>-</u> | <u>412,445</u> |
| | <u>\$ 2,248,238</u> | <u>\$ 2,305,061</u> |

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

The Corporation of the Village of Sundridge
Consolidated Statement of Change in Net Financial Assets
For The Year Ended December 31, 2024

| | <u>2024</u> Budget (Unaudited) | <u>2024</u> Actual | <u>2023</u> Actual |
|--|---|-----------------------------------|-----------------------------------|
| Annual surplus | \$ 414,599 | \$ 536,073 | \$ (246,716) |
| Amortization of tangible capital assets | 531,839 | 531,839 | 524,867 |
| Loss on disposal of tangible capital assets | - | 16,106 | 1,304 |
| Proceeds on disposal of tangible capital assets | | 17,035 | - |
| Acquisition of tangible capital assets | (1,010,633) | (847,118) | (175,127) |
| Change in prepaid expenses | - | (7,049) | 3,773 |
| Change in inventories of supplies | - | 3,797 | (918) |
| Increase (decrease) in net financial assets | (64,195) | 250,683 | 107,183 |
| Net financial assets, beginning of year | <u>1,545,875</u> | <u>1,545,875</u> | <u>1,438,692</u> |
| Net financial assets, end of year | <u><u>\$ 1,481,680</u></u> | <u><u>\$ 1,796,558</u></u> | <u><u>\$ 1,545,875</u></u> |

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

The Corporation of the Village of Sundridge
Consolidated Statement of Remeasurement Gains and Losses
For The Year Ended December 31, 2024

| | <u>2024</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> |
|--|------------------------------|------------------------------|
| Accumulated remeasurement gains, beginning of year | \$ 4,315 | \$ 4,315 |
| Net remeasurement gains for the year | <u>-</u> | <u>-</u> |
| Accumulated remeasurement gains, end of year | <u>\$ 4,315</u> | <u>\$ 4,315</u> |

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

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

1. Significant Accounting Policies

These consolidated financial statements of the Village are the representation of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic consolidated financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement.

(a) Basis of Consolidation

- (i) These consolidated financial statements reflect the financial assets, liabilities, non-financial assets, accumulated surplus, revenues and expenses of the Village and include the activities of all committees of Council, the Sundridge and District Medical Centre, the Sundridge-Strong-Joly Arena & Hall, the Sundridge-Strong Fire Department, the Sundridge-Strong Union Public Library, the Sundridge-Strong-Joly Recreation Committee, the Burk's Falls, Joly, Machar, Ryerson, South River, Strong and Sundridge Joint Building Committee and the Almaguin Community Economic Development.

All interfund assets and liabilities and revenues and expenses have been eliminated.

(ii) Non-Consolidated Entities

The following joint local boards are not consolidated:

North Bay Parry Sound District Health Unit
District of Parry Sound Social Services Administration Board
District of Parry Sound (East) Home for the Aged

(iii) Accounting for School Board Transactions

The Village is required to collect and remit education support levies in respect of residential and other properties on behalf of the area school boards. The Village has no jurisdiction or control over the school boards operations. Therefore, taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the accumulated surplus of these consolidated financial statements.

(b) Basis of Accounting

(i) Accrual Basis

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

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(ii) Cash

The Village's policy is to disclose bank balances under cash, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with maturities of three months from the date of acquisition or less or those that can be readily convertible to cash.

(iii) Deferred Revenues

Deferred revenues represent user charges and fees that have been collected for which the related services have yet to be performed. Revenue is recognized in the period when the services are performed.

(iv) Deferred Revenues - Obligatory Reserve Funds

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

(v) Employee Future Benefits

The Village makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer contributory defined benefit program with contributions expensed as incurred. Obligations for sick leave and employee retirement gratuities are accrued as the eligible employees render the services necessary to earn the benefits.

(vi) Asset Retirement Obligations

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development, or normal use.

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the consolidated financial statement date to the extent that all recognition criteria are met.

The Corporation of the Village of Sundridge
Notes to the Consolidated Financial Statements
December 31, 2024

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(vi) Asset Retirement Obligations (Continued)

Asset retirement obligations are only recognized when there is a legal obligation for the Village to incur costs in relation to a specific tangible capital asset, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the Village derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the consolidated statement of operations and accumulated surplus.

(vii) Segmented Information

The Village reports its segmented information on functional areas and programs in its consolidated financial statements similar to reporting reflected as part of the Ontario Financial Information Return. These functional areas represent segments for the Village:

General Government

General government is comprised of Council, administration, and Ontario Property Assessment.

Protection Services

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

The Corporation of the Village of Sundridge
Notes to the Consolidated Financial Statements
December 31, 2024

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(vii) Segmented Information (Continued)

Transportation Services

Transportation services are responsible for roadway systems and winter control.

Environmental Services

Environmental services include waste and recycling services.

Health Services

Health services include public health services, land ambulance and cemetery services.

Social and Family Services

Social and family services include social assistance, long-term care, social housing and child care services.

Recreation and Cultural Services

Recreation and cultural services include parks and recreation, recreation facilities, and libraries.

Planning and Development

Planning and development manages development for residential and business interests as well as services related to the Village's economic development programs.

(viii) 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 annual surplus, provides the Consolidated Change in Net Financial Assets for the year.

The Corporation of the Village of Sundridge
Notes to the Consolidated Financial Statements
December 31, 2024

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(viii) Non-Financial Assets (Continued)

i) 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 and legally or contractually required retirement activities. The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|---------------------------|----------------|
| Land improvements | 20 to 60 years |
| Buildings | 20 to 50 years |
| Machinery and equipment | 5 to 40 years |
| Vehicles | 7 to 30 years |
| Roads and bridges | 10 to 60 years |
| Wastewater infrastructure | 80 years |

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

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

ii) Inventories of Supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

iii) Prepaid Expenses

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(ix) Taxation and Other Revenues

Property tax billings are prepared by the Village based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC") and in accordance with the provisions of the Municipal Act, 2001. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Village is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Village determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded at the time tax billings are issued.

Assessment and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known or based on management's best estimates.

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

User charges are recognized in the period in which the revenue relates.

Other revenues are recognized as revenue when earned.

(x) Government Grants and Transfers

Government grants and transfers are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. The transfer revenue is recognized in the consolidated statement of operations and accumulated surplus as the stipulations giving rise to the liabilities are settled.

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

1. Significant Accounting Policies (Continued)

(b) Basis of Accounting (Continued)

(xi) Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions are based on management's best information and judgment and may differ significantly from actual results.

(xii) Financial Instruments

Financial instruments are classified at either fair value or amortized cost.

Financial instruments classified at amortized cost include cash, other investments, accounts receivable, taxes receivable, accounts payable and accrued liabilities, and municipal debt. They are initially recorded at their fair value and subsequently carried at amortized cost using the effective interest rate method, less impairment. Transaction costs are added to the carrying value of the instrument.

2. Measurement Uncertainty

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Village's best information and judgment.

- The amounts recorded for asset retirement obligations are based on the estimated amount required to ultimately remediate the liability and depend on estimates of usage, remaining life, inflation rates and discount rates.
- The amounts recorded for amortization and opening costs of tangible capital assets are based on estimates of useful life, residual values and valuation rates.
- The amounts recorded for sick leave and retirement allowances are based on estimates of retirement ages of employees.

By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

3. Change in Accounting Policies

On January 1, 2024, the Village adopted the following standards on a prospective basis: PS 3400 - *Revenue*, PSG-8 - *Purchased Intangibles* and PS 3160 - *Public Private Partnerships (P3s)*. The adoption of these standards had no impact on the opening balances.

Section PS 3400 - *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

Guideline PSG-8 - *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

Section PS 3160 - *Public Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

4. Cash

The Village has authorized credit facilities totaling \$200,000, which is unsecured. As at December 31, 2024, the Village has utilized \$0 (2023 - \$0). The interest is calculated the bank's prime lending rate.

The Corporation of the Village of Sundridge
Notes to the Consolidated Financial Statements
December 31, 2024

5. Other Investments

| | <u>2024</u> | <u>2023</u> |
|---|------------------|------------------|
| Guaranteed Investment Certificates maturing between March 18, 2025 and July 5, 2026 bearing interest at rates between 4.0 % and 5.10% | <u>\$ 45,495</u> | <u>\$ 17,824</u> |

6. Taxes Receivable

| | <u>2024</u> | <u>2023</u> |
|------------------------|-------------------|-------------------|
| Current year | \$ 219,616 | \$ 215,063 |
| Previous year | 34,151 | 43,117 |
| Prior years | 5,503 | 4,973 |
| Penalties and interest | <u>13,407</u> | <u>14,777</u> |
| | <u>\$ 272,677</u> | <u>\$ 277,930</u> |

7. Accounts Receivable

| | <u>2024</u> | <u>2023</u> |
|----------------------|-------------------|-------------------|
| Federal government | \$ 160,632 | \$ 103,802 |
| Province of Ontario | 7,743 | 31,635 |
| Other Municipalities | 1,406 | 6,172 |
| Other | <u>65,634</u> | <u>128,076</u> |
| | <u>\$ 235,415</u> | <u>\$ 269,685</u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

8. Investment in Lakeland Holding Ltd.

Lakeland Holding Ltd. is a municipally owned government business enterprise. Its subsidiaries produce and distribute hydroelectric power to users in Bracebridge, Huntsville, Sundridge, Burk's Falls and Magnetawan. The Village holds a 3.66% ownership stake in the common shares of Lakeland Holding Ltd.

Condensed financial information in respect to Lakeland Holding Ltd. is provided below.

| | 2024 | 2023 |
|---|-----------------------|-----------------------|
| Consolidated Balance Sheet: | | |
| Assets: | | |
| Current assets | \$ 18,180,338 | \$ 20,297,535 |
| Capital and other assets | 149,973,217 | 145,995,233 |
| Regulatory assets | 702,173 | 873,877 |
| Total Assets | <u>\$ 168,855,728</u> | <u>\$ 167,166,645</u> |
| Liabilities: | | |
| Current liabilities | \$ 14,590,203 | \$ 24,358,753 |
| Long-term liabilities | 89,023,725 | 79,160,849 |
| Total Liabilities | <u>103,613,928</u> | <u>103,519,602</u> |
| Equity: | | |
| Share capital | 12,609,650 | 12,609,650 |
| Retained earnings and contributed surplus | 52,514,268 | 50,919,511 |
| Accumulated other comprehensive loss | 117,882 | 117,882 |
| Total Equity | <u>65,241,800</u> | <u>63,647,043</u> |
| Total Liabilities and Equity | <u>\$ 168,855,728</u> | <u>\$ 167,166,645</u> |
| Village's share of equity (3.66% ownership) | <u>\$ 2,387,850</u> | <u>\$ 2,329,482</u> |
| Consolidated Statement of Operations, Retained Earnings and Comprehensive Income | | |
| Total Revenues | \$ 70,938,601 | \$ 67,056,098 |
| Total Expenses | <u>66,287,572</u> | <u>60,954,613</u> |
| Net income | 4,651,029 | 6,101,485 |
| Less: dividends | (2,000,000) | (2,000,000) |
| Less: provision for payment in lieu of taxes | (1,189,843) | (1,542,974) |
| Add: net movement in regulatory deferral account balances | 133,571 | (168,161) |
| Comprehensive income, net of dividends | <u>\$ 1,594,757</u> | <u>\$ 2,390,350</u> |
| Village's share of comprehensive income, net of dividends (3.66% ownership) | <u>\$ 58,368</u> | <u>\$ 87,487</u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

9. Accounts Payable and Accrued Liabilities

| | <u>2024</u> | <u>2023</u> |
|----------------------|-------------------|-------------------|
| Federal government | \$ 26,523 | \$ 1,094 |
| Province of Ontario | 84,820 | 20,705 |
| Other Municipalities | 1,646 | 3,241 |
| Trade payables | 129,233 | 115,289 |
| Interest payable | 8,185 | 8,670 |
| Other | <u>217,299</u> | <u>196,189</u> |
| | <u>\$ 467,706</u> | <u>\$ 345,188</u> |

10. Deferred Revenues - Other

Deferred revenues set-aside for specific purposes are comprised of the following:

| | Balance as at December 31, 2023 | Amounts received during the year | Recognized as revenues during the year | Balance as at December 31, 2024 |
|---|---------------------------------------|---|---|---------------------------------------|
| Sundridge and District Medical Centre | \$ 23,865 | \$ 158,883 | \$ 175,515 | \$ 7,233 |
| Ontario Community Infrastructure Fund | 226,163 | 160,799 | 341,696 | 45,266 |
| Northern Ontario Resource Development Support Fund | 161,000 | 63,481 | 224,481 | - |
| Ontario Cannabis Legalization Implementation Fund | 18,030 | - | 2,521 | 15,509 |
| Library | <u>13,500</u> | <u>45</u> | <u>8,244</u> | <u>5,301</u> |
| Total Deferred Revenues - Other | <u>\$ 442,558</u> | <u>\$ 383,208</u> | <u>\$ 752,457</u> | <u>\$ 73,309</u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

11. Deferred Revenues - Obligatory Reserve Funds

A requirement of the Chartered Professional Accountants Canada Public Sector Accounting Handbook, is that obligatory reserve funds be reported as deferred revenues. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balances in the obligatory reserve funds of the Village are summarized below:

| | Balance as at December 31, 2023 | Amounts received during the year | Recognized as revenues during the year | Balance as at December 31, 2024 |
|---|---------------------------------------|---|---|---------------------------------------|
| Building Code Act | \$ 105,063 | \$ 35,935 | \$ - | \$ 140,998 |
| Canada Community - Building Fund | 80,695 | 63,988 | - | 144,683 |
| Recreational land (the Planning Act) | 524 | 24 | - | 548 |
| Total Deferred Revenues - Obligatory Reserve Funds | \$ 186,282 | \$ 99,947 | \$ - | \$ 286,229 |

12. Municipal Debt

| | <u>2024</u> | <u>2023</u> |
|--|---------------------|---------------------|
| Term loan, repayable in monthly instalments of \$4,493, including interest at the fixed rate of 5.53%, maturing August 5, 2027 | \$ 123,971 | \$ 173,956 |
| Debenture loan, repayable in monthly instalments of \$7,329, including interest at the fixed rate of 3.79%, maturing September 1, 2027 | 91,732 | 122,792 |
| Debenture loan, repayable in monthly instalments of \$8,204, including interest at the fixed rate of 3.60%, maturing November 3, 2044 | 1,398,165 | 1,445,356 |
| Debenture loan, repayable in semi-annual instalments of \$47,103, including interest at the fixed rate of 4.74%, maturing November 3, 2052 | <u>580,848</u> | <u>590,648</u> |
| | <u>\$ 2,194,716</u> | <u>\$ 2,332,752</u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

12. Municipal Debt (Continued)

Principal instalments required to be paid over the next five years are as follows:

| | |
|------------|---------------------|
| 2025 | \$ 144,292 |
| 2026 | 150,820 |
| 2027 | 105,099 |
| 2028 | 66,309 |
| 2029 | 69,464 |
| Thereafter | <u>1,658,732</u> |
| Total | <u>\$ 2,194,716</u> |

13. Employee Future Benefits Payable

Under the sick leave benefits policy, unused sick leave can accumulate to a prescribed maximum and qualifying employees may become entitled to a cash payment when they leave the Village's employment. The sick leave liability estimates the use of accumulated sick leave prior to retirement, as well as any lump sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum.

Under the retirement gratuity policy, qualifying employees are entitled to a payout, upon retirement, based on length of service and rate of pay. The retirement gratuity liability estimates the lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum.

| | <u>2024</u> | <u>2023</u> |
|----------------------|------------------|------------------|
| Sick leave | \$ 47,739 | \$ 38,422 |
| Retirement allowance | <u>30,196</u> | <u>28,042</u> |
| | <u>\$ 77,935</u> | <u>\$ 66,464</u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

14. Asset Retirement Obligations

| | <u>2024</u> | <u>2023</u> |
|-----------------------------------|--------------------------|--------------------------|
| Balance, beginning of year | \$ 280,863 | \$ 269,026 |
| Accretion expense | <u>12,359</u> | <u>11,837</u> |
| Balance, end of year | <u>\$ 293,222</u> | <u>\$ 280,863</u> |

The asset retirement obligation is as follows:

| | <u>2024</u> | <u>2023</u> |
|------------------|--------------------------|--------------------------|
| Asbestos removal | 18,200 | 17,433 |
| Wastewater lines | <u>275,022</u> | <u>263,430</u> |
| | <u>\$ 293,222</u> | <u>\$ 280,863</u> |

Asbestos removal

The Village owns buildings which contain asbestos, and therefore, the Village is legally required to perform abatement activities upon renovation or demolition of these assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. A discount rate of 4.4% (2023 - 4.4%) and inflation rate of 2.6% (2023 - 2.6%) has been used in the calculation.

Wastewater lines

The Village owns wastewater lines which contain designated substances, and therefore, the Village is legally required to perform abatement activities upon removal or demolition of these assets. Abatement activities include handling and disposing of the designated substances in a prescribed manner when it is disturbed. A discount rate of 4.4% (2023 - 4.4%) and inflation rate of 2.6% (2023 - 2.6%) has been used in the calculation.

The Corporation of the Village of Sundridge
Notes to the Consolidated Financial Statements
December 31, 2024

15. Tangible Capital Assets

| | Cost | | | | Accumulated Amortization | | | | Net Book Value | |
|----------------------------|----------------------------------|-------------------|--------------------------|----------------------------|----------------------------------|-------------------|---------------------|----------------------------|-----------------------------|----------------------|
| | Balance, beginning of year | Additions | Transfers / Disposals | Balance, end of year | Balance, beginning of year | Amortization | Disposals | Balance, end of year | December 31, 2024 | December 31 2023 |
| Land and land improvements | \$ 2,470,977 | \$ 102,622 | \$ 4,967 | \$ 2,578,566 | \$ 820,428 | \$ 93,396 | \$ (207) | \$ 913,617 | \$ 1,664,949 | \$ 1,650,549 |
| Buildings | 2,633,277 | 13,509 | (6,237) | 2,640,549 | 905,292 | 53,809 | (1,497) | 957,604 | 1,682,945 | 1,727,985 |
| Machinery and equipment | 1,281,648 | 152,594 | (83,687) | 1,350,555 | 575,368 | 82,777 | (64,741) | 593,404 | 757,151 | 706,280 |
| Vehicles | 727,929 | 12,016 | (5,111) | 734,834 | 420,072 | 30,677 | (2,675) | 448,074 | 286,760 | 307,857 |
| Roads and bridges | 7,283,214 | 566,377 | (117,453) | 7,732,138 | 3,836,603 | 156,593 | (130,964) | 3,862,232 | 3,869,906 | 3,446,611 |
| Wastewater infrastructure | 8,885,891 | - | - | 8,885,891 | 1,708,347 | 114,587 | - | 1,822,934 | 7,062,957 | 7,177,544 |
| Work in progress | 82,029 | - | (25,704) | 56,325 | - | - | - | - | 56,325 | 82,029 |
| | <u>\$ 23,364,965</u> | <u>\$ 847,118</u> | <u>\$ (233,225)</u> | <u>\$ 23,978,858</u> | <u>\$ 8,266,110</u> | <u>\$ 531,839</u> | <u>\$ (200,084)</u> | <u>\$ 8,597,865</u> | <u>\$ 15,380,993</u> | <u>\$ 15,098,855</u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

16. Accumulated Surplus

| | <u>2024</u> | <u>2023</u> |
|--|-----------------------------|-----------------------------|
| Surplus | | |
| Invested in tangible capital assets | \$ 15,380,993 | \$ 15,098,855 |
| General (see note (a) below) | 104,957 | 87,293 |
| Sundridge and District Medical Centre | 6,313 | 29,601 |
| Sundridge-Strong-Joly Arena & Hall | 36,457 | 40,269 |
| Sundridge-Strong Union Public Library | 4,781 | 180 |
| Almaguin Community Economic Development | 3,648 | 3,907 |
| Unfunded liabilities | | |
| Municipal debt | (2,194,716) | (2,332,752) |
| Employee future benefits payable | (77,935) | (66,464) |
| Asset retirement obligations | (293,222) | (280,863) |
| Equity in Lakeland Holding Ltd. | 2,383,535 | 2,325,167 |
| Accumulated rereasurement gains and losses | 4,315 | 4,315 |
| Total surplus | <u>15,359,126</u> | <u>14,909,508</u> |
| Reserves | | |
| Arena | 13,756 | 12,956 |
| Election | 9,347 | 8,347 |
| Fire | 435,227 | 410,227 |
| General government | 53,974 | 37,308 |
| Medical Centre | 311,269 | 359,412 |
| Muskoka Algonquin Hospital | 14,000 | 7,000 |
| Official plan | 1,065 | 1,065 |
| Parks and recreation | 99,699 | 52,221 |
| Roads capital and construction | 459,014 | 419,014 |
| Roads retirement gratuity | 12,000 | 12,000 |
| Splashpad | 20,788 | 22,819 |
| Sunflower festival | - | 21,779 |
| Union Public Library | 4,578 | 4,578 |
| Wastewater | 413,932 | 393,468 |
| Total reserves | <u>1,848,649</u> | <u>1,762,194</u> |
| Accumulated Surplus | <u><u>\$ 17,207,775</u></u> | <u><u>\$ 16,671,702</u></u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

16. Accumulated Surplus (Continued)

(a) General Surplus:

The general surplus of \$104,957 (2023 - \$87,293) at the end of the year is comprised of the following:

| | <u>2024</u> | <u>2023</u> |
|---|-------------------|------------------|
| Opening balance | \$ 87,293 | \$ 111,374 |
| Annual surplus | 536,073 | (246,716) |
| Transfer to reserves | (86,455) | (274,066) |
| Net change in tangible capital assets | (282,138) | 351,044 |
| Decrease in unfunded liabilities | (114,206) | (106,764) |
| Sundridge and District Medical Centre deficit | 23,288 | 359,318 |
| Sundridge-Strong-Joly Arena & Hall deficit (surplus) | 3,812 | (25,796) |
| Sundridge-Strong Union Public Library deficit (surplus) | (4,601) | 901 |
| Almaguin Community Economic Development deficit | 259 | 5,485 |
| Increase in equity in Lakeland Holding Ltd. | (58,368) | (87,487) |
| Closing balance | <u>\$ 104,957</u> | <u>\$ 87,293</u> |

17. Contingencies

Legal Matters

The Village is involved in certain legal matters and litigations, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved.

Council is of the opinion that it is unlikely that any liability, to the extent not provided by insurance or otherwise, would be material in relation to the Village's consolidated financial position.

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

18. Operations of School Boards

Further to note 1(a)(iii), the taxation, other revenues, and expenses of the school boards are comprised of the following:

| | <u>2024</u> | <u>2023</u> |
|--------------------------------------|-------------------|-------------------|
| Taxation and user charges | <u>\$ 292,191</u> | <u>\$ 284,780</u> |
| Total amounts received or receivable | <u>292,191</u> | <u>284,780</u> |
| Requisitions | <u>292,191</u> | <u>284,780</u> |
| | <u>\$ -</u> | <u>\$ -</u> |

19. Contributions to Unconsolidated Joint Local Boards

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

| | <u>2024</u> | <u>2023</u> |
|--|-------------------|-------------------|
| District of Parry Sound Social Services Administration Board | <u>\$ 47,368</u> | <u>\$ 46,055</u> |
| District of Parry Sound (East) Home for the Aged | <u>39,391</u> | <u>38,327</u> |
| North Bay Parry Sound District Health Unit | <u>29,882</u> | <u>29,011</u> |
| | <u>\$ 116,641</u> | <u>\$ 113,393</u> |

20. Pension Agreements

The Village makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all qualifying members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 640,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ('the Plan') by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2024, the estimated accrued pension obligation for all members of the Plan was \$140,766 million (2023 - \$134,574 million).

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

20. Pension Agreements (Continued)

The Plan had an actuarial value of net assets at that date of \$137,853 million (2023 - \$130,372 million) indicating an actuarial deficit of \$2,913 million (2023 - \$4,202 million). The Plan is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Village does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed by the Village to OMERS for 2024 was \$86,247 (2023 - \$83,636) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

On January 1, 2024, the yearly maximum pension earnings increased to \$68,500 from \$66,600 in 2023. The contributions are calculated at a rate of 9.0% (2023 - 9.0%) for amounts up to the yearly maximum pension earnings stated above and at a rate of 14.6% (2023 - 14.6%) for amounts above the yearly maximum pension earnings.

21. Financial Instruments

Risks arising from financial instruments and risk management

The Village is exposed to a variety of financial risks including credit risk, liquidity risk and market risk.

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

Credit risk

Credit risk is the risk of losses resulting from a counterparty's failure to honour its contractual obligations. The Village is exposed to credit risk to the extent that accounts receivable and taxes receivable are not collected in a timely manner. The Village's financial assets consisting of cash, other investments, accounts receivable and taxes receivable are subject to credit risk. The carrying amounts of financial assets on the consolidated statement of financial position represent the maximum credit risk of the Village at the date of the consolidated statement of financial position. The Village does not believe it is subject to significant credit risk.

Liquidity risk

Liquidity risk is the risk that the Village will not be able to meet its financial obligations as they become due. The Village's financial liabilities include accounts payable and accrued liabilities and municipal debt. The Village maintains sufficient resources to meet its obligations. The Village does not believe it is subject to significant liquidity risk.

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

21. Financial Instruments (Continued)

Market risk

Market risk is the risk of changes in the fair value of financial instruments resulting from fluctuations in the market. The Village is exposed to currency risk, interest risk and price risk to the extent that the fair value of a financial instrument will fluctuate as a result of market factors. The Village's financial instruments consisting of cash, other investments, accounts receivable, taxes receivable, accounts payable and accrued liabilities and municipal debt are subject to market risk. The Village does not believe it is subject to significant market risk.

22. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Council. The budget approved by Council is based on a model used to manage departmental spending within the guidelines of the model. Given the differences between the model and generally accepted accounting principles established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting that is used to prepare the consolidated financial statements. The budget figures are unaudited.

| | <u>2024</u> | <u>2023</u> |
|---|-------------------|------------------|
| Budget By-law surplus for the year | \$ - | \$ - |
| Add: Acquisition of tangible capital assets | 1,010,633 | 757,255 |
| Municipal debt repaid | 138,067 | 132,051 |
| Contributions to reserves | 100,924 | 175,322 |
| Less: Amortization of tangible capital assets | (531,839) | (524,867) |
| Accretion expense | (767) | (11,837) |
| Contributions from reserves | (153,044) | - |
| Decrease in general surplus | (87,292) | (111,373) |
| Decrease in local board general surplus | <u>(62,083)</u> | <u>(408,430)</u> |
| Budget surplus per consolidated statement of operations and accumulated surplus | <u>\$ 414,599</u> | <u>\$ 8,121</u> |

23. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

24. Segmented Information

| | General Government | Protection Services | Transportation Services | Environmental Services | Health Services | Social and Family Services | Recreation and Cultural Services | Planning and Development | Unallocated Amounts | 2024 Total |
|---|-----------------------|------------------------|----------------------------|---------------------------|---------------------|----------------------------------|--|-----------------------------|------------------------|-------------------|
| Revenues | | | | | | | | | | |
| Net taxation | \$ - | \$ - | \$ - | \$ 402,197 | \$ - | \$ - | \$ - | \$ - | 2,021,687 | \$ 2,423,884 |
| User charges | 3,254 | 68,125 | 15,554 | 12,413 | - | - | 30,294 | 200 | - | 129,840 |
| Government grants and transfers - Provincial | - | 13,588 | - | 20,903 | 158,391 | - | 6,420 | 4,150 | 476,200 | 679,652 |
| Government grants and transfers - Federal | - | - | - | - | - | - | - | 14,912 | - | 14,912 |
| Government grants and transfers - Municipal | - | 10,298 | 2,716 | - | - | - | 750 | - | - | 13,764 |
| Lakeland Holding Ltd. income | - | - | - | - | - | - | - | - | 58,368 | 58,368 |
| Other | 30,892 | 13,963 | (25,606) | 30,167 | 75,574 | - | 67,635 | 1,871 | 153,142 | 347,638 |
| Total Revenues | 34,146 | 105,974 | (7,336) | 465,680 | 233,965 | - | 105,099 | 21,133 | 2,709,397 | 3,668,058 |
| Expenses | | | | | | | | | | |
| Salary, wages and employee benefits | 459,815 | 182,333 | 399,112 | - | 60,434 | - | 113,984 | 30,154 | - | 1,245,832 |
| Interest on municipal debt | 8,223 | - | - | 51,129 | 27,822 | - | 4,020 | - | - | 91,194 |
| Materials | 118,014 | 104,850 | 158,765 | 73,882 | 38,183 | - | 144,593 | 7,834 | - | 646,121 |
| Contracted services | 109,868 | 236,870 | 45,595 | 435,448 | 99,203 | - | 20,057 | 13,925 | - | 960,966 |
| Rents, financial expenses and accretion expense | 3,519 | 1,645 | - | 11,592 | 27,720 | - | 5,161 | - | - | 49,637 |
| External transfers | 6,058 | - | - | - | 78,106 | 88,409 | - | - | - | 172,573 |
| Amortization of tangible capital assets | 23,966 | 45,367 | 241,126 | 137,046 | 23,622 | - | 57,458 | 3,254 | - | 531,839 |
| Total expenses | 729,463 | 571,065 | 844,598 | 709,097 | 355,090 | 88,409 | 345,273 | 55,167 | - | 3,698,162 |
| Annual surplus (deficit) before other | (695,317) | (465,091) | (851,934) | (243,417) | (121,125) | (88,409) | (240,174) | (34,034) | 2,709,397 | (30,104) |
| Other | | | | | | | | | | |
| Government grants and transfers related to capital - Provincial | - | - | 566,177 | - | - | - | - | - | - | 566,177 |
| Annual surplus (deficit) | <u>\$ (695,317)</u> | <u>\$ (465,091)</u> | <u>\$ (285,757)</u> | <u>\$ (243,417)</u> | <u>\$ (121,125)</u> | <u>\$ (88,409)</u> | <u>\$ (240,174)</u> | <u>\$ (34,034)</u> | <u>2,709,397</u> | <u>\$ 536,073</u> |

The Corporation of the Village of Sundridge

Notes to the Consolidated Financial Statements

December 31, 2024

24. Segmented Information (Continued)

| | General Government | Protection Services | Transportation Services | Environmental Services | Health Services | Social and Family Services | Recreation and Cultural Services | Planning and Development | Unallocated Amounts | 2023 Total |
|---|-----------------------|------------------------|----------------------------|---------------------------|--------------------|----------------------------------|--|-----------------------------|------------------------|---------------------|
| Revenues | | | | | | | | | | |
| Net taxation | \$ - | \$ - | \$ - | \$ 398,561 | \$ - | \$ - | \$ - | \$ - | \$ 1,856,126 | \$ 2,254,687 |
| User charges | 4,543 | 47,372 | 7,602 | 12,290 | 481 | - | 17,239 | 250 | - | 89,777 |
| Government grants and transfers - Provincial | 9,494 | 14,613 | - | 19,050 | 195,773 | - | 6,479 | 6,355 | 466,900 | 718,664 |
| Government grants and transfers - Federal | 5,707 | - | - | - | - | - | 1,344 | 11,879 | - | 18,930 |
| Government grants and transfers - Municipal | - | 11,290 | 2,526 | - | - | - | 750 | - | - | 14,566 |
| Lakeland Holding Ltd. income | - | - | - | - | - | - | - | - | 87,487 | 87,487 |
| Other | 27,771 | 7,293 | 40 | 28,283 | 58,268 | - | 50,355 | 946 | 146,527 | 319,483 |
| Total Revenues | 47,515 | 80,568 | 10,168 | 458,184 | 254,522 | - | 76,167 | 19,430 | 2,557,040 | 3,503,594 |
| Expenses | | | | | | | | | | |
| Salary, wages and employee benefits | 587,704 | 161,463 | 367,026 | - | 65,137 | - | 130,112 | 25,307 | - | 1,336,749 |
| Interest on municipal debt | 10,895 | - | - | 52,800 | 28,273 | - | 5,177 | - | - | 97,145 |
| Materials | 124,546 | 90,208 | 176,613 | 58,525 | 23,245 | - | 92,173 | 3,709 | - | 569,019 |
| Contracted services | 138,133 | 227,197 | 42,036 | 469,396 | 157,952 | - | 31,563 | 24,108 | - | 1,090,385 |
| Rents, financial expenses and accetion expense | 6,032 | 926 | - | 11,102 | 6,596 | - | 3,511 | - | - | 28,167 |
| External transfers | 5,859 | - | - | - | 31,614 | 86,332 | 220 | - | - | 124,025 |
| Amortization of tangible capital assets | 27,976 | 44,479 | 240,672 | 137,046 | 17,411 | - | 54,024 | 3,259 | - | 524,867 |
| Total expenses | 901,145 | 524,273 | 826,347 | 728,869 | 330,228 | 86,332 | 316,780 | 56,383 | - | 3,770,357 |
| Annual surplus (deficit) before other | (853,630) | (443,705) | (816,179) | (270,685) | (75,706) | (86,332) | (240,613) | (36,953) | 2,557,040 | (266,763) |
| Other | | | | | | | | | | |
| Government grants and transfers related to capital - Provincial | - | - | 20,047 | - | - | - | - | - | - | 20,047 |
| Annual surplus (deficit) | \$ (853,630) | \$ (443,705) | \$ (796,132) | \$ (270,685) | \$ (75,706) | \$ (86,332) | \$ (240,613) | \$ (36,953) | \$ 2,557,040 | \$ (246,716) |

AUDIT FINDINGS REPORT

**Presented to the Corporation of the
Village of Sundridge**

Prepared by Baker Tilly SNT
September 10, 2025

PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the financial statements of the Corporation of the Village of Sundridge ("the Village") for the year ended December 31, 2024. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the members of Council. This report should be read in conjunction with the draft financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the Council only.





TABLE OF CONTENTS

Responsibilities

Our Audit Process

Our Audit Approach

Audit Risks and Results

Significant Findings from the Audit

Materiality

Misstatements

Independence

Other Matters

Conclusion



RESPONSIBILITIES

| AUDITOR | COUNCIL | MANAGEMENT |
|--|--|---|
| Express an opinion on whether the financial statements present fairly, in all material respects, the financial position and its results of its operations and its cash flows for the year in accordance with Canadian Public Sector Accounting Standards | Act as an objective, independent liaison between the auditor and management | Ensure financial statements are prepared and presented in accordance with Canadian Public Sector Accounting Standards |
| Perform the audit in accordance with Canadian generally accepted auditing standards | Assist in the planning process when appropriate | Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions |
| Assess risk that the financial statements may contain material misstatements that, individually or in the aggregate are material to the financial statements as a whole | Meet with the auditors prior to the release and approval of the audited financial statements to review the audit, disclosure and compliance issues | Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud |



RESPONSIBILITIES (continued)

| AUDITOR | COUNCIL | MANAGEMENT |
|--|---|---|
| Assessing the accounting policies used and their application | Review selection of accounting policies | Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses |
| Assessing the significant estimates made by management | Review and approve draft financial statements | Provide a written confirmation of significant representations to the auditor |
| Examine on a test basis, evidence supporting the amounts and disclosures in the financial statements | Advise auditor of any issues of disclosure, governance, fraud or illegal acts | |

OUR AUDIT PROCESS

1

INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the Village and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy

2

DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests

3

EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques using the appropriate tools and software
- Review completion documents and working papers for areas with significant or high risk

4

REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality



OUR AUDIT APPROACH

We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls due to the size of the Village.

Testing of internal controls was not, in our view, cost effective for the level of assurance such tests would provide.

We adopted a substantive approach for the audit.





AUDIT RISKS & RESULTS

There were no significant audit risks identified.

SIGNIFICANT FINDINGS FROM THE AUDIT

Audit Opinion

The Independent Auditor's Report will be issued without modification.

Key Estimates

Key estimates in the consolidated financial statements include:

- Asset retirement obligations including the amount required to remediate, usage, remaining life, inflation rates and discount rates
- Useful life of tangible capital assets and related amortization
- Employee future future benefits

Change in Accounting Policies

On January 1, 2024 the Village adopted the following new accounting policies:

- PS 3400 Revenue
- PSG-8 Purchased Intangibles
- PS 3160 Public Private Partnerships (P3s)

The adoption of these policies had no impact on the opening balances.



MATERIALITY

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

| FACTORS | COMMENTS | AMOUNT |
|-------------------------|---|--------------------|
| Basis for Calculation | Total municipal expenses | \$ 3,337,623 |
| Factors Used | Middle of the range accepted by Canadian Auditing Standards | 2.5% |
| Overall Materiality | Level at which misstatements individually or in aggregate would affect the decisions of the users of the financial statements | \$ 78,000 |
| Performance Materiality | Amount that is used when determining the extent of substantive testing | \$ 62,250 (85%) |
| Trivial Error Threshold | Matters identified during the audit, which are trivial | \$ 4,150 (5%) |

MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies as well.

Significant Misstatements

We did not identify uncorrected misstatements during the course of our audit.



INDEPENDENCE

Canadian auditing standards require us to confirm our independence with Council and those responsible with governance.

To our knowledge, Baker Tilly SNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the Village;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the Village;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the Village;
- Economic dependence on the Village; and
- Provision of services in addition to the audit engagement.



OTHER MATTERS

Related Party Transactions

All related party transactions are disclosed in the notes to the financial statements.

Significant Unusual Transactions

No significant transactions were entered into by the Village that you should be made aware of.

Significant Matters Discussed with Management

There were no significant matters arising from the audit discussed with management and no disagreements.

Written Representations Requested from Management

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.

Internal Control Recommendations and Management Letter

We will be not issuing a management letter as we did not identify any significant deficiencies in internal control.

Other

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

No instances of non-compliance of laws and regulation were identified during our audit.

CONCLUSION

We are ready to release the financial statements subject to completion of the following:

- Receipt of signed management representation letter
- Completing our discussion with Council
- Receipt of evidence of Council approval of the financial statements

KEY DELIVERABLES

| KEY DELIVERABLES | EXPECTED DATE |
|---|--------------------|
| Present draft financial statements to Council | September 10, 2025 |
| Issue audited financial statements | September 17, 2025 |

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.



Tax

Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax
- Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate
- Finance
- Restructuring and Recovery

IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure
- Recommendations and Implementation
- Backup Solutions

Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

Data Analytics

At Baker Tilly, we strive to be up-to-date on the latest data analytic trends and software.

Techniques commonly performed include:

- Predictive modelling
- Key Performance Indicator (KPI) analysis
- Historical operational analysis
- Tax recovery
- Improved production line efficiency
- Reduction of unnecessary costs
- Analyze complex forex
- Data visualization
- Risk analysis
- Benchmarking
- System implementation

Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government
- Funding Applications
- Succession Planning
- Marketing and Client Strategy

BT Advantage

As a business owner, you need information that's timely and relevant to drive daily decisions. Baker Tilly Advantage addresses that need by leveraging best-in-class technologies to deliver customized accounting, finance and operational assistance. Traditional accounting solutions focus on where you have been. Baker Tilly Advantage transforms this approach into proactive solutions that focus on where you are going. The difference is a powerful combination of innovative cloud technology, financial expertise and industry insight delivered by experienced advisors, who are committed to helping you gain a competitive advantage.

3 offices | 18 partners | 100 professionals



THANK YOU

Sundridge-Strong Fire Department

Independent Auditor's Report and Financial Report

December 31, 2024

Sundridge-Strong Fire Department

Financial Report

December 31, 2024

Management's Responsibility for the Financial Statements

Independent Auditor's Report

Statement of Financial Position 1

Statement of Operations and Accumulated Surplus 2

Statement of Cash Flows 3

Statement of Change in Net Debt 4

Notes to the Financial Statements 5-11

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Sundridge-Strong Fire Department (the "Fire Department") are the responsibility of the Fire Department's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 2 to the financial statements.

The preparation of 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 Fire Department's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized, and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management. The Fire Department meets with management and the external auditor to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Baker Tilly SNT LLP, independent external auditor appointed by the Fire Department. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Fire Department's financial statements.

Treasurer
September 10, 2025

Independent Auditor's Report

To the Members of the Board of the Sundridge-Strong Fire Department

Opinion

We have audited the financial statements of the Sundridge-Strong Fire Department, which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, cash flows, and change in net debt for the year then ended, and notes to the financial statements, including a summary of significant accounting policies

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Sundridge-Strong Fire Department as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

Other Matter

The financial statements of the Sundridge-Strong Fire Department for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion of those statements on October 23, 2024.

Independent Auditor's Report (Continued)

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fire Department's internal control.

Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

North Bay, Ontario
September 10, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

Sundridge-Strong Fire Department
Statement of Financial Position
December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|---|--------------------------|--------------------------|
| Liabilities | | |
| Employee future benefits payable (note 4) | \$ <u>8,254</u> | \$ <u>5,715</u> |
| Net Debt | (8,254) | (5,715) |
| Non-Financial Assets | | |
| Tangible capital assets (note 5) | <u>911,049</u> | <u>979,740</u> |
| Accumulated Surplus (note 6) | <u><u>\$ 902,795</u></u> | <u><u>\$ 974,025</u></u> |
| Commitment (note 7) | | |

Approved by:

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

Sundridge-Strong Fire Department
Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2024

| | 2024 | | 2023 |
|---|---------------------------------|---------------------------------|---------------------------------|
| | Budget | Actual | Actual |
| | (Unaudited) | | |
| Revenues | | | |
| Municipal contributions | | | |
| - Township of Strong | \$ 210,647 | \$ 210,550 | \$ 201,784 |
| - Village of Sundridge | 210,647 | 210,550 | 201,784 |
| - Other municipalities | 18,111 | 18,111 | 17,498 |
| Government grants and transfers - Provincial | 17,500 | 16,154 | 18,846 |
| Fire calls | 17,000 | 7,811 | 14,145 |
| Other | 300 | 5,239 | 350 |
| Loss on disposal of tangible capital assets | - | (3,731) | - |
| Total revenues | <u>474,205</u> | <u>464,684</u> | <u>454,407</u> |
| Expenses | | | |
| Salaries, wages, and employee benefits | 232,685 | 249,461 | 242,061 |
| Materials and supplies | 227,080 | 189,643 | 186,825 |
| Contracted services | 14,440 | 14,451 | 10,677 |
| Amortization of tangible capital assets | <u>82,359</u> | <u>82,359</u> | <u>81,900</u> |
| Total expenses | <u>556,564</u> | <u>535,914</u> | <u>521,463</u> |
| Annual deficit | (82,359) | (71,230) | (67,056) |
| Accumulated surplus, beginning of year | <u>974,025</u> | <u>974,025</u> | <u>1,041,081</u> |
| Accumulated surplus, end of year | <u><u>\$ 891,666</u></u> | <u><u>\$ 902,795</u></u> | <u><u>\$ 974,025</u></u> |

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

Sundridge-Strong Fire Department
Statement of Cash Flows
For The Year Ended December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|--|--------------------|--------------------|
| Operating transactions | | |
| Annual deficit | \$ (71,230) | \$ (67,056) |
| Cash provided by (applied to) | | |
| Non-cash items: | | |
| Amortization of tangible capital assets | 82,359 | 81,900 |
| Loss on disposal of tangible capital assets | 3,731 | - |
| Increase in employee future benefits payable | <u>2,539</u> | <u>1,619</u> |
| Cash provided by operating transactions | <u>17,399</u> | <u>16,463</u> |
| Capital transactions | | |
| Acquisition of tangible capital assets | <u>(17,399)</u> | <u>(16,463)</u> |
| Cash applied to capital transactions | <u>(17,399)</u> | <u>(16,463)</u> |
| Cash, beginning of year | <u>-</u> | <u>-</u> |
| Cash, end of year | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

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

Sundridge-Strong Fire Department
Statement of Change in Net Debt
For The Year Ended December 31, 2024

| | 2024 | | 2023 |
|---|-------------------|-------------------|-------------------|
| | Budget | Actual | Actual |
| | (Unaudited) | | |
| Annual Deficit | \$ (82,359) | \$ (71,230) | \$ (67,056) |
| Acquisition of tangible capital assets | - | (17,399) | (16,463) |
| Amortization of tangible capital assets | 82,359 | 82,359 | 81,900 |
| Loss on disposal of tangible capital assets | - | 3,731 | - |
| Increase in net debt | - | (2,539) | (1,619) |
| Net debt, beginning of year | (5,715) | (5,715) | (4,096) |
| Net debt, end of year | <u>\$ (5,715)</u> | <u>\$ (8,254)</u> | <u>\$ (5,715)</u> |

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

Sundridge-Strong Fire Department

Notes to the Financial Statements

December 31, 2024

1. Status and Nature of Activities

The Sundridge-Strong Fire Department (the "Fire Department") is a joint board of the Corporation of the Village of Sundridge, and the Corporation of the Township of Strong. In addition, the Fire Department provides services to the Township of Joly on a contracted basis. Its mandate is to provide fire protective services.

The contributions towards the Fire Department are in the following proportions:

| | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------|
| The Corporation of the Township of Strong | 50 % | 50 % |
| The Corporation of the Village of Sundridge | 50 % | 50 % |

2. Significant Accounting Policies

These financial statements of the Fire Department are the representation of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement.

(a) Basis of Accounting

(i) Accrual Basis

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

(ii) Cash

Cash includes cash on hand and balances held at financial institutions.

(iii) Employee Future Benefits

The Fire Department makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer contributory defined benefit program with contributions expensed as incurred. Obligations for sick leave are accrued as the eligible employees render the services necessary to earn the benefits.

Sundridge-Strong Fire Department
Notes to the Financial Statements
December 31, 2024

2. Significant Accounting Policies (Continued)

(a) Basis of Accounting (Continued)

(iv) 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 annual deficit, provides the change in net debt for the year.

i) 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, and legally or contractually required retirement activities. The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|-------------------------|----------------|
| Land improvements | 20 to 60 years |
| Buildings | 25 to 50 years |
| Machinery and equipment | 10 to 20 years |
| Vehicles | 10 to 30 years |

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets received as donations are recorded at their fair value at the date of receipt and also are recorded as revenue.

(v) Other Revenues

Fire calls and other income are recognized when earned and collection is reasonably assured.

(vi) Government Grants and Transfers

Government transfers, such as municipal contributions and grants, are recognized in the financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when, and to the extent that stipulations associated with the transfer give rise to a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. The transfer revenue is recognized in the statement of operations and accumulated surplus as the stipulations giving rise to the liabilities are settled.

Sundridge-Strong Fire Department

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

(a) Basis of Accounting (Continued)

(vii) Use of Estimates

The preparation of financial statements in conformity with the Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions are based on management's best information and judgement and may differ significantly from actual results. Accounts subject to significant estimates include the useful life of tangible capital assets and the related amortization, and employee future benefits payable. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

3. Change in Accounting Policies

On January 1, 2024, the Fire Department adopted the following standards on a prospective basis: PS 3400 *Revenue*, PSG-8 *Purchased Intangibles* and PS 3160 *Public Private Partnerships (P3s)*. The adoption of these standards had no impact on the opening balances.

Section PS 3400 *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

Guideline PSG-8 *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

Section PS 3160 *Public Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

4. Employee Future Benefits Payable

Under the sick leave benefits plan, sick leave can accumulate at a rate of 12 days per year to a maximum of 125 days. There is no vesting of sick days. The sick leave liability estimates the use of accumulated sick leave prior to retirement, and assumes that both the appropriate discount rate, and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$8,254 (2023 - \$5,715) at the end of the year.

Sundridge-Strong Fire Department

Notes to the Financial Statements

December 31, 2024

5. Tangible Capital Assets

| | Cost | | | Accumulated Amortization | | | | Net Book Value | | |
|-------------------------------|----------------------------------|------------------|-------------------|----------------------------|----------------------------------|------------------|-------------------|----------------------------|-------------------|-------------------|
| | Balance, beginning of year | Additions | Disposals | Balance, end of year | Balance, beginning of year | Amortization | Disposals | Balance, end of year | 2024 | 2023 |
| Land and land improvements | \$ 182,449 | \$ - | \$ - | \$ 182,449 | \$ 12,615 | \$ 3,616 | \$ - | \$ 16,231 | \$ 166,218 | \$ 169,834 |
| Buildings | 370,734 | 4,732 | (4,909) | 370,557 | 166,554 | 7,973 | (1,178) | 173,349 | 197,208 | 204,180 |
| Machinery and equipment | 220,592 | 12,667 | - | 233,259 | 125,897 | 19,710 | - | 145,607 | 87,652 | 94,695 |
| Vehicles | 1,028,791 | - | - | 1,028,791 | 517,760 | 51,060 | - | 568,820 | 459,971 | 511,031 |
| | <u>\$ 1,802,566</u> | <u>\$ 17,399</u> | <u>\$ (4,909)</u> | <u>\$ 1,815,056</u> | <u>\$ 822,826</u> | <u>\$ 82,359</u> | <u>\$ (1,178)</u> | <u>\$ 904,007</u> | <u>\$ 911,049</u> | <u>\$ 979,740</u> |

Sundridge-Strong Fire Department

Notes to the Financial Statements

December 31, 2024

6. Accumulated Surplus

| | <u>2024</u> | <u>2023</u> |
|-------------------------------------|--------------------------|--------------------------|
| Surplus | | |
| Invested in tangible capital assets | \$ 911,049 | \$ 979,740 |
| Unfunded liabilities | | |
| Employee future benefits | <u>(8,255)</u> | <u>(5,715)</u> |
| Accumulated Surplus | <u><u>\$ 902,794</u></u> | <u><u>\$ 974,025</u></u> |

7. Commitment

In 2022 the Fire Department renewed its agreement to provide fire protection services to the Township of Joly for the period 2023 to 2025 at an initial fixed annual cost of \$17,498 plus fire call-out fees, increasing by 3.5% annually.

8. Related Party Transactions

The related party transactions below are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

The following table summarizes the Fire Department's related party transactions with its contributing municipalities during the year:

| | <u>2024</u> | <u>2023</u> |
|-------------------------|-------------|-------------|
| Municipal contributions | | |
| Township of Strong | \$ 210,550 | \$ 201,784 |
| Village of Sundridge | 210,550 | 201,784 |
| Expenses | | |
| Village of Sundridge | | |
| Administration | \$ 3,000 | \$ 3,000 |
| Secretary fee | 225 | 375 |
| Janitorial services | - | 2,080 |
| Snow removal | - | 1,640 |

Sundridge-Strong Fire Department

Notes to the Financial Statements

December 31, 2024

9. Pension Agreements

The Fire Department makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all qualifying members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 640,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ("the Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2024, the estimated accrued pension obligation for all members of the Plan was \$140,766 million (2023 - \$134,574 million). The Plan had an actuarial value of net assets at that date of \$137,853 million (2023 - \$130,372 million) indicating an actuarial deficit of \$2,913 million (2023 - \$4,202 million). The Plan is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Fire Department does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed by the Fire Department to OMERS for 2024 was \$15,100 (2023 - \$12,758) for current services and is included as an expense on the statement of operations and accumulated surplus.

10. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Fire Department. The budget approved by the Fire Department is based on a model used to manage spending within the guidelines of the model. Given the differences between the model and generally accepted accounting principles established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting that is used to prepare the financial statements. The budget figures are unaudited.

| | <u>2024</u> | <u>2023</u> |
|--|--------------------|--------------------|
| Budget By-law surplus for the year | \$ - | \$ - |
| Add: Acquisition of tangible capital assets | - | 10,000 |
| Less: Amortization of tangible capital assets | <u>(82,359)</u> | <u>(81,900)</u> |
| Budget deficit per statement of operations and accumulated surplus | <u>\$ (82,359)</u> | <u>\$ (71,900)</u> |

Sundridge-Strong Fire Department
Notes to the Financial Statements
December 31, 2024

11. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

DRAFT

AUDIT FINDINGS REPORT

Presented to the Sundridge-Strong Fire Department

Prepared by Baker Tilly SNT
September 10, 2025

PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the financial statements of Sundridge-Strong Fire Department ("the entity") for the year ended December 31, 2024. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the entity. This report should be read in conjunction with the draft financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the entity only.



A vertical image on the left side of the page showing a close-up of a wood grain texture, with various shades of brown and black lines representing the grain and knots.

TABLE OF CONTENTS

Responsibilities

Our Audit Process

Our Audit Approach

Audit Risks and Results

Significant Findings from the Audit

Materiality

Misstatements

Independence

Other Matters

Conclusion



RESPONSIBILITIES

| AUDITOR | BOARD OF DIRECTORS | MANAGEMENT |
|--|--|---|
| Express an opinion on whether the financial statements present fairly, in all material respects, the financial position and its results of its operations and its cash flows for the year in accordance with Canadian Public Sector Accounting Standards | Act as an objective, independent liaison between the auditor and management | Ensure financial statements are prepared and presented in accordance with Canadian Public Sector Accounting Standards |
| Perform the audit in accordance with Canadian generally accepted auditing standards | Assist in the planning process when appropriate | Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions |
| Assess risk that the financial statements may contain material misstatements that, individually or in the aggregate are material to the financial statements as a whole | Meet with the auditors prior to the release and approval of the audited financial statements to review the audit, disclosure and compliance issues | Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud |



RESPONSIBILITIES (continued)

| AUDITOR | BOARD OF DIRECTORS | MANAGEMENT |
|--|---|---|
| Assessing the accounting policies used and their application | Review selection of accounting policies | Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses |
| Assessing the significant estimates made by management | Review and approve draft financial statements | Provide a written confirmation of significant representations to the auditor |
| Examine on a test basis, evidence supporting the amounts and disclosures in the financial statements | Advise auditor of any issues of disclosure, governance, fraud or illegal acts | |

OUR AUDIT PROCESS

1

INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the entity and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy

2

DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests

3

EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques using the appropriate tools and software
- Review completion documents and working papers for areas with significant or high risk

4

REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality



OUR AUDIT APPROACH

We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls due to the size of the entity.

Testing of internal controls was not, in our view, cost effective for the level of assurance such tests would provide.

We adopted a substantive approach for the audit.





AUDIT RISKS & RESULTS

There were no significant audit risks identified.

SIGNIFICANT FINDINGS FROM THE AUDIT

Audit Opinion

The Independent Auditor's Report will be issued without modification.

Accounting Policies

On January 1, 2024 the entity adopted the following new accounting policies:

- PS 3400 Revenue
- PSG-8 Purchased Intangibles
- PS 3160 Public Private Partnerships (P3s)

The adoption of these policies had no impact on the opening balances.

Key Estimates

Key estimates in the financial statements include:

- Useful life of tangible capital assets and the related amortization
- Employee future benefits payable



MATERIALITY

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

| FACTORS | COMMENTS | AMOUNT |
|-------------------------|---|------------|
| Basis for Calculation | Total expenses | \$ 535,914 |
| Factors Used | Middle of the range accepted by Canadian Auditing Standards | 2.50% |
| Overall Materiality | Level at which misstatements individually or in aggregate would affect the decisions of the users of the financial statements | \$ 13,500 |
| Performance Materiality | Amount that is used when determining the extent of substantive testing | \$ 10,125 |
| Trivial Error Threshold | Matters identified during the audit, which are trivial | \$ 675 |

MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies as well.

Significant Misstatements

We have not found any material misstatements or unadjusted items that exceed materiality.



INDEPENDENCE

Canadian auditing standards require us to confirm our independence with the entity and those responsible with governance.

To our knowledge, Baker Tilly SNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the entity;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the entity;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the entity;
- Economic dependence on the entity; and
- Provision of services in addition to the audit engagement.



OTHER MATTERS

Related Party Transactions

All related party transactions are disclosed in the notes to the financial statements.

Significant Unusual Transactions

No significant transactions were entered into by the entity that you should be aware of.

Significant Matters Discussed with Management

There were no significant matters arising from the audit discussed with management and no disagreements.

Written Representations Requested from Management

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.

Internal Control Recommendations and Management Letter

We will not be issuing a management letter, as we did not identify deficiencies in internal controls.

Other

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

No instances of non-compliance of laws and regulation were identified during our audit.

CONCLUSION

We are ready to release the financial statements subject to completion of the following:

- Receipt of signed management representation letter
- Completing our discussion with the entity
- Receipt of evidence of the entity's approval of the financial statements

KEY DELIVERABLES

| KEY DELIVERABLES | EXPECTED DATE |
|--|--------------------|
| Present draft financial statements to the entity | September 10, 2025 |
| Issue audited financial statements | September 12, 2025 |

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.



Tax

Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax
- Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate
- Finance
- Restructuring and Recovery

IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure
- Recommendations and Implementation
- Backup Solutions

Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

Data Analytics

At Baker Tilly, we strive to be up-to-date on the latest data analytic trends and software.

Techniques commonly performed include:

- Predictive modelling
- Key Performance Indicator (KPI) analysis
- Historical operational analysis
- Tax recovery
- Improved production line efficiency
- Reduction of unnecessary costs
- Analyze complex forex
- Data visualization
- Risk analysis
- Benchmarking
- System implementation

Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government
- Funding Applications
- Succession Planning
- Marketing and Client Strategy

BT Advantage

As a business owner, you need information that's timely and relevant to drive daily decisions. Baker Tilly Advantage addresses that need by leveraging best-in-class technologies to deliver customized accounting, finance and operational assistance. Traditional accounting solutions focus on where you have been. Baker Tilly Advantage transforms this approach into proactive solutions that focus on where you are going. The difference is a powerful combination of innovative cloud technology, financial expertise and industry insight delivered by experienced advisors, who are committed to helping you gain a competitive advantage.

3 offices | 18 partners | 100 professionals



THANK YOU

Sundridge and District Medical Centre

Independent Auditor's Report and Financial Report

December 31, 2024

Sundridge and District Medical Centre

Financial Report

December 31, 2024

Management's Responsibility for the Financial Statements

Independent Auditor's Report

Statement of Financial Position 1

Statement of Operations and Accumulated Surplus 2

Statement of Cash Flows 3

Statement of Change in Net Debt 4

Notes to the Financial Statements 5-14

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Sundridge and District Medical Centre (the "Centre") are the responsibility of the Centre's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 2 to the financial statements.

The preparation of 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 Centre's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized, and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management. The Centre's Board meets with management and the external auditor to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Baker Tilly SNT LLP, independent external auditor appointed by the Centre. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Centre's financial statements.

Treasurer
September 10, 2025

Independent Auditor's Report

To the Members of the Sundridge and District Medical Centre

Opinion

We have audited the financial statements of the Sundridge and District Medical Centre, which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, cash flows, and change in net debt for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Sundridge and District Medical Centre as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

Other Matter

The financial statements of the Sundridge and District Medical Centre for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion of those statements on October 23, 2024.

Independent Auditor's Report (continued)

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

North Bay, Ontario
September 10, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

Sundridge and District Medical Centre
Statement of Financial Position
December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|---|----------------------------|----------------------------|
| Financial Assets | | |
| Cash | \$ 843,112 | \$ 909,870 |
| Accounts receivable (note 4) | <u>31,471</u> | <u>129,772</u> |
| | <u>874,583</u> | <u>1,039,642</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 5) | 156,393 | 86,602 |
| Deferred revenues (note 6) | 18,084 | 59,663 |
| Long-term debt (note 7) | 1,452,120 | 1,476,621 |
| Employee future benefits payable (note 8) | <u>1,813</u> | <u>1,343</u> |
| | <u>1,628,410</u> | <u>1,624,229</u> |
| Net Debt | <u>(753,827)</u> | <u>(584,587)</u> |
| Non-Financial Assets | | |
| Tangible capital assets (note 9) | 1,898,427 | 1,689,575 |
| Prepaid expenses | <u>14,692</u> | <u>-</u> |
| | <u>1,913,119</u> | <u>1,689,575</u> |
| Accumulated Surplus (note 10) | <u><u>\$ 1,159,292</u></u> | <u><u>\$ 1,104,988</u></u> |

Approved by:

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

Sundridge and District Medical Centre
Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2024

| | 2024 | | 2023 |
|--|---------------------|---------------------|---------------------|
| | Budget | Actual | Actual |
| | (Unaudited) | | |
| Revenues | | | |
| Municipal contributions | | | |
| - Township of Joly | \$ 16,335 | \$ 16,335 | \$ 15,562 |
| - Township of Strong | 81,677 | 81,677 | 77,809 |
| - Village of Sundridge | 65,342 | 65,342 | 62,247 |
| Government grants and transfers - Provincial | - | - | 84,746 |
| Rental | 108,690 | 108,176 | 108,176 |
| Other | 83,310 | 86,446 | 37,161 |
| Rural and Northern Physicians Group and Nurse Practitioner | 397,208 | 395,977 | 404,686 |
| Loss on disposal of tangible capital assets | - | (7,187) | - |
| Total revenues | 752,562 | 746,766 | 790,387 |
| Expenses | | | |
| Rural and Northern Physicians Group and Nurse Practitioner | 499,203 | 454,222 | 458,545 |
| Interest on long-term debt | 69,555 | 69,555 | 70,684 |
| Materials and supplies | 64,620 | 68,881 | 50,383 |
| Contracted services | 39,200 | 40,062 | 33,114 |
| Rents and financial expenses | 925 | 687 | 924 |
| Amortization of tangible capital assets | 59,055 | 59,055 | 43,528 |
| Total expenses | 732,558 | 692,462 | 657,178 |
| Annual surplus | 20,004 | 54,304 | 133,209 |
| Accumulated surplus, beginning of year | 1,104,988 | 1,104,988 | 971,779 |
| Accumulated surplus, end of year | \$ 1,124,992 | \$ 1,159,292 | \$ 1,104,988 |

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

Sundridge and District Medical Centre
Statement of Cash Flows
For The Year Ended December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|---|---------------------------------|---------------------------------|
| Operating transactions | | |
| Annual surplus | \$ 54,304 | \$ 133,209 |
| Cash provided by (applied to) | | |
| Non-cash items: | | |
| Employee future benefits payable | 470 | 627 |
| Amortization of tangible capital assets | 59,055 | 43,528 |
| Loss on disposal of tangible capital assets | 7,187 | - |
| Change in non-cash working capital balances | | |
| Decrease in accounts receivable | 98,301 | 684,063 |
| Increase (decrease) in accounts payable and accrued liabilities | 69,791 | (216,674) |
| Decrease in deferred revenues | (41,579) | (13,733) |
| Increase in prepaid expenses | (14,692) | - |
| Cash provided by operating transactions | <u>232,837</u> | <u>631,020</u> |
| Capital transactions | | |
| Acquisition of tangible capital assets | (275,094) | (232,906) |
| Cash applied to capital transactions | <u>(275,094)</u> | <u>(232,906)</u> |
| Financing transactions | | |
| Long-term debt repaid | (24,501) | (23,379) |
| Cash applied to financing transactions | <u>(24,501)</u> | <u>(23,379)</u> |
| Increase (decrease) in cash | (66,758) | 374,735 |
| Cash, beginning of year | <u>909,870</u> | <u>535,135</u> |
| Cash, end of year | <u><u>\$ 843,112</u></u> | <u><u>\$ 909,870</u></u> |

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

Sundridge and District Medical Centre

Statement of Change in Net Debt

For The Year Ended December 31, 2024

| | <u>2024</u> <u>Budget</u> (Unaudited) | <u>2024</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> |
|---|---|------------------------------|------------------------------|
| Annual surplus | \$ 20,004 | \$ 54,304 | \$ 133,209 |
| Amortization of tangible capital assets | 59,055 | 59,055 | 43,528 |
| Loss on disposal of tangible capital assets | - | 7,187 | - |
| Acquisition of tangible capital assets | (271,875) | (275,094) | (232,906) |
| Change in prepaid expenses | - | (14,692) | - |
| Decrease in net debt | (192,816) | (169,240) | (56,169) |
| Net debt, beginning of year | (584,587) | (584,587) | (528,418) |
| Net debt, end of year | \$ (777,403) | \$ (753,827) | \$ (584,587) |

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

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

1. Status and Nature of Activities

The Sundridge and District Medical Centre (the "Centre") is a joint board of the Corporation of the Village of Sundridge, the Corporation of the Township of Strong, and the Corporation of the Township of Joly. Its mandate is to provide medical services.

The contributions towards the Centre are in the following proportions:

| | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------|
| The Corporation of the Township of Joly | 10 % | 10 % |
| The Corporation of the Township of Strong | 50 % | 50 % |
| The Corporation of the Village of Sundridge | 40 % | 40 % |

2. Significant Accounting Policies

These financial statements of the Centre are the representation of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement.

(a) Basis of Accounting

(i) Accrual Basis

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

(ii) Cash

Cash includes cash on hand and balances held at financial institutions.

(iii) Deferred Revenues

Deferred revenues represent revenues that have been collected for which the related services have yet to be performed. Revenue is recognized in the period when the services are performed.

(iv) Employee Future Benefits

Obligations for sick leave are accrued as the eligible employees render the services necessary to earn the benefits.

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

(a) Basis of Accounting (Continued)

(v) 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 annual surplus, provides the change in net debt for the year.

i) *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, and legally or contractually required retirement activities. The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|-------------------------|----------------|
| Land improvements | 20 years |
| Buildings | 20 to 50 years |
| Equipment and furniture | 5 to 10 years |

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets received as donations are recorded at their fair value at the date of receipt and also are recorded as revenue.

ii) *Prepaid Expenses*

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

(vi) Other Revenues

Rural and Northern Physicians Group and Nurse Practitioner, and rental revenues are recognized in the period in which the revenue relates.

Other income is recognized when earned and collection is reasonably assured.

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

(a) Basis of Accounting (Continued)

(vii) Government Grants and Transfers

Government transfers, such as municipal contributions and grants, are recognized in the financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when, and to the extent that stipulations associated with the transfer give rise to a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. The transfer revenue is recognized in the statement of operations and accumulated surplus as the stipulations giving rise to the liabilities are settled.

(viii) Use of Estimates

The preparation of financial statements in conformity with the Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions are based on management's best information and judgement and may differ significantly from actual results. Accounts subject to significant estimates include the useful life of tangible capital assets and the related amortization, and employee future benefits payable. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

(ix) Financial Instruments

Financial instruments are classified at either fair value or amortized cost.

Financial instruments classified at amortized cost include cash, accounts receivable, accounts payable and accrued liabilities, and long-term debt. They are initially recorded at their fair value and subsequently carried at amortized cost using the effective interest rate method, less impairment. Transaction costs are added to the carrying value of the instrument.

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

3. Change in Accounting Policies

On January 1, 2024, the Centre adopted the following standards on a prospective basis: PS 3400 - *Revenue*, PSG-8 - *Purchased Intangibles* and PS 3160 - *Public Private Partnerships (P3s)*. The adoption of these standards had no impact on the opening balances.

Section PS 3400 - *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

Guideline PSG-8 - *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

Section PS 3160 - *Public Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

4. Accounts Receivable

| | <u>2024</u> | <u>2023</u> |
|----------------------|-------------------------|--------------------------|
| Federal government | \$ 30,625 | \$ 37,477 |
| Province of Ontario | - | 79 |
| Other municipalities | - | 7,948 |
| Other | <u>846</u> | <u>84,268</u> |
| | <u><u>\$ 31,471</u></u> | <u><u>\$ 129,772</u></u> |

5. Accounts Payable and Accrued Liabilities

| | <u>2024</u> | <u>2023</u> |
|----------------------|--------------------------|-------------------------|
| Federal government | \$ 6,446 | \$ - |
| Province of Ontario | 1,601 | 1,339 |
| Other municipalities | 59,439 | 58,102 |
| Accrued interest | 8,863 | 9,013 |
| Other | <u>80,044</u> | <u>18,148</u> |
| | <u><u>\$ 156,393</u></u> | <u><u>\$ 86,602</u></u> |

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

6. Deferred Revenues

Deferred revenues set-aside for specific purposes are comprised of the following:

| | Balance as at December 31, 2023 | Amounts received during the year | Recognized as revenues during the year | Balance as at December 31, 2024 |
|--|---------------------------------------|---|---|---------------------------------------|
| Rural and Northern Physicians Group | \$ 16,853 | \$ 231,755 | \$ 230,524 | \$ 18,084 |
| Nurse Practitioner | 42,810 | 165,453 | 208,263 | - |
| Total Deferred Revenues | \$ 59,663 | \$ 397,208 | \$ 438,787 | \$ 18,084 |

7. Long-Term Debt

| | 2024 | 2023 |
|---|---------------------|---------------------|
| Debenture loan, assumed from the Village of Sundridge, repayable in semi-annual instalments of \$47,103, including interest at the fixed rate of 4.74%, maturing November 3, 2052 | \$ 1,452,120 | \$ 1,476,621 |

Principal instalments required to be paid over the next five years are as follows:

| | |
|--------------|---------------------|
| 2025 | \$ 25,676 |
| 2026 | 26,907 |
| 2027 | 28,198 |
| 2028 | 29,550 |
| 2029 | 32,452 |
| Thereafter | 1,309,337 |
| Total | \$ 1,452,120 |

8. Employee Future Benefits Payable

Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and eligible employees may become entitled to a cash payment when they leave the Centre's employment. The sick leave liability estimates the use of accumulated sick leave prior to retirement, as well as any lump sum payments upon retirement, and assumes that both the appropriate discount rate, and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$1,813 (2023 - \$1,343) at the end of the year.

Sundridge and District Medical Centre
Notes to the Financial Statements
December 31, 2024

9. Tangible Capital Assets

| | Cost | | | | Accumulated Amortization | | | | Net Book Value | |
|----------------------------|----------------------------------|-------------------|--------------------------|----------------------------|----------------------------------|------------------|-------------------|----------------------------|----------------------|---------------------|
| | Balance, beginning of year | Additions | Transfers / Disposals | Balance, end of year | Balance, beginning of year | Amortization | Disposals | Balance, end of year | December 31, 2024 | December 31 2023 |
| Land and land improvements | \$ 423,729 | \$ 250,044 | \$ 14,143 | \$ 687,916 | \$ 33,468 | \$ 24,726 | \$ - | \$ 58,194 | \$ 629,722 | \$ 390,261 |
| Buildings | 1,390,674 | 25,050 | (9,457) | 1,406,267 | 141,472 | 28,062 | (2,270) | 167,264 | 1,239,003 | 1,249,202 |
| Equipment and furniture | 73,922 | - | - | 73,922 | 37,953 | 6,267 | - | 44,220 | 29,702 | 35,969 |
| Work in progress | 14,143 | - | (14,143) | - | - | - | - | - | - | 14,143 |
| | <u>\$ 1,902,468</u> | <u>\$ 275,094</u> | <u>\$ (9,457)</u> | <u>\$ 2,168,105</u> | <u>\$ 212,893</u> | <u>\$ 59,055</u> | <u>\$ (2,270)</u> | <u>\$ 269,678</u> | <u>\$ 1,898,427</u> | <u>\$ 1,689,575</u> |

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

10. Accumulated Surplus

| | <u>2024</u> | <u>2023</u> |
|-------------------------------------|---------------------|---------------------|
| Surplus | | |
| Invested in tangible capital assets | \$ 1,898,427 | \$ 1,689,575 |
| General (a) | 15,783 | 74,004 |
| Unfunded liabilities | | |
| Long-term debt | (1,452,120) | (1,476,621) |
| Employee future benefits payable | (1,813) | (1,343) |
| Total surplus | <u>460,277</u> | <u>285,615</u> |
| Reserves | | |
| Nurse Practitioner | 42,810 | - |
| Working capital | <u>656,205</u> | <u>819,373</u> |
| Total reserves | <u>699,015</u> | <u>819,373</u> |
| Accumulated Surplus | <u>\$ 1,159,292</u> | <u>\$ 1,104,988</u> |

(a) General Surplus:

The general surplus of \$15,783 (2023 - \$74,004) at the end of the year is comprised of the following:

| | <u>2024</u> | <u>2023</u> |
|---------------------------------------|------------------|------------------|
| Opening balance | \$ 74,004 | \$ 972,298 |
| Annual surplus | 54,304 | 133,209 |
| Transfer (to) from reserves | 120,358 | (819,373) |
| Net change in tangible capital assets | (208,852) | (189,378) |
| Decrease in unfunded liabilities | <u>(24,031)</u> | <u>(22,752)</u> |
| Closing balance | <u>\$ 15,783</u> | <u>\$ 74,004</u> |

11. Related Party Transactions

The related party transactions below are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

11. Related Party Transactions (Continued)

The following table summarizes the Centre's related party transactions with its contributing municipalities during the year:

| | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------|
| Municipal contributions | | |
| Township of Joly | \$ 16,335 | \$ 15,562 |
| Township of Strong | 81,677 | 77,809 |
| Village of Sundridge | 65,342 | 62,247 |
| Expenses | | |
| Village of Sundridge | | |
| Administration - Rural and Northern | | |
| Physicians Group and Nurse Practitioner | \$ 7,320 | \$ 7,320 |
| Administration - secretary and general operations | 1,800 | 2,625 |
| Janitorial services and snow removal | 11,000 | 9,070 |
| Property taxes | 12,383 | 11,992 |
| At the end of the year, amounts due to (from) are as follows: | | |
| Township of Joly | \$ 298 | \$ 298 |
| Township of Strong | 6,000 | (6,360) |
| Village of Sundridge | 53,141 | 56,216 |

12. Financial Instruments

Risks arising from financial instruments and risk management

The Centre is exposed to a variety of financial risks including credit risk, liquidity risk and market risk.

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

Credit risk

Credit risk is the risk of losses resulting from a counterparty's failure to honour its contractual obligations. The Centre is exposed to credit risk to the extent that accounts receivable are not collected in a timely manner. The Centre's financial assets consisting of cash and accounts receivable are subject to credit risk. The carrying amounts of financial assets on the statement of financial position represent the maximum credit risk of the Centre at the date of the statement of financial position. The Centre does not believe it is subject to significant credit risk.

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

12. Financial Instruments (Continued)

Liquidity risk

Liquidity risk is the risk that the Centre will not be able to meet its financial obligations as they become due. The Centre's financial liabilities include accounts payable and accrued liabilities, and long-term debt. The Centre maintains sufficient resources to meet its obligations. The Centre does not believe it is subject to significant liquidity risk.

Market risk

Market risk is the risk of changes in the fair value of financial instruments resulting from fluctuations in the market. The Centre is exposed to currency risk, interest risk, and price risk to the extent that the fair value of a financial instrument will fluctuate as a result of market factors. The Centre's financial instruments consisting of cash, accounts receivable, accounts payable and accrued liabilities, and long-term debt are subject to market risk. The Centre does not believe it is subject to significant market risk.

13. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Centre. The budget approved by the Centre is based on a model used to manage spending within the guidelines of the model. Given the differences between the model and generally accepted accounting principles established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting that is used to prepare the financial statements. The budget figures are unaudited.

| | <u>2024</u> | <u>2023</u> |
|--|-------------------------|-------------------------|
| Budget By-law surplus for the year | \$ - | \$ - |
| Add: Acquisition of tangible capital assets | 271,875 | 274,939 |
| Municipal debt repaid | 24,581 | 23,380 |
| Contributions to reserves | 42,810 | - |
| Less: Amortization of tangible capital assets | (59,055) | (43,528) |
| Contributions from reserves | (185,000) | (162,295) |
| Decrease in general surplus | <u>(75,207)</u> | <u>-</u> |
| Budget surplus per statement of operations and accumulated surplus | <u><u>\$ 20,004</u></u> | <u><u>\$ 92,496</u></u> |

Sundridge and District Medical Centre

Notes to the Financial Statements

December 31, 2024

14. Expenses by Object

| | <u>2024</u> | <u>2023</u> |
|---|-------------------|-------------------|
| Salaries, wages, and employee benefits | \$ 151,086 | \$ 143,904 |
| Interest on long-term debt | 69,555 | 70,684 |
| Materials and supplies | 95,457 | 116,018 |
| Contracted services | 248,008 | 213,505 |
| Rents and financial expenses | 69,301 | 69,539 |
| Amortization of tangible capital assets | <u>59,055</u> | <u>43,528</u> |
| | <u>\$ 692,462</u> | <u>\$ 657,178</u> |

15. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

AUDIT FINDINGS REPORT

Presented to the Sundridge and District Medical Centre

Prepared by Baker Tilly SNT
September 10, 2025

PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the financial statements of Sundridge and District Medical Centre ("the entity") for the year ended December 31, 2024. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the entity. This report should be read in conjunction with the draft financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the entity only.



A vertical image on the left side of the slide showing a close-up of a wood grain texture, with various shades of brown and black lines representing the grain and knots.

TABLE OF CONTENTS

Responsibilities

Our Audit Process

Our Audit Approach

Audit Risks and Results

Significant Findings from the Audit

Materiality

Misstatements

Independence

Other Matters

Conclusion



RESPONSIBILITIES

| AUDITOR | BOARD OF DIRECTORS | MANAGEMENT |
|--|--|---|
| Express an opinion on whether the financial statements present fairly, in all material respects, the financial position and its results of its operations and its cash flows for the year in accordance with Canadian Public Sector Accounting Standards | Act as an objective, independent liaison between the auditor and management | Ensure financial statements are prepared and presented in accordance with Canadian Public Sector Accounting Standards |
| Perform the audit in accordance with Canadian generally accepted auditing standards | Assist in the planning process when appropriate | Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions |
| Assess risk that the financial statements may contain material misstatements that, individually or in the aggregate are material to the financial statements as a whole | Meet with the auditors prior to the release and approval of the audited financial statements to review the audit, disclosure and compliance issues | Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud |



RESPONSIBILITIES (continued)

| AUDITOR | BOARD OF DIRECTORS | MANAGEMENT |
|--|---|---|
| Assessing the accounting policies used and their application | Review selection of accounting policies | Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses |
| Assessing the significant estimates made by management | Review and approve draft financial statements | Provide a written confirmation of significant representations to the auditor |
| Examine on a test basis, evidence supporting the amounts and disclosures in the financial statements | Advise auditor of any issues of disclosure, governance, fraud or illegal acts | |

OUR AUDIT PROCESS

1

INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the entity and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy

2

DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests

3

EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques using the appropriate tools and software
- Review completion documents and working papers for areas with significant or high risk

4

REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality



OUR AUDIT APPROACH

We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls due to the size of the entity.

Testing of internal controls was not, in our view, cost effective for the level of assurance such tests would provide.

We adopted a substantive approach for the audit.





AUDIT RISKS & RESULTS

There were no significant audit risks identified.

SIGNIFICANT FINDINGS FROM THE AUDIT

Audit Opinion

The Independent Auditor's Report will be issued without modification.

Accounting Policies

On January 1, 2024 the entity adopted the following new accounting policies:

- PS 3400 Revenue
- PSG-8 Purchased Intangibles
- PS 3160 Public Private Partnerships (P3s)

The adoption of these policies had no impact on the opening balances.

Key Estimates

Key estimates in the financial statements include:

- Useful life of tangible capital assets and the related amortization
- Employee future benefits payable



MATERIALITY

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

| FACTORS | COMMENTS | AMOUNT |
|-------------------------|---|--------------------|
| Basis for Calculation | Total expenses | \$ 692,462 |
| Factors Used | Middle of the range accepted by Canadian Auditing Standards | 2.50% |
| Overall Materiality | Level at which misstatements individually or in aggregate would affect the decisions of the users of the financial statements | \$ 17,000 |
| Performance Materiality | Amount that is used when determining the extent of substantive testing | \$ 11,900 (70%) |
| Trivial Error Threshold | Matters identified during the audit, which are trivial | \$ 850 (5%) |

MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies as well.

Significant Misstatements

We have not found any material misstatements or unadjusted items that exceed materiality.



INDEPENDENCE

Canadian auditing standards require us to confirm our independence with the entity and those responsible with governance.

To our knowledge, Baker Tilly SNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the entity;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the entity;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the entity;
- Economic dependence on the entity; and
- Provision of services in addition to the audit engagement.



OTHER MATTERS

Related Party Transactions

All related party transactions are disclosed in the notes to the financial statements.

Significant Unusual Transactions

No significant transactions were entered into by the entity that you should be aware of.

Significant Matters Discussed with Management

There were no significant matters arising from the audit discussed with management and no disagreements.

Written Representations Requested from Management

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.

Internal Control Recommendations and Management Letter

We will not be issuing a management letter, as we did not identify deficiencies in internal controls.

Other

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

No instances of non-compliance of laws and regulation were identified during our audit.

CONCLUSION

We are ready to release the financial statements subject to completion of the following:

- Receipt of signed management representation letter
- Completing our discussion with the entity
- Receipt of evidence of the entity's approval of the financial statements

KEY DELIVERABLES

| KEY DELIVERABLES | EXPECTED DATE |
|--|--------------------|
| Present draft financial statements to the entity | September 10, 2025 |
| Issue audited financial statements | September 12, 2025 |

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.



Tax

Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax
- Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate
- Finance
- Restructuring and Recovery

IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure
- Recommendations and Implementation
- Backup Solutions

Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

Data Analytics

At Baker Tilly, we strive to be up-to-date on the latest data analytic trends and software.

Techniques commonly performed include:

- Predictive modelling
- Key Performance Indicator (KPI) analysis
- Historical operational analysis
- Tax recovery
- Improved production line efficiency
- Reduction of unnecessary costs
- Analyze complex forex
- Data visualization
- Risk analysis
- Benchmarking
- System implementation

Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government
- Funding Applications
- Succession Planning
- Marketing and Client Strategy

BT Advantage

As a business owner, you need information that's timely and relevant to drive daily decisions. Baker Tilly Advantage addresses that need by leveraging best-in-class technologies to deliver customized accounting, finance and operational assistance. Traditional accounting solutions focus on where you have been. Baker Tilly Advantage transforms this approach into proactive solutions that focus on where you are going. The difference is a powerful combination of innovative cloud technology, financial expertise and industry insight delivered by experienced advisors, who are committed to helping you gain a competitive advantage.

3 offices | 18 partners | 100 professionals



THANK YOU

Sundridge-Strong Union Public Library

Independent Auditor's Report and Financial Report

December 31, 2024

Sundridge-Strong Union Public Library

Financial Report

December 31, 2024

Management's Responsibility for the Financial Statements

Independent Auditor's Report

Statement of Financial Position 1

Statement of Operations and Accumulated Surplus 2

Statement of Cash Flows 3

Statement of Change in Net Financial Assets 4

Notes to the Financial Statements 5-14

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Sundridge-Strong Union Public Library (the "Library") are the responsibility of the Library's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 2 to the financial statements.

The preparation of 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 Library's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized, and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management. The Library Board meets with management and the external auditor to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Baker Tilly SNT LLP, independent external auditor appointed by the Library. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Library's financial statements.

Treasurer
September 10, 2025

Independent Auditor's Report

To the Members of the Sundridge-Strong Union Public Library

Opinion

We have audited the financial statements of the Sundridge-Strong Union Public Library, which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, cash flows, and change in net financial assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Sundridge-Strong Union Public Library as at December 31, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

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

Other Matter

The financial statements of the Sundridge-Strong Union Public Library for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion of those statements on October 23, 2024.

Independent Auditor's Report (continued)

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

North Bay, Ontario
September 10, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS,
LICENSED PUBLIC ACCOUNTANTS

Sundridge-Strong Union Public Library
Statement of Financial Position
December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|---|--------------------------|-------------------------|
| Financial Assets | | |
| Cash | \$ 29,125 | \$ 38,562 |
| Other investments (note 4) | 3,647 | 3,567 |
| Accounts receivable (note 5) | <u>6,946</u> | <u>7,332</u> |
| | <u>39,718</u> | <u>49,461</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (note 6) | 11,401 | 13,227 |
| Deferred revenues (note 7) | 10,602 | 27,000 |
| Employee future benefits payable (note 8) | <u>2,660</u> | <u>2,415</u> |
| | <u>24,663</u> | <u>42,642</u> |
| Net Financial Assets | <u>15,055</u> | <u>6,819</u> |
| Non-Financial Assets | | |
| Tangible capital assets (note 9) | 89,242 | 76,644 |
| Prepaid expenses | 257 | 280 |
| Inventories of supplies | <u>746</u> | <u>-</u> |
| | <u>90,245</u> | <u>76,924</u> |
| Accumulated Surplus (note 10) | <u><u>\$ 105,300</u></u> | <u><u>\$ 83,743</u></u> |

Approved by:

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

Sundridge-Strong Union Public Library
Statement of Operations and Accumulated Surplus
For The Year Ended December 31, 2024

| | 2024 | | 2023 |
|---|--------------------------|--------------------------|-------------------------|
| | Budget | Actual | Actual |
| | (Unaudited) | | |
| Revenues | | | |
| Municipal contributions | | | |
| - Township of Joly | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| - Township of Strong | 45,930 | 45,930 | 42,733 |
| - Village of Sundridge | 45,930 | 45,930 | 42,733 |
| Government grants and transfers - Provincial | 12,958 | 12,840 | 12,958 |
| Other | 30,555 | 29,760 | 8,703 |
| Total revenues | <u>136,373</u> | <u>135,460</u> | <u>108,127</u> |
| Expenses | | | |
| Administration | 3,000 | 3,000 | 3,000 |
| Audit and accounting | 3,450 | 4,441 | 3,295 |
| Insurance | 6,000 | 4,379 | 4,419 |
| Salaries and benefits | 69,791 | 71,922 | 67,514 |
| Program and office supplies | 6,871 | 3,781 | 3,143 |
| Telephone, internet and utilities | 3,050 | 2,442 | 2,760 |
| Rent | 7,671 | 7,671 | 7,671 |
| Amortization of tangible capital assets | 16,267 | 16,267 | 15,206 |
| Total expenses | <u>116,100</u> | <u>113,903</u> | <u>107,008</u> |
| Annual surplus | 20,273 | 21,557 | 1,119 |
| Accumulated surplus, beginning of year | 83,743 | 83,743 | 82,624 |
| Accumulated surplus, end of year | <u>\$ 104,016</u> | <u>\$ 105,300</u> | <u>\$ 83,743</u> |

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

Sundridge-Strong Union Public Library
Statement of Cash Flows
For The Year Ended December 31, 2024

| | <u>2024</u> | <u>2023</u> |
|--|-------------------------|-------------------------|
| Operating transactions | | |
| Annual surplus | \$ 21,557 | \$ 1,119 |
| Cash provided by (applied to) | | |
| Non-cash items: | | |
| Employee future benefits payable | 245 | 209 |
| Amortization of tangible capital assets | 16,267 | 15,206 |
| Loss on disposal of tangible capital assets | - | 1,008 |
| Change in non-cash working capital balances | | |
| Decrease (increase) in accounts receivable | 386 | (4,363) |
| Decrease in accounts payable and accrued liabilities | (1,826) | (1,201) |
| Increase (decrease) in deferred revenues | (16,398) | 27,000 |
| Decrease (increase) in prepaid expenses | 23 | (6) |
| Increase in inventories of supplies | (746) | - |
| Cash provided by operating transactions | <u>19,508</u> | <u>38,972</u> |
| Capital transactions | | |
| Acquisition of tangible capital assets | <u>(28,865)</u> | <u>(17,844)</u> |
| Cash applied to capital transactions | <u>(28,865)</u> | <u>(17,844)</u> |
| Increase (decrease) in cash | (9,437) | 21,082 |
| Cash, beginning of year | <u>38,562</u> | <u>17,480</u> |
| Cash, end of year | <u><u>\$ 29,125</u></u> | <u><u>\$ 38,562</u></u> |

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

Sundridge-Strong Union Public Library
Statement of Change in Net Financial Assets
For The Year Ended December 31, 2024

| | <u>2024</u> <u>Budget</u> (Unaudited) | <u>2024</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> |
|--|---|------------------------------|------------------------------|
| Annual surplus | \$ 20,273 | \$ 21,557 | \$ 1,119 |
| Amortization of tangible capital assets | 16,267 | 16,267 | 15,206 |
| Loss on disposal of tangible capital assets | - | - | 1,008 |
| Acquisition of tangible capital assets | (36,900) | (28,865) | (17,844) |
| Change in prepaid expenses | - | 23 | (6) |
| Change in inventories of supplies | - | (746) | - |
| Increase (decrease) in net financial assets | (360) | 8,236 | (517) |
| Net financial assets, beginning of year | <u>6,819</u> | <u>6,819</u> | <u>7,336</u> |
| Net financial assets, end of year | <u><u>\$ 6,459</u></u> | <u><u>\$ 15,055</u></u> | <u><u>\$ 6,819</u></u> |

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

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

1. Status and Nature of Activities

The Sundridge-Strong Union Public Library (the "Library") is a joint board of the Corporation of the Village of Sundridge and the Corporation of the Township of Strong. Its mandate is to provide library services.

The contributions towards the Library are in the following proportions:

| | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------|
| The Corporation of the Township of Strong | 50 % | 50 % |
| The Corporation of the Village of Sundridge | 50 % | 50 % |

2. Significant Accounting Policies

These financial statements of the Library are the representation of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement.

(a) Basis of Accounting

(i) Accrual Basis

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

(ii) Cash

Cash includes cash on hand and balances held at financial institutions.

(iii) Deferred Revenues

Deferred revenues represent revenues that have been collected for which the related services have yet to be performed. Revenue is recognized in the period when the services are performed.

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

(a) Basis of Accounting (Continued)

(iv) Employee Future Benefits

The Library makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer contributory defined benefit program with contributions expensed as incurred. Obligations for sick leave are accrued as the eligible employees render the services necessary to earn the benefits.

(v) 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 annual surplus, provides the change in net financial assets for the year.

i) *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, and legally or contractually required retirement activities. The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|-------------------------|----------------|
| Computers | 5 years |
| Equipment and furniture | 10 to 20 years |
| Collections | 10 years |

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets received as donations are recorded at their fair value at the date of receipt and also are recorded as revenue.

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

(a) Basis of Accounting (Continued)

(v) Non-Financial Assets (Continued)

ii) Inventories of Supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

iii) Prepaid Expenses

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

(vi) Other Revenues

Other income is recognized when earned and collection is reasonably assured.

(vii) Government Grants and Transfers

Government transfers, such as municipal contributions and grants, are recognized in the financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when, and to the extent that stipulations associated with the transfer give rise to a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. The transfer revenue is recognized in the statement of operations and accumulated surplus as the stipulations giving rise to the liabilities are settled.

(viii) Use of Estimates

The preparation of financial statements in conformity with the Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions are based on management's best information and judgement and may differ significantly from actual results. Accounts subject to significant estimates include the useful life of tangible capital assets and the related amortization, and employee future benefits payable. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the periods in which they become known.

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

2. Significant Accounting Policies (Continued)

(a) Basis of Accounting (Continued)

(ix) Financial Instruments

Financial instruments are classified at either fair value or amortized cost.

Financial instruments classified at amortized cost include cash, other investments, accounts receivable, and accounts payable and accrued liabilities. They are initially recorded at their fair value and subsequently carried at amortized cost using the effective interest rate method, less impairment. Transaction costs are added to the carrying value of the instrument.

3. Change in Accounting Policies

On January 1, 2024, the Library adopted the following standards on a prospective basis: PS 3400 - *Revenue*, PSG-8 - *Purchased Intangibles* and PS 3160 - *Public Private Partnerships (P3s)*. The adoption of these standards had no impact on the opening balances.

Section PS 3400 - *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

Guideline PSG-8 - *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

Section PS 3160 - *Public Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

4. Other Investments

| | <u>2024</u> | <u>2023</u> |
|---|-----------------|-----------------|
| Guaranteed Investment Certificate maturing October 3, 2025, bearing accrued interest at 2.25% | <u>\$ 3,647</u> | <u>\$ 3,567</u> |

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

5. Accounts Receivable

| | <u>2024</u> | <u>2023</u> |
|----------------------|-----------------|-----------------|
| Federal government | \$ 3,864 | \$ 2,366 |
| Other municipalities | 1,370 | 4,136 |
| Other | <u>1,712</u> | <u>830</u> |
| | <u>\$ 6,946</u> | <u>\$ 7,332</u> |

6. Accounts Payable and Accrued Liabilities

| | <u>2024</u> | <u>2023</u> |
|----------------------|------------------|------------------|
| Federal government | \$ 2,560 | \$ - |
| Province of Ontario | 678 | 598 |
| Other municipalities | 191 | 5,468 |
| Other | <u>7,972</u> | <u>7,161</u> |
| | <u>\$ 11,401</u> | <u>\$ 13,227</u> |

7. Deferred Revenues

Deferred revenues set-aside for specific purposes are comprised of the following:

| | Balance as at December 31, 2023 | Amounts received during the year | Recognized as revenues during the year | Balance as at December 31, 2024 |
|--------------------------------|---------------------------------------|---|---|---------------------------------------|
| Commonwell Insurance grant | \$ 27,000 | \$ - | \$ 16,488 | \$ 10,512 |
| Memberships | <u>-</u> | <u>90</u> | <u>-</u> | <u>90</u> |
| Total Deferred Revenues | <u>\$ 27,000</u> | <u>\$ 90</u> | <u>\$ 16,488</u> | <u>\$ 10,602</u> |

8. Employee Future Benefits Payable

Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and eligible employees may become entitled to a cash payment when they leave the Library's employment. The sick leave liability estimates the use of accumulated sick leave prior to retirement, as well as any lump sum payments upon retirement, and assumes that both the appropriate discount rate, and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$2,660 (2023 - \$2,415) at the end of the year.

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

9. Tangible Capital Assets

| | Cost | | | | Accumulated Amortization | | | | Net Book Value | |
|----------------------------|----------------------------------|------------------|--------------------------|----------------------------|----------------------------------|------------------|--------------------|----------------------------|----------------------|---------------------|
| | Balance, beginning of year | Additions | Transfers / Disposals | Balance, end of year | Balance, beginning of year | Amortization | Disposals | Balance, end of year | December 31, 2024 | December 31 2023 |
| Computers | \$ 10,497 | \$ 14,514 | \$ (7,293) | \$ 17,718 | \$ 9,408 | \$ 1,762 | \$ (7,293) | \$ 3,877 | \$ 13,841 | \$ 1,089 |
| Equipment and furniture | 22,308 | 544 | - | 22,852 | 11,021 | 1,261 | - | 12,282 | 10,570 | 11,287 |
| Collections | 134,036 | 13,807 | (17,000) | 130,843 | 69,768 | 13,244 | (17,000) | 66,012 | 64,831 | 64,268 |
| | <u>\$ 166,841</u> | <u>\$ 28,865</u> | <u>\$ (24,293)</u> | <u>\$ 171,413</u> | <u>\$ 90,197</u> | <u>\$ 16,267</u> | <u>\$ (24,293)</u> | <u>\$ 82,171</u> | <u>\$ 89,242</u> | <u>\$ 76,644</u> |

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

10. Accumulated Surplus

| | <u>2024</u> | <u>2023</u> |
|-------------------------------------|-------------------|------------------|
| Surplus | | |
| Invested in tangible capital assets | \$ 89,242 | \$ 76,644 |
| General (a) | 9,563 | 359 |
| Unfunded liabilities | | |
| Employee future benefits payable | (2,660) | (2,415) |
| Total surplus | <u>96,145</u> | <u>74,588</u> |
| Reserves | | |
| Working capital | 5,355 | 5,355 |
| Technology | <u>3,800</u> | <u>3,800</u> |
| Total reserves | <u>9,155</u> | <u>9,155</u> |
| Accumulated Surplus | <u>\$ 105,300</u> | <u>\$ 83,743</u> |

(a) General Surplus:

The general surplus of \$9,563 (2023 - \$359) at the end of the year is comprised of the following:

| | <u>2024</u> | <u>2023</u> |
|---------------------------------------|-----------------|---------------|
| Opening balance | \$ 359 | \$ 2,161 |
| Annual surplus | 21,557 | 1,119 |
| Transfer to reserves | - | (1,500) |
| Net change in tangible capital assets | (12,598) | (1,630) |
| Increase in unfunded liabilities | <u>245</u> | <u>209</u> |
| Closing balance | <u>\$ 9,563</u> | <u>\$ 359</u> |

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

11. Related Party Transactions

The related party transactions below are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

The following table summarizes the Library's related party transactions with its contributing municipalities during the year:

| | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------|
| Municipal contributions | | |
| Township of Strong | \$ 45,930 | \$ 42,733 |
| Village of Sundridge | 45,930 | 42,733 |
| Expenses | | |
| Village of Sundridge | | |
| Rent | \$ 7,671 | \$ 7,671 |
| Administration | 3,000 | 3,000 |
| At the end of the year, amounts due to (from) are as follows: | | |
| Township of Strong | \$ (20) | \$ 3,941 |
| Village of Sundridge | 1,199 | (5,273) |

12. Pension Agreements

The Library makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all qualifying members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 640,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ("the Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2024, the estimated accrued pension obligation for all members of the Plan was \$140,766 million (2023 - \$134,574 million). The Plan had an actuarial value of net assets at that date of \$137,853 million (2023 - \$130,372 million) indicating an actuarial deficit of \$2,913 million (2023 - \$4,202 million). The Plan is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Library does not recognize any share of the OMERS pension surplus or deficit.

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

12. Pension Agreements (Continued)

The amount contributed by the Library to OMERS for 2024 was \$2,468 (2023 - \$-) for current services and is included as an expense on the statement of operations and accumulated surplus.

13. Financial Instruments

Risks arising from financial instruments and risk management

The Library is exposed to a variety of financial risks including credit risk, liquidity risk and market risk.

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

Credit risk

Credit risk is the risk of losses resulting from a counterparty's failure to honour its contractual obligations. The Library is exposed to credit risk to the extent that accounts receivable are not collected in a timely manner. The Library's financial assets consisting of cash, other investments, and accounts receivable are subject to credit risk. The carrying amounts of financial assets on the statement of financial position represent the maximum credit risk of the Library at the date of the statement of financial position. The Library does not believe it is subject to significant credit risk.

Liquidity risk

Liquidity risk is the risk that the Library will not be able to meet its financial obligations as they become due. The Library's financial liabilities include accounts payable and accrued liabilities. The Library maintains sufficient resources to meet its obligations. The Library does not believe it is subject to significant liquidity risk.

Market risk

Market risk is the risk of changes in the fair value of financial instruments resulting from fluctuations in the market. The Library is exposed to currency risk, interest risk, and price risk to the extent that the fair value of a financial instrument will fluctuate as a result of market factors. The Library's financial instruments consisting of cash, other investments, accounts receivable, and accounts payable and accrued liabilities are subject to market risk. The Library does not believe it is subject to significant market risk.

Sundridge-Strong Union Public Library

Notes to the Financial Statements

December 31, 2024

14. Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Library. The budget approved by the Library is based on a model used to manage spending within the guidelines of the model. Given the differences between the model and generally accepted accounting principles established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting that is used to prepare the financial statements. The budget figures are unaudited.

| | <u>2024</u> | <u>2023</u> |
|--|------------------|-------------------|
| Budget By-law surplus for the year | \$ - | \$ - |
| Add: Acquisition of tangible capital assets | 36,900 | 12,935 |
| Contributions to reserves | - | 1,500 |
| Less: Amortization of tangible capital assets | (16,267) | (15,206) |
| Contributions from general surplus | <u>(360)</u> | <u>(2,155)</u> |
| Budget surplus (deficit) per statement of operations and accumulated surplus | <u>\$ 20,273</u> | <u>\$ (2,926)</u> |

15. Expenses by Object

| | <u>2024</u> | <u>2023</u> |
|---|-------------------|-------------------|
| Salaries, wages and employee benefits | \$ 71,922 | \$ 67,514 |
| Materials and supplies | 10,248 | 9,890 |
| Contracted services | 7,441 | 6,295 |
| Rents and financial expenses | 8,025 | 8,103 |
| Amortization of tangible capital assets | <u>16,267</u> | <u>15,206</u> |
| | <u>\$ 113,903</u> | <u>\$ 107,008</u> |

16. Comparative Figures

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.

AUDIT FINDINGS REPORT

Presented to the Sundridge-Strong Union Public Library

Prepared by Baker Tilly SNT
September 10, 2025

PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the financial statements of Sundridge-Strong Union Public Library ("the entity") for the year ended December 31, 2024. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the entity. This report should be read in conjunction with the draft financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the entity only.



A vertical image on the left side of the page showing a close-up of a wood grain texture, with various shades of brown and black lines representing the grain and knots.

TABLE OF CONTENTS

Responsibilities

Our Audit Process

Our Audit Approach

Audit Risks and Results

Significant Findings from the Audit

Materiality

Misstatements

Independence

Other Matters

Conclusion



RESPONSIBILITIES

| AUDITOR | BOARD OF DIRECTORS | MANAGEMENT |
|--|--|---|
| Express an opinion on whether the financial statements present fairly, in all material respects, the financial position and its results of its operations and its cash flows for the year in accordance with Canadian Public Sector Accounting Standards | Act as an objective, independent liaison between the auditor and management | Ensure financial statements are prepared and presented in accordance with Canadian Public Sector Accounting Standards |
| Perform the audit in accordance with Canadian generally accepted auditing standards | Assist in the planning process when appropriate | Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions |
| Assess risk that the financial statements may contain material misstatements that, individually or in the aggregate are material to the financial statements as a whole | Meet with the auditors prior to the release and approval of the audited financial statements to review the audit, disclosure and compliance issues | Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud |



RESPONSIBILITIES (continued)

| AUDITOR | BOARD OF DIRECTORS | MANAGEMENT |
|--|---|---|
| Assessing the accounting policies used and their application | Review selection of accounting policies | Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses |
| Assessing the significant estimates made by management | Review and approve draft financial statements | Provide a written confirmation of significant representations to the auditor |
| Examine on a test basis, evidence supporting the amounts and disclosures in the financial statements | Advise auditor of any issues of disclosure, governance, fraud or illegal acts | |

OUR AUDIT PROCESS

1

INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the entity and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy

2

DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests

3

EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques using the appropriate tools and software
- Review completion documents and working papers for areas with significant or high risk

4

REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality



OUR AUDIT APPROACH

We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls due to the size of the entity.

Testing of internal controls was not, in our view, cost effective for the level of assurance such tests would provide.

We adopted a substantive approach for the audit.





AUDIT RISKS & RESULTS

There were no significant audit risks identified.

SIGNIFICANT FINDINGS FROM THE AUDIT

Audit Opinion

The Independent Auditor's Report will be issued without modification.

Accounting Policies

On January 1, 2024 the entity adopted the following new accounting policies:

- PS 3400 Revenue
- PSG-8 Purchased Intangibles
- PS 3160 Public Private Partnerships (P3s)

The adoption of these policies had no impact on the opening balances.

Key Estimates

Key estimates in the financial statements include:

- Useful life of tangible capital assets and the related amortization
- Employee future benefits payable



MATERIALITY

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

| FACTORS | COMMENTS | AMOUNT |
|-------------------------|---|------------------------------|
| Basis for Calculation | Total expenses | \$ 113,903 |
| Factors Used | Middle of the range accepted by Canadian Auditing Standards | 2.50% |
| Overall Materiality | Level at which misstatements individually or in aggregate would affect the decisions of the users of the financial statements | \$ 5,000 (minimum amount) |
| Performance Materiality | Amount that is used when determining the extent of substantive testing | \$ 3,500 (70%) |
| Trivial Error Threshold | Matters identified during the audit, which are trivial | \$ 250 (5%) |

MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies as well.

Significant Misstatements

We have not found any material misstatements or unadjusted items that exceed materiality.



INDEPENDENCE

Canadian auditing standards require us to confirm our independence with the entity and those responsible with governance.

To our knowledge, Baker Tilly SNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the entity;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the entity;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the entity;
- Economic dependence on the entity; and
- Provision of services in addition to the audit engagement.



OTHER MATTERS

Related Party Transactions

All related party transactions are disclosed in the notes to the financial statements.

Significant Unusual Transactions

No significant transactions were entered into by the entity that you should be aware of.

Significant Matters Discussed with Management

There were no significant matters arising from the audit discussed with management and no disagreements.

Written Representations Requested from Management

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.

Internal Control Recommendations and Management Letter

We will not be issuing a management letter, as we did not identify deficiencies in internal controls.

Other

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

No instances of non-compliance of laws and regulation were identified during our audit.

CONCLUSION

We are ready to release the financial statements subject to completion of the following:

- Receipt of signed management representation letter
- Completing our discussion with the entity
- Receipt of evidence of the entity's approval of the financial statements

KEY DELIVERABLES

| KEY DELIVERABLES | EXPECTED DATE |
|--|--------------------|
| Present draft financial statements to the entity | September 10, 2025 |
| Issue audited financial statements | September 12, 2025 |

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.



Tax

Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax
- Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate
- Finance
- Restructuring and Recovery

IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure
- Recommendations and Implementation
- Backup Solutions

Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

Data Analytics

At Baker Tilly, we strive to be up-to-date on the latest data analytic trends and software.

Techniques commonly performed include:

- Predictive modelling
- Key Performance Indicator (KPI) analysis
- Historical operational analysis
- Tax recovery
- Improved production line efficiency
- Reduction of unnecessary costs
- Analyze complex forex
- Data visualization
- Risk analysis
- Benchmarking
- System implementation

Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government
- Funding Applications
- Succession Planning
- Marketing and Client Strategy

BT Advantage

As a business owner, you need information that's timely and relevant to drive daily decisions. Baker Tilly Advantage addresses that need by leveraging best-in-class technologies to deliver customized accounting, finance and operational assistance. Traditional accounting solutions focus on where you have been. Baker Tilly Advantage transforms this approach into proactive solutions that focus on where you are going. The difference is a powerful combination of innovative cloud technology, financial expertise and industry insight delivered by experienced advisors, who are committed to helping you gain a competitive advantage.

3 offices | 18 partners | 100 professionals



THANK YOU



Chief Administrative Officer's Report

July / August 2025

Mission Statement

To foster healthier communities by economically providing caring human services that empower and enable the people we serve to improve their quality of life.

A decorative horizontal bar at the bottom of the page, consisting of a solid blue bar with a lighter blue curved shape on the right side.

Everyday Impact

Awarded monthly by the Leadership Team, the Everyday Impact Award celebrates the effort and successes of our staff that have a meaningful impact on our daily work and those around us.

Jessica Towler (June 2025)

Integrated System Navigator

Income Support & Stability Department

A client's journey from Instability to Independence, with support every step of the way

We are beginning to see our first graduations from the DSSAB's flagship Transitional Housing Program. These 4 participants have worked hard to secure safe and stable housing.

One of the key players in the launch of the Transitional Housing Program was Jessica Towler (Integrated System Navigator – ISN) who worked with 3 of the participants over the last year. This month's Everyday Impact is awarded to Jessica for her dedication and compassion to support those most in need. The following is just 1 example of a huge success story for the program and for staff involved:



Seeking a quieter, simpler life, a client relocated to the Almaguin region from the city during the pandemic, transferring through Ontario Works. He initially lived rent-free in a makeshift setup on the porch of a friend's unfinished home, caring for the property during its construction. With no car, he relied on a four-wheeler and shared his space with his cat. At the time, he had no family doctor and was managing a new mental health diagnosis that required consistent medication. The team helped him connect with the Powassan Family Health Team, who created a care plan tailored to his needs. They also supported him through his ODSP application, which was successfully approved within a few months, an unusually quick turnaround, allowing for more financial stability.

After his OW case was closed, he moved forward independently. However, two years later, his health declined, and his housing became unsafe. Isolated in a rural location without access to emergency services, his medical team reached out for support once again. The Housing Stability Program and Jessica, his former ISN, reconnected and collaborated to find housing closer to his doctors and essential services.

Continued...

Story continued...

With Jessica's help, he moved into the DSSAB's flagship transitional housing program where he fully engaged in supports and programs that helped rebuild his stability. He was eventually approved for permanent housing in a unit very close to his medical care team in Powassan and is set to move in on August 1st.

During a recent follow-up call, the client had this to say about his experience: "I've been thinking about how I could recognize the program and Jessica for everything that came out of it," he said. "Jessica listened to all my specific needs and helped me access everything I needed, like the food bank, and she still helps me with that even at my new place. She also got me on a waitlist for housing in Powassan because she knew I really wanted to be closer to my doctor as I deal with significant health concerns. There was no status quo with Jessica. She always went above and beyond my expectations and made things feel easy to navigate."

His journey, as well as the unique journeys of the other 3 graduates of the program, are powerful examples of resilience, meaningful relationships, and what's possible when individuals are met with compassion, consistency, and tailored support. Congratulations to Jessica for making a lasting 'everyday impact' on this client, and on the Transitional Housing Program!

Bruce Knapp & Todd Dupuis (June 2025)

Facilities Maintenance Technicians

Housing Operations Department

Quote from a colleague:

"Recently, I was on my way back into the office at Beechwood on a cold wet day, when I saw a transient person walking toward the office on Beechwood Drive.

At the same time, Bruce and Todd were outside bringing materials to the housing van which was parked near the side entrance. They immediately noticed the person and greeted them warmly with a 'hello' and 'how are you doing today?' classic Bruce and Todd, if you know them! z

They struck up a friendly conversation and offered to walk the person into the lobby for support. By the time I entered the building, I could already hear them in the lobby, introducing the individual to reception and reassuring them they'd be taken care of. Honestly, it was the warmest hand-off I've ever seen."



Melissa Ervin (July 2025)

Integrated System Navigator

Income Support & Stability Department

Melissa Ervin has been nominated for this month's *Everyday Impact* award for going above and beyond to support a client through a highly complex journey, most notably helping her access and successfully enter out-of-district treatment. This achievement marks a major turning point for the client, who has faced severe depression and significant mental health barriers. Melissa's dedication, compassion, and relentless advocacy were instrumental in building the trust and stability needed to get to this point.

Over the past two years, through consistent and intensive case management, Melissa has supported the client in maintaining safe and sustainable housing, reconnecting with a family physician, navigating the legal system, filing income taxes, keeping an active referral for mental health services, and re-establishing a relationship with her daughter. Melissa has logged countless hours in appointments, case notes, and advocacy, and her efforts have not gone unnoticed. Beyond her direct work with the client, she has shared valuable tools, resources, and lessons learned with fellow ISNs, helping to guide others facing similarly complex cases.

Her impactful and compassionate approach to case management has made a lasting difference, not only for this client, but for the broader community she continues to support.



Celebrating our Little Graduates!

Our centres have been buzzing with excitement as children prepare to transition to junior kindergarten this fall. Waubeek recently held a fantastic celebration at the Hub Gymnasium with 24 children graduating. A highlight, was their special trip to the local French school, where children enjoyed a school bus ride, pizza lunch, and fun activities with students and staff, an amazing example of community partnership! Fairview and First Steps are planning their own graduation parades, complete with gowns, certificates, and family celebrations. This year, First Steps will see 9 children graduate, while Fairview will celebrate 14 graduates. Highlands, with 14 graduates, marks the occasion with special in-class activities for the children. Due to space limitations, they have adapted their celebrations to keep everyone safe and ensure the day is still memorable.

Congratulations to all our young graduates and their families!



Human Resources Update

As we have previously reported, Bill 79 (the [*Working for Workers Act, 2023*](#)) amended the Employment Standards Act (ESA) by allowing for the development of regulations relating to “prescribing information that must be provided to an employee or a prospective employee, in writing, and when the information must be provided”. Effective July 1, 2025, the regulations now require that the employer provide an employee with the following information before their first day of work or, where that is not practicable, as soon thereafter as is reasonably possible:

- *The legal name of the employer, as well as any operating or business name of the employer if different from the legal name.*
- *Contact information for the employer, including address, telephone number and one or more contact names.*
- *A general description of where it is anticipated that the employee will initially perform work.*
- *The employee’s starting hourly or other wage rate or commission, as applicable.*
- *The pay period and pay day established by the employer.*
- *A general description of the employee’s initial anticipated hours of work.*

These requirements are already standard practice for our Human Resources Department.

At the DSSAB, we believe in supporting our team’s growth, and ongoing learning and development are a big deal. Professional development supports employees' work, increases skills, and supports career development.

Over the past six months, many employees have taken part in training to boost their skills and confidence on the job. Some courses completed include Excel, Data Analysis, Effective Time Management, Outlook Basics, PowerPoint, and training on Microsoft Word. Staff also participated in Suicide Awareness and Prevention training, Mental Health First Aid, CRP, Naloxone training, The Toddler series, the Coach Approach, Path to Effective Leadership and Allyship. This isn’t an exhaustive list! Just some examples of how our team continues to learn, grow, and stay sharp.

Recruitment efforts were successful in the second quarter, with six new hires. The majority of our programs are fully staffed with permanent employees. Our current postings are all preschool teachers for our child care centres.

Information Technology Update

Since the start of 2025, the IT department has made significant strides in modernizing infrastructure and improving internal systems. A major milestone was the completion of the DSSAB core network infrastructure rebuild, which included the installation of new servers and switches. The team also developed and implemented a new asset management system for Housing assets, migrated to a more robust data protection solution to enhance data storage and backup protocols, as well as re-negotiated several service renewals with our current service providers. The first phase of a cybersecurity assessment was conducted to identify and mitigate risks with the second phase expected to be completed over the months of July and August. These efforts were part of a broader strategy to maximize existing IT systems and close internal and external system gaps.

Operationally, the IT team has been actively supporting staff through helpdesk services and hardware maintenance. Notable examples include managing laptop repairs, software installations, and access control updates. The department also responded to evolving security needs, such as implementing updated digital certificates for remote access and monitoring access sessions. Additionally, IT played a key role in supporting other department initiatives, including ONEHSN for Child Care service Management, Data analytic services for ISS, security and access supports for Esprit Place and contributing to the continued development of a digital policy framework. These actions reflect a commitment to both technical excellence and cross-departmental collaboration.

Looking ahead, the IT department is preparing to launch an improved document management strategy for use with both Finance and HR, and finalize additional single sign-on solutions, to simplify staff access to all systems while increasing security. The second half of the year will also focus on scheduled hardware replacements as well as some long-term cost assessments.

Ongoing training and support remain a priority, with efforts to ensure staff are equipped to use new tools effectively. The department's work aligns closely with the DSSAB's strategic goals of improving service delivery, enhancing data quality, and fostering a responsive, tech-enabled organization.

IT Challenges

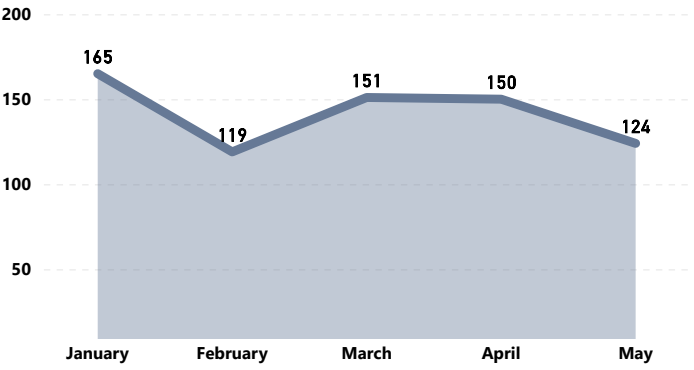
Resource Constraints: The team managed a high volume of helpdesk tickets, including hardware repairs and software installations, which stretched available resources.

Security Maintenance: Keeping up with evolving security requirements, such as certificate renewals, cyber security threats and access control updates, required continuous attention and coordination.

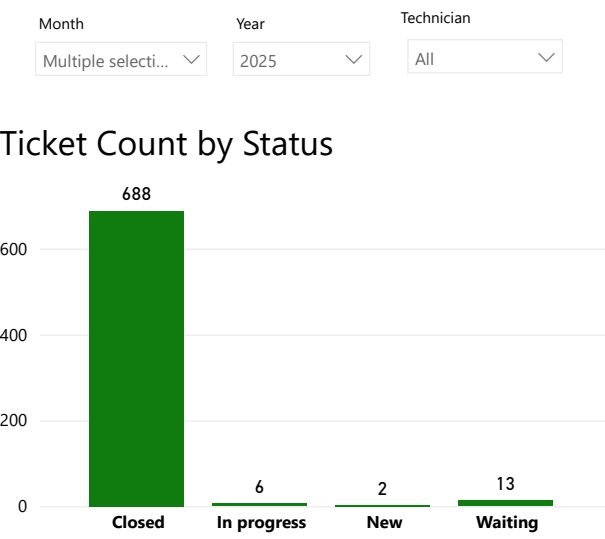
Rising costs: The uncertainty of the Canada/ US trade relationship has influenced decisions such as discontinuing services with backup vendors like Thrive, due to performance and cost concerns and negotiating more favorable terms with providers like Veeam to stay within budget. It has also influenced the hardware replacement schedule and scope of devices to be replaced. These examples underscore how rising costs, whether from tariffs, inflation, or vendor pricing, have become a persistent operational challenge for IT leadership this year.

PSDSSAB IT ticket statistics - YTD 2025

Year to Date - Monthly Ticket Count



Ticket Count by Status



Tickets Submitted

709

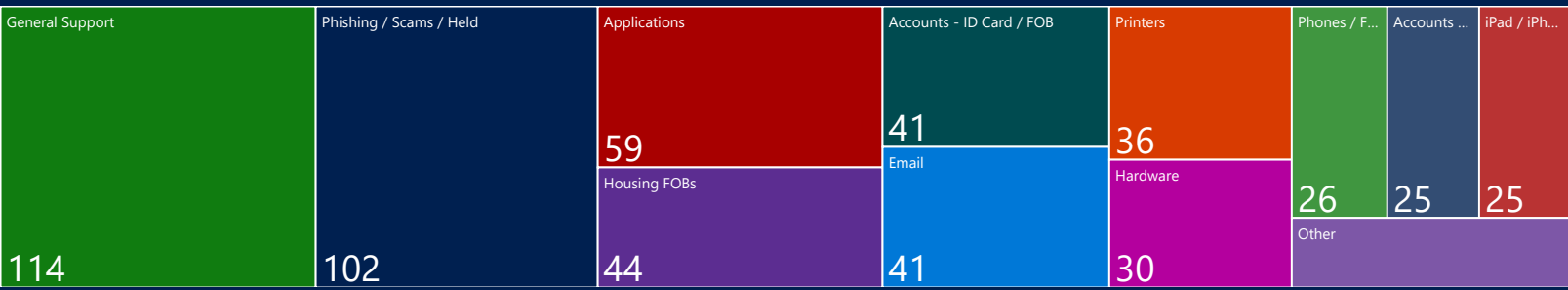
Tickets Resolved

688

Tickets Unresolved

21

Top 10 Ticket Categories



Licensed Child Care Programs-May 2025

Total Children Utilizing Directly Operated Child Care in the District

| Age Group | Fairview ELCC | First Steps ELCC | Highlands ELCC | Waubeek ELCC | HCCP | Total |
|----------------------|---------------|------------------|----------------|--------------|------|-------|
| Infant (0-18M) | 1 | 1 | 0 | 1 | 9 | 12 |
| Toddler (18-30M) | 13 | 6 | 4 | 17 | 28 | 68 |
| Preschool (30M-4Y) | 16 | 15 | 27 | 39 | 51 | 148 |
| # of Active Children | 30 | 22 | 31 | 57 | 88 | 228 |

Gardens are being planted at the child care centres and the children are experiencing hands on learning about the growth cycle of plants and where food comes from, caring for the environment, and lots of other environmentally based topics have been a focus of interest.

All the directly operated child care centres are winding up the Seeds of Empathy program this month by ending with a celebration for the children participating and huge thank you to the mothers and infants for volunteering their time to help us share this wonderful program.

Each child care centre is holding graduation celebrations for all the children that will be leaving for school. The families are appreciative of the staff's passion and dedication, and it is a sad time for staff to say good-bye to the children they have cared for, some since infancy. We wish good things to all the children leaving us on their new adventures.

Summer casual staffing has created an opportunity for university and college students interested in entering the ECE field to get hands on experience.

The Home Child Care Program currently has 18 active homes throughout the district with 120 children enrolled from Infancy to 12 years of age.

Licensed Child Care Programs - June 2025

Total Children Utilizing Directly Operated Child Care in the District

| Age Group | Fairview ELCC | First Steps ELCC | Highlands ELCC | Waubeek ELCC | HCCP | Total |
|----------------------|---------------|------------------|----------------|--------------|------|-------|
| Infant (0-18M) | 1 | 1 | 0 | 1 | 6 | 9 |
| Toddler (18-30M) | 13 | 7 | 4 | 16 | 31 | 71 |
| Preschool (30M-4Y) | 16 | 15 | 27 | 39 | 45 | 142 |
| # of Active Children | 30 | 23 | 31 | 56 | 82 | 222 |

Enrollment has remained steady for the month of June. The Home Child Care Program has enhanced provider recruitment through targeted advertising using social media and flyers.

School Age Programs May 2025

| Location | Enrollment |
|-----------------------------------|-------------------------------|
| Mapleridge After School | 26 |
| Mapleridge Before School | 10 |
| Mapleridge Summer Program | N/A (13 enrollments for 2025) |
| Sundridge Centennial After School | 11 |
| Home Child Care | 32 |
| # of Active Children | 79 |

The Mapleridge Summer Program is at capacity with 13 children under the age of 6 years enrolled. This program has been very popular in the Powassan community.



School Age Programs June 2025

| Location | Enrollment |
|-----------------------------------|-------------------------------|
| Mapleridge After School | 26 |
| Mapleridge Before School | 10 |
| Mapleridge Summer Program | N/A (13 enrollments for 2025) |
| Sundridge Centennial After School | 11 |
| Home Child Care | 32 |
| # of Active Children | 79 |

After many unsuccessful attempts to recruit qualified staff for the Sundridge After School Program, the decision has been made to not reopen the program in September. Families and Near North District School Board have been notified.

Inclusion Support Services — May 2025

| Age Group | EarlyON | Licensed ELCC's | Monthly Total | YTD Total | Waitlist | New Referrals | Discharges |
|--------------------|---------|-----------------|---------------|-----------|----------|---------------|------------|
| Infant (0-18M) | 0 | 1 | 1 | 3 | 0 | 0 | 0 |
| Toddler (18-30M) | 5 | 11 | 16 | 24 | 0 | 1 | 0 |
| Preschool (30M-4Y) | 9 | 40 | 49 | 49 | 1 | 0 | 0 |
| School Age (4Y+) | 0 | 17 | 17 | 21 | 0 | 0 | 0 |
| Monthly Total | 14 | 69 | 83 | | 1 | 1 | 0 |
| YTD Total | 20 | 77 | | 97 | 19 | 26 | 12 |

Resource Consultants have been working collaboratively with child care programs to prepare those children that are transitioning to school in September. Many meetings with schools have taken place and resources are being supplied to the families in the hope that the transition for the children is as seamless as possible.

Inclusion Support Services — June 2025

| Age Group | EarlyON | Licensed ELCC's | Monthly Total | YTD Total | Waitlist | New Referrals | Discharges |
|--------------------|---------|-----------------|---------------|-----------|----------|---------------|------------|
| Infant (0-18M) | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| Toddler (18-30M) | 3 | 12 | 15 | 24 | 0 | 2 | 0 |
| Preschool (30M-4Y) | 12 | 33 | 45 | 49 | 0 | 0 | 0 |
| School Age (4Y+) | 0 | 23 | 23 | 26 | 0 | 0 | 0 |
| Monthly Total | 15 | 68 | 83 | | 0 | 2 | 0 |
| YTD Total | 21 | 77 | | 102 | 19 | 31 | 12 |

EarlyON Child and Family Programs—May/June 2025

| Activity | Mar 2025 | Apr 2025 | May 2025 | June 2025 | YTD |
|--|----------|----------|----------|-----------|---------|
| Number of Child Visits | 855 | 961 | 1075 | 864 | 5361 |
| Number of New Children Attending | 48 | 59 | 40 | 38 | 492 |
| Number of Unique Children Attending | | | 326 YTD | | |
| Number of Adult Visits | 704 | 752 | 831 | 688 | 4241 |
| Number of Unique Adults Attending | | | 273 YTD | | |
| Number of Virtual Programming Events | 8 | 8 | 6 | 10 | 46 |
| Number of Engagements through Social Media | 91 | 68 | 129 | 117 | 718 |
| Number of Views through Social Media | 21,519 | 8,175 | 11,253 | 14,644 | 107,259 |

EarlyON staff collaborated and participated in the 2025 Earth Day event at the Bobby Orr Community Centre in Parry Sound. The event was attended by 77 adults and 58 children, as well as representatives from partner organizations including the Georgian Bay Biosphere Reserve, The Museum on Tower Hill, Georgian Bay Refillery, The Friendship Centre, and the Parry Sound Forest School. Pizza Pizza provided complimentary pizzas for all attendees. Additionally, EarlyON staff attended the second annual Mental Health Symposium in Parry Sound on April 25th and 26th. The symposium commenced with a keynote address by Dr. Jean Clinton entitled “Helping Young People Flourish: When Our Kids Are Okay, Our Community Is Okay.” Sessions on April 26th addressed a range of topics such as coaching young athletes, addiction and recovery, healing and resilience frameworks, overcoming parenting barriers, and fostering workplace happiness.

Getting kids ready ahead of time for the move from home or daycare to school can really help them settle in and make the experience better for everyone. Since starting school means lots of changes for children, starting early helps make sure they’re ready for new routines and places. Doing regular daily activities with children helps them feel safe and comfortable. Kindergarten prep programs run across the district in June and July, giving families plenty of support before school starts in September. EarlyON staff lead a series of activities to support children with social and emotional readiness, physical and fine motor development readiness and cognitive readiness. Parents receive a helpful resource package so they can keep preparing at home too.

In late June, the EarlyON team and Information Technology department launched the Event Registration & Attendance Manager (ERAM), a digital platform to help Ontario’s CMSMs and DSSABs manage EarlyON services. ERAM enables electronic event creation and attendance tracking, featuring a kiosk mode for on-site registration and sign-in. Each family receives a unique key tab for quick future check-ins and child attendance confirmation, supporting Ontario’s goal of accessible, high-quality early years programs.

Collected data can inform systemic change by offering insights that affect service quality, customer satisfaction, and efficiency. Effective data management is important for childcare systems to maintain data completeness, quality, and relevance.

The District of Parry Sound Child Care Application Portal was launched on July 24, 2024. Since implementation, operators and child care service management staff have been working to "clean" the Application Portal by removing duplicates, training staff and assisting families with updating their profiles.

Data for May 2025

Number of Unique Children on the Application Portal

590

Children who Identify as Indigenous

50

Children Identifying Francophone Relatives

40

Prenatal Children

63

Unique Children

- includes children waiting for care and those who are placed in care but have applied to other child care centres/programs. (ie: currently in an infant space and have also applied for JK/SK after school program) - Or - includes all children who have completed an application for child care

Unique Children Waiting for Care

541

Waiting for Care

- This number represents the unique children who are currently applied for care. This includes children who may already be placed in a program and have applied to another. This also includes the number of children pre-registered for future care.

Year, Month

Multiple selections

Month

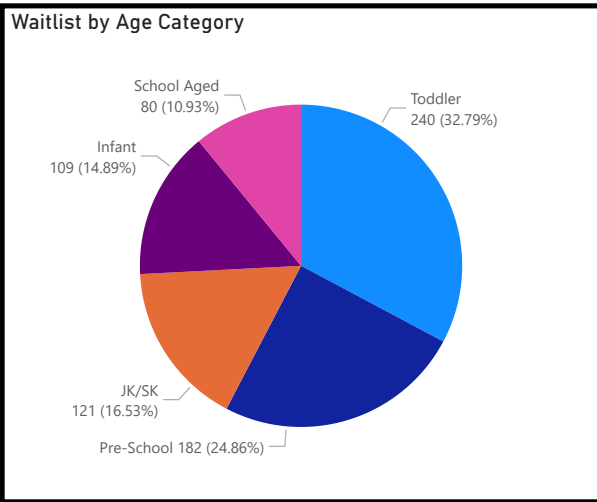
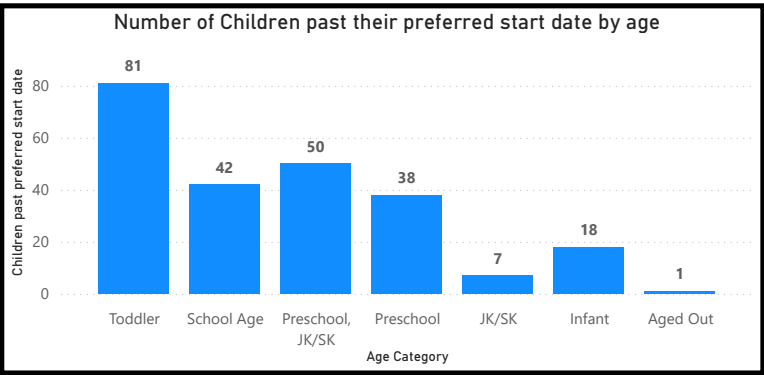
May

Additions to Application Portal

51

Total Number of Children past preferred start date (Unique)

241

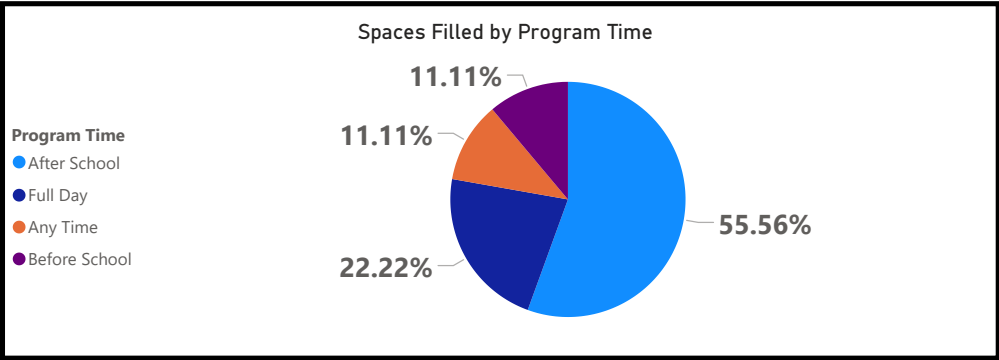
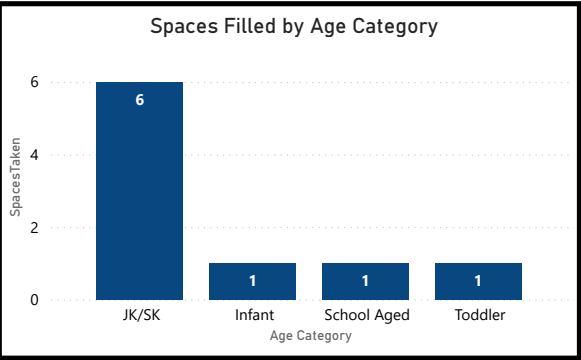


Year

2025

Month

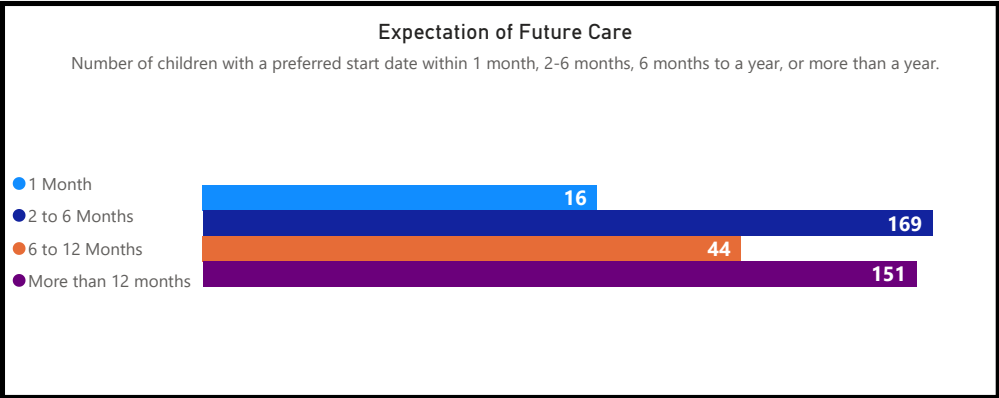
May



| Children Placed | Spaces Filled |
|-----------------|---------------|
| 9 | 9 |

Children Placed - The number of unique children placed in a program.

Spaces Filled - The number of spaces filled by a child. A child may be placed in more than one space, ie: before school space and after school space.



The District of Parry Sound Child Care Application Portal was launched on July 24, 2024. Since implementation, operators and child care service management staff have been working to "clean" the Application Portal by removing duplicates, training staff and assisting families with updating their profiles.

Data for June 2025

Number of Unique Children on the Application Portal

639

Children who Identify as Indigenous

60

Children Identifying Francophone Relatives

44

Prenatal Children

78

Unique Children

- includes children waiting for care and those who are placed in care but have applied to other child care centres/programs. (ie: currently in an infant space and have also applied for JK/SK after school program) - Or - includes all children who have completed an application for child care

Unique Children Waiting for Care

590

Waiting for Care

- This number represents the unique children who are currently applied for care. This includes children who may already be placed in a program and have applied to another. This also includes the number of children pre-registered for future care.

Year, Month

Multiple selections

Month

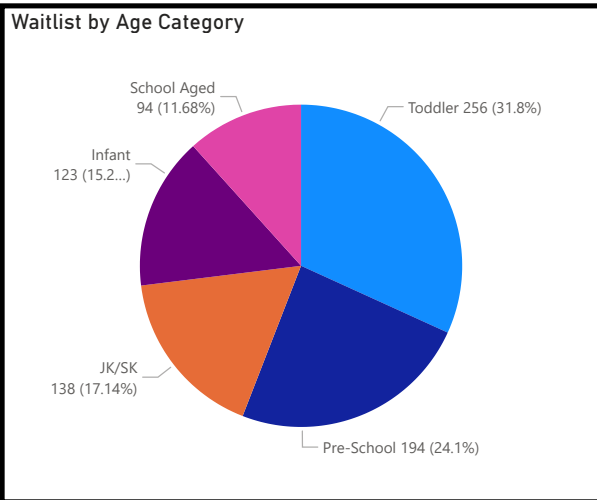
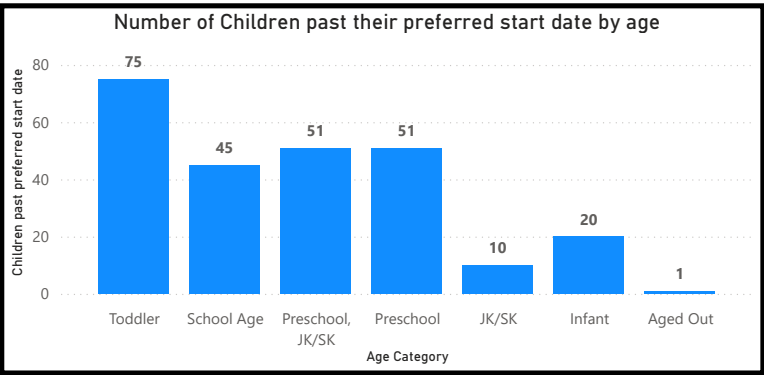
June

Additions to Application Portal

66

Total Number of Children past preferred start date (Unique)

257

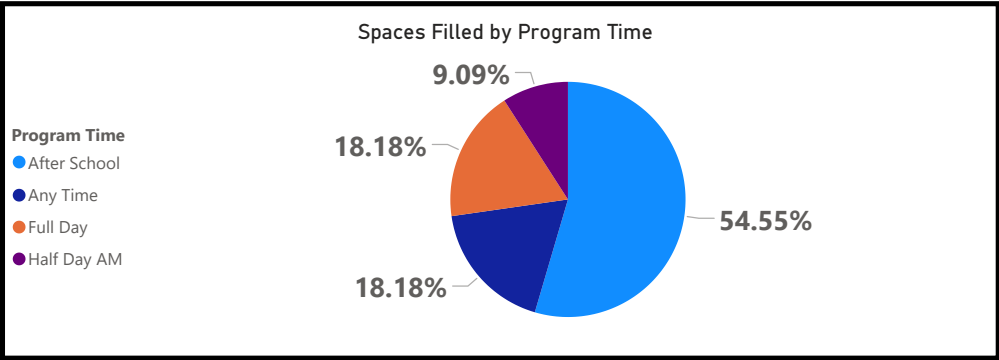
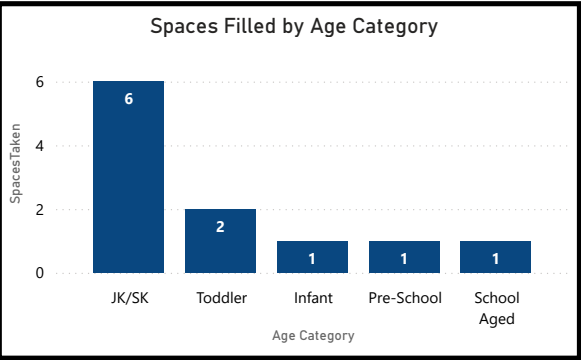


Year

2025

Month

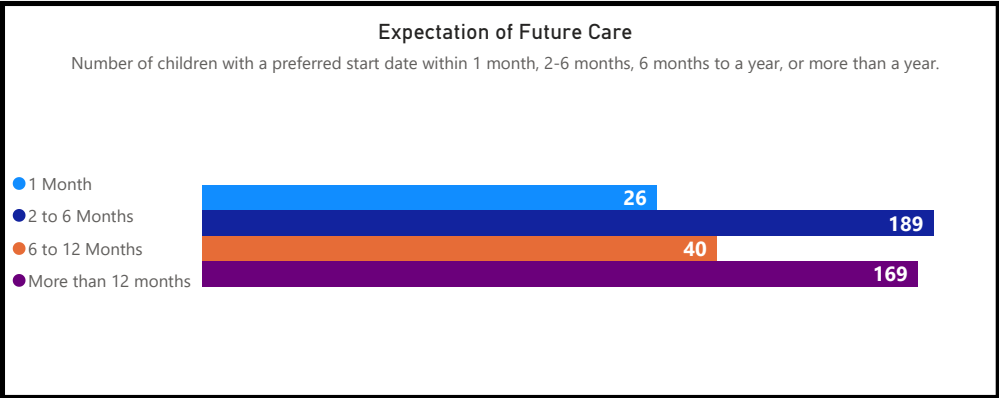
June



| Children Placed | Spaces Filled |
|-----------------|---------------|
| 11 | 11 |

Children Placed - The number of unique children placed in a program.

Spaces Filled - The number of spaces filled by a child. A child may be placed in more than one space, ie: before school space and after school space.



Funding Sources for District Wide Childcare Spaces - May & June 2025

| Funding Source - Active | May 2025 | | June 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|
| | # of Children | # of Families | # of Children | # of Families |
| CWELCC* | 46 | 44 | 46 | 44 |
| CWELCC Full Fee | 222 | 218 | 224 | 220 |
| Extended Day Fee Subsidy | 3 | 3 | 6 | 6 |
| Fee Subsidy | 40 | 28 | 56 | 40 |
| Full Fee | 26 | 24 | 26 | 24 |
| Ontario Works | 2 | 2 | 2 | 2 |
| Total | 339 | 319 | 360 | 336 |

| Funding Source - New | May 2025 | | June 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|
| | # of Children | # of Families | # of Children | # of Families |
| CWELCC* | 2 | 2 | 2 | 2 |
| CWELCC Full Fee | 2 | 2 | 4 | 4 |
| Extended Day Fee Subsidy | 1 | 1 | 4 | 4 |
| Fee Subsidy | 18 | 11 | 34 | 23 |
| Full Fee | | | | |
| Ontario Works | 2 | 2 | 2 | 2 |
| Total | 25 | 18 | 46 | 35 |

| Exits | May 2025 | | June 2025 | |
|--------------------------|---------------|---------------|---------------|---------------|
| | # of Children | # of Families | # of Children | # of Families |
| Fee Subsidy | 1 | 1 | 3 | 3 |
| CWELCC Full Fee | 1 | 1 | 2 | 2 |
| Extended Day Fee Subsidy | | | | |
| Fee Subsidy | 5 | 5 | 5 | 5 |
| Full Fee | 20 | 18 | 20 | 18 |
| Ontario Works | | | | |
| Total | 27 | 25 | 30 | 28 |

Quality Assurance & Fee Subsidy Update

We are committed to providing ongoing, high-quality training for early childhood educators in our district. Our educators play a vital role in shaping young minds, and we deeply value who they are and the work they do. Our focus remains on empowering them through meaningful professional development while fostering strong engagement with children and families and supporting the well-being and needs of our staff.

This spring, we successfully offered a toddler training series that saw 29 staff members register and participate. The series highlighted the importance of meeting the developmental needs and interests of toddlers and emphasized on creating high-quality early learning environments.

Looking ahead, we are excited to launch a new learning opportunity specifically for supervisors and team leads. This three-part series will offer valuable networking opportunities while focusing on, leading with value and intention, understanding accountability and compliance and modelling pedagogical leadership in the child care setting.

This fall, all early childhood educators in the District of Parry Sound will be invited to attend a full-day early learning training hosted by Discovery Professional Learning. The session, taking place in October, is designed to cultivate passion and deepen understanding of meaningful play environments. Through interactive engagement with both materials and peers, educators will have the opportunity to explore the power of intentional learning experiences and spark a renewed love for learning.

In our ongoing efforts to support families, our Program Support Worker has been actively visiting EarlyON programs across the district to meet families face-to-face. These visits aim to offer information and support around accessing child care fee subsidies. Last month alone, four families received assistance, gaining valuable insights into the subsidy process, including how to apply and navigate the District of Parry Sound Application Portal. We are committed to continuing these outreach efforts to ensure families across the District of Parry Sound are aware of and can access the supports available to them. Together, we are building a stronger early years system—one that values educators, supports families, and puts children first.

After more than three decades of dedicated service, Cheri Sidon will be retiring from the DSSAB. Cheri began her journey in child care in 1994 and, over the course of 31 years, has made a lasting impact on our early years community. Her commitment, compassion, and expertise have touched the lives of numerous children, families, and colleagues. As we celebrate Cheri's retirement, we want to acknowledge and thank her for the difference she has made.

Income Support & Stability - Update

YMCA Parry Sound TEAM building day!

In support of the new Integrated Employment Services model, the IS&S West Team partnered with the YMCA Employment Services team for a team building day. Our Employment Ontario partners are an important relationship as we each continue to navigate the service model. This day included Ice Breakers, personality dimensions activities, snacks and networking.



Joint Meeting with EO and College Boreal

On May 29th, we held a joint meeting with our Employment Ontario partners — Employment North, Agilec, YMCA — and our Service System Manager, Collège Boréal. The purpose was to check in on how the transition to the Integrated Employment Services model is progressing. We received positive feedback from Boréal on our progress, collaboration, and overall work within the new model. These meetings will continue on a quarterly basis.

CMHA BBQ's and Mary St.

On May 5th and 7th, members of the Income Support & Stability Team participated in the CMHA Community BBQs held in Parry Sound and Sundridge. They also visited the Mary Street Centre for a community lunch, where they had the opportunity to connect with community members and volunteers, and share information about our services.

College Boreal Matrix Pilot Program

The goal of the pilot project is to evaluate the effectiveness of the Ontario Works Referral Readiness Matrix in accurately distinguishing client readiness and improving referral accuracy. The pilot was conducted in the Parry Sound DSSAB and Cochrane DSSAB regions, with a sample size of 70 matrix submissions, between April 3rd to May 12th. The main challenges arise from underweighted factors such as mental health, transportation, and caregiving responsibilities. These factors often lead to misclassification, where clients with good skills but significant stability issues are perceived as more ready for employment than they are. We continue to use the Matrix to assist College Boreal with making the Matrix an effective tool. Our work on the pilot was highlighted in their Network wide newsletter published on April 30th.

Income Support & Stability - Update

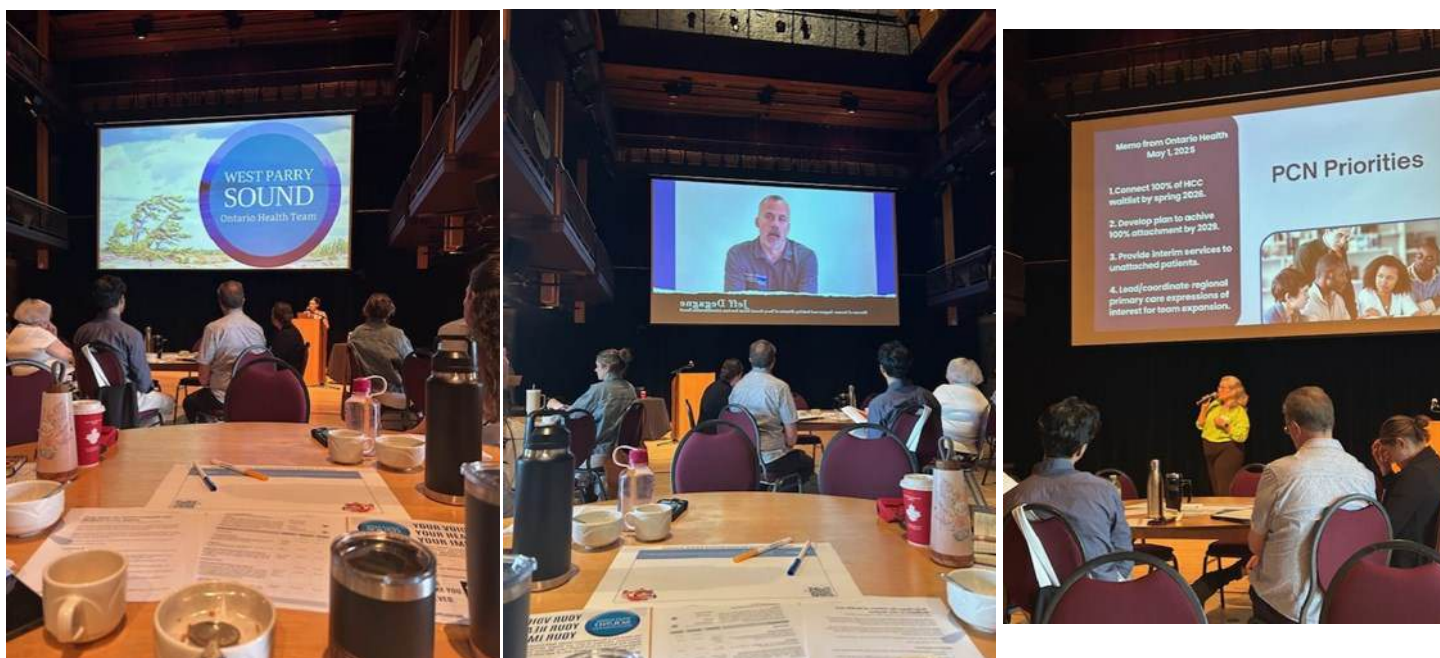
Youth Employment and Skills Strategy

On June 25th, ISN's went to Employment North to participate in the Youth Employment and Skills Strategy programming taking place at the centre. The ISN's provided an overview on our supports and services to participants. We continue to attend our EO offices regularly throughout the district to work collaboratively with our EO partners.



The Health and Social Services Network Conference

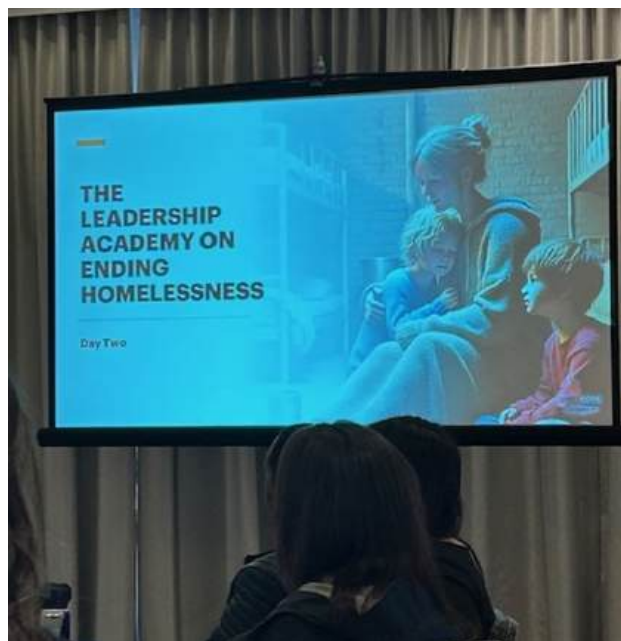
On June 4th, the Supervisors of Income Support & Stability attended the Health and Social Services Network conference. As the co-chair of the network, the Director of Income Support and Stability provided a video introduction to kick off the day. This event was another step in the journey toward improved health and wellness across the West Parry Sound region. An introduction to the West Parry Sound Ontario Health Team (OHT) was provided. We explored the current health and social services landscape and worked on some questions and conceptual ideas amongst our tables and within the group for a more connected, supportive system of care. A session was held with Design De Plume to brainstorm some marketing, advertising and logo designs for the new OHT.



Income Support & Stability - Update

Leadership Academy – Canmore, Alberta

The Income Support & Stability Leadership Team recently attended a Leadership Academy hosted by the Canadian alliance for Ending Homelessness and OrgCode in Canmore, Alberta from April 4th to April 7th that focused on Homelessness. The event, led and hosted by Iain de Jong, was an immersive gathering that brought together professionals from all over Canada and the United States and Australia to enhance and improve the homelessness system and support for people experiencing homelessness. Keynote speaker, Iain DeJong, facilitated many powerful sessions from his insights in trauma informed care, compassionate leadership and emphasized engaging with communities and the resources they have and designing systems that respect and support each other. In roundtable break out sessions, the energy was contagious and provided the opportunity to network with other professionals in this sector and have meaningful conversations around commonalities and similar challenges. The takeaway from this Leadership Academy was a sense of renewed purpose, a better understanding of the challenges and with new tools to tackle homelessness with empathy and courage. It wasn't just an educational experience it was professional boost for an often-tough topic of homelessness. The team left feeling ready to shape system change and continue to lead locally.



Income Support & Stability - Update

New DSSAB Vests for Outreach



Grand Opening Belvedere Support Services

On May 9, members of the Income Support and Stability team attended the grand opening of the West Parry Sound District Community Support Services' new location at 60 James Street in Parry Sound. This important organization provides meaningful home and community-based support services that promote independence and enhance the quality of life for seniors and other residents throughout the Parry Sound District. Income Support and Stability has built a valued and positive relationship with the West Parry Sound District Community Support Services to provide wraparound supports and coordinated access to services for residents of the district.



Transitional Unit Turnovers – May Update

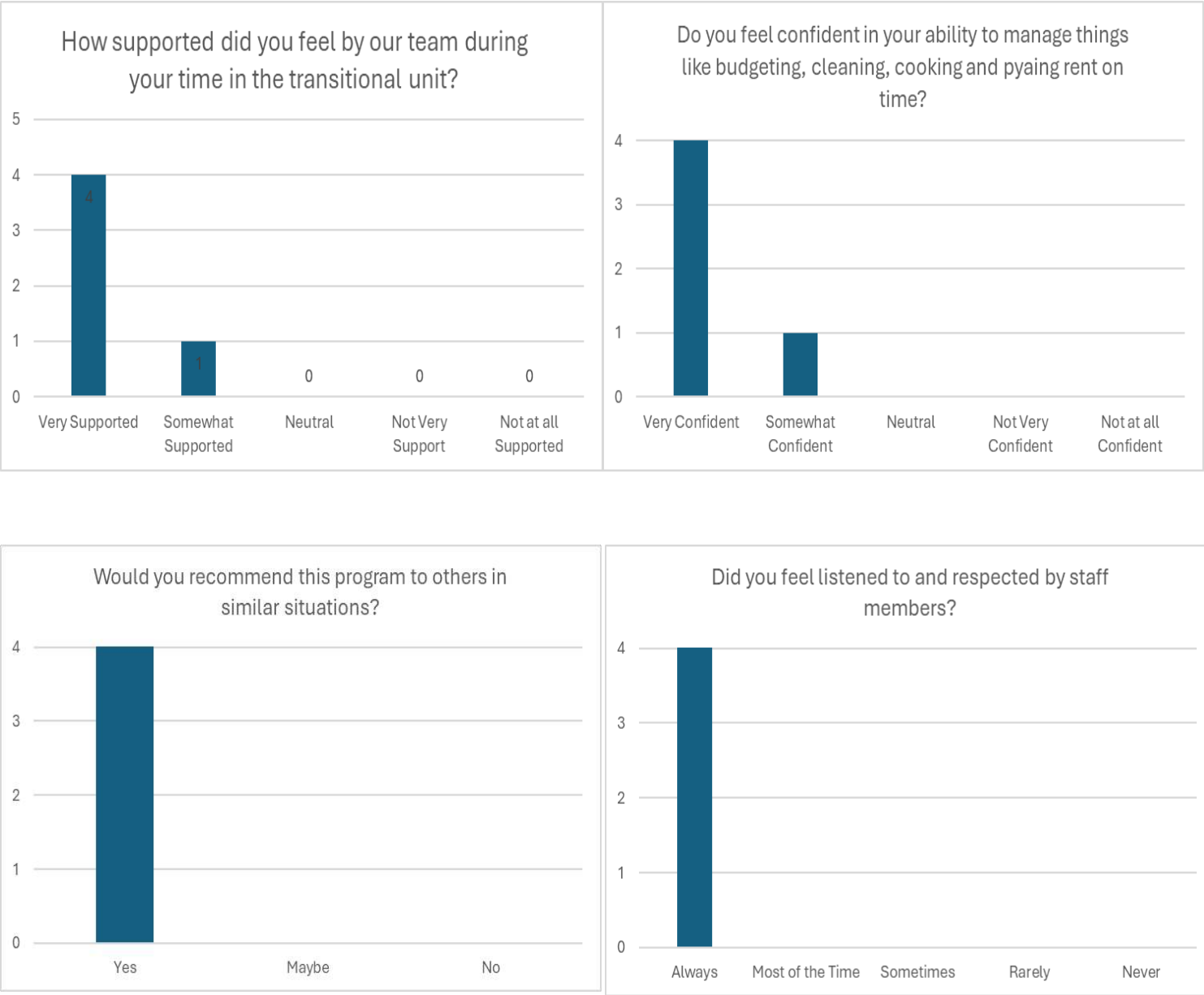
In May, our team proudly supported the successful transition of five clients from our Transitional Housing Program into permanent, stable housing. This milestone highlights the commitment of our Integrated System Navigators and the incredible resilience of our clients.

Each individual received personalized, wraparound support tailored to their unique journey—many of which involved complex challenges such as long-term homelessness, mental health struggles, addictions, domestic violence, and systemic barriers. Through regular check-ins, coordinated care conferences, and integrated service planning, ISNs built strong, trusting relationships that empowered clients to set goals and take meaningful steps toward independence.

With these five clients now settled into permanent housing, the program has welcomed five new participants to begin their own journey toward stability.

Income Support & Stability - Update

Transitional Unit Exit Surveys Data



Income Support & Stability - Update

Org Code Encampment Response Plan Engagement

From April 15-17th. Staff from Org Code came to spend a few days with our Income Support & Stability Team to begin engagement for our Encampment Response Plan. They attended an in-person PSSR Meeting (Coordinated Access Meeting), met with municipal partners, community services providers and those with lived experience. We went over a lot of the high needs/intensive case management clients. We went through all the different types of homelessness cases we see in our district such as encampments, tents, hotels, trailers etc. Training with our staff took place on June 25th and 26th and the Org Code team is meeting with the Income Support & Stability leadership team to discuss next steps and operationalize recommendations to enhance our entire Housing Loss Prevention system and our Encampment Response,

OESP (Ontario Electricity Support Program) Clinics – West Side.

In April, our Integrated System Navigator's (ISN's) created an initiative to offer clinics to assist everyone who is eligible for the OESP program and get them signed up for this Hydro credit. Staff attended offices in the areas of Rosseau, Orville, Foley, McDougall, Humphrey, Whitestone, Carling & McKellar.

Ontario Trillium Foundation Recognition Event.

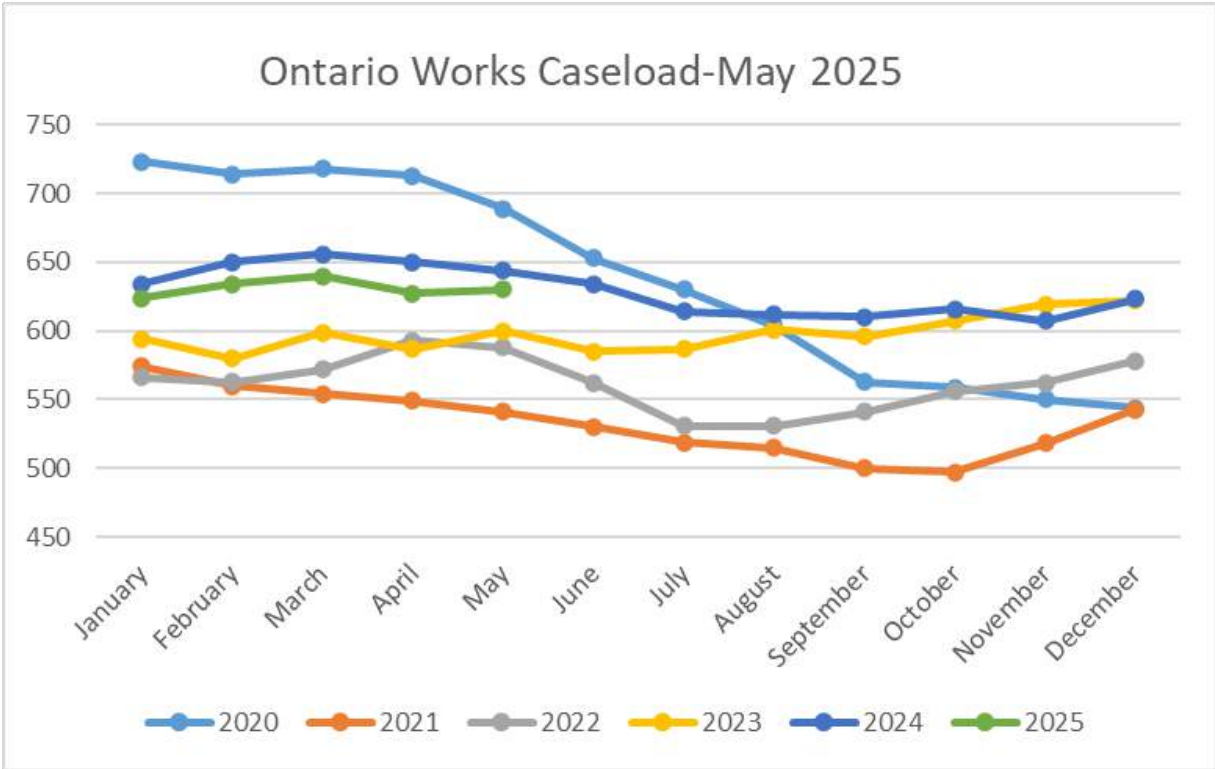
On Wednesday, May 21st, MPP Graydon Smith joined the Women's Own Resource Centre at the South River Legion, Branch 390, to celebrate the success of a grant from the Ontario Trillium Foundation (OTF). The funding supported the Rural Community Kitchen Program in the Almaguin Highlands — an initiative aimed at addressing food insecurity and fostering more socially inclusive communities. Throughout the program, Income Support & Stability staff actively participated in each community kitchen, assisting with meal preparation and helping to coordinate transportation for attendees. Staff also brought back surplus ready-made meals to our South River office to distribute to clients experiencing food insecurity.

NOSDA

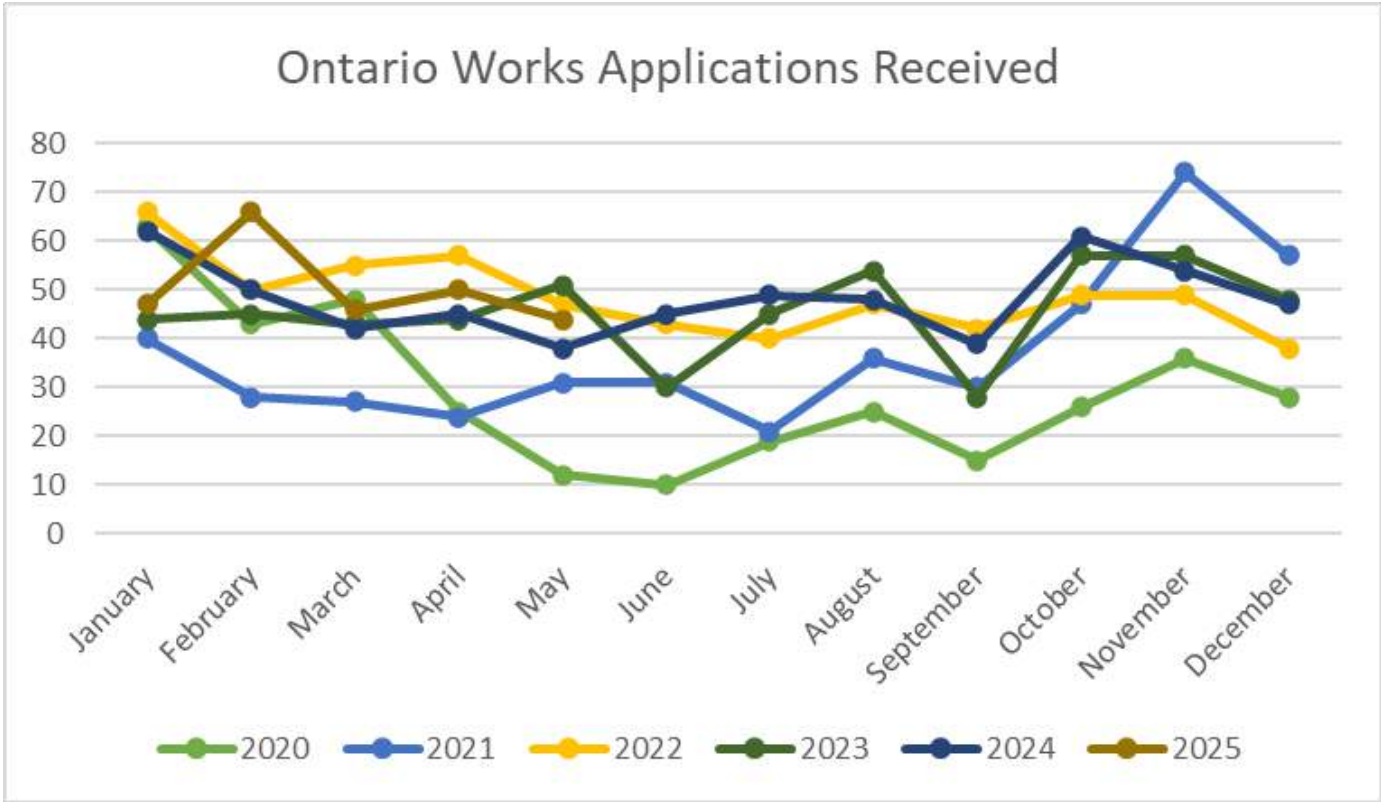
From June 2nd to 5th, the Director of Income Support & Stability attended the NOSDA Annual General Meeting in Sault Ste. Marie alongside several members of the Leadership Team. While there, he participated in the NOSDA Ontario Works Leadership Group meeting and engaged in discussions with Directors from MCCSS regarding upcoming changes to the Employment and Vocational Programming (EVP), including a feedback session with Ministry representatives. A highlight of the event was a keynote address by Iain de Jong of OrgCode, who emphasized the critical role of System Navigators in homelessness response. He highlighted how these professionals help individuals navigate fragmented systems that often don't communicate with each other, ultimately improving access to essential supports.



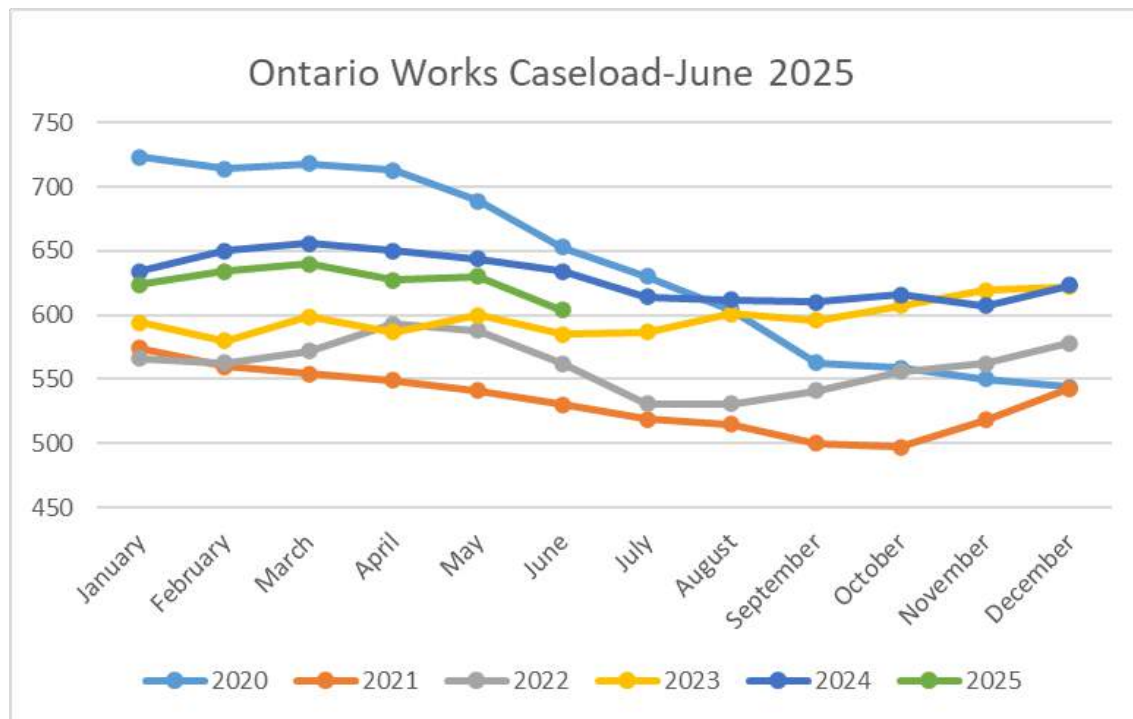
Caseload May 2025



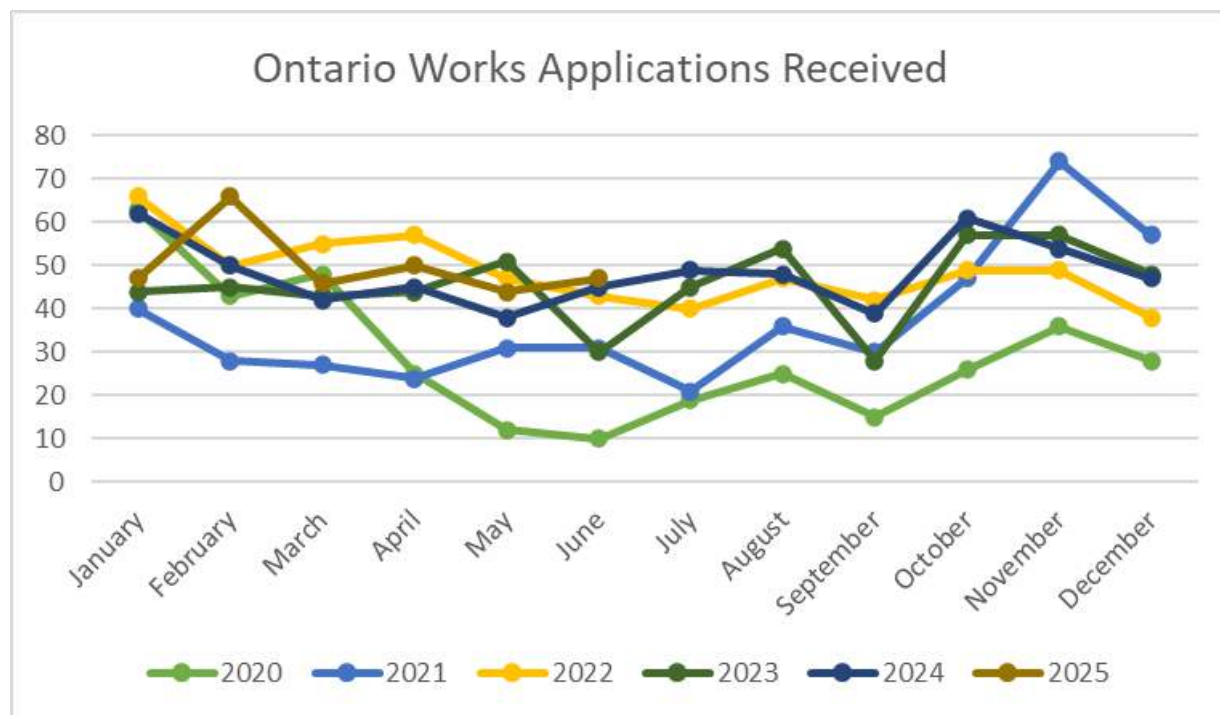
Ontario Works Intake - Social Assistance Digital Application (SADA) May 2025



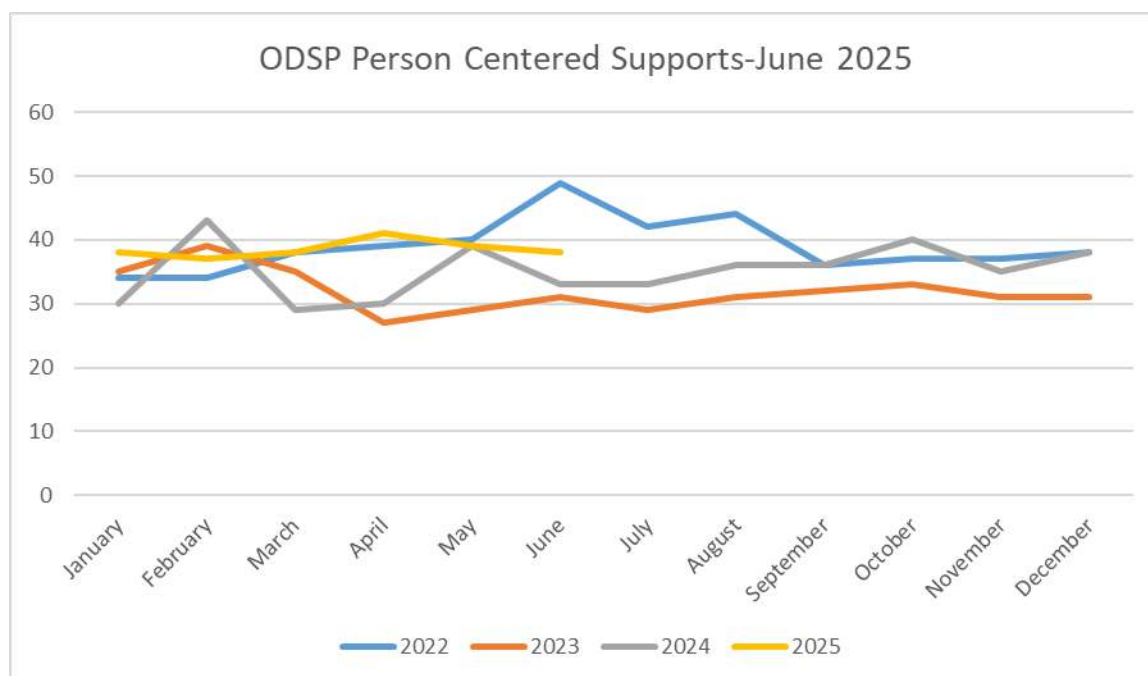
Caseload June 2025



Ontario Works Intake - Social Assistance Digital Application (SADA) June 2025



ODSP Participants Receiving Person Centred Supports through Ontario Works



The OW Caseload continues to hold steady at **604** cases (**912** beneficiaries). We are providing **38** ODSP participants Person-Centred Supports. We also have **62** Temporary Care Assistance cases. **47** applications were received through the province's Ontario Works Intake Unit (OWIU).

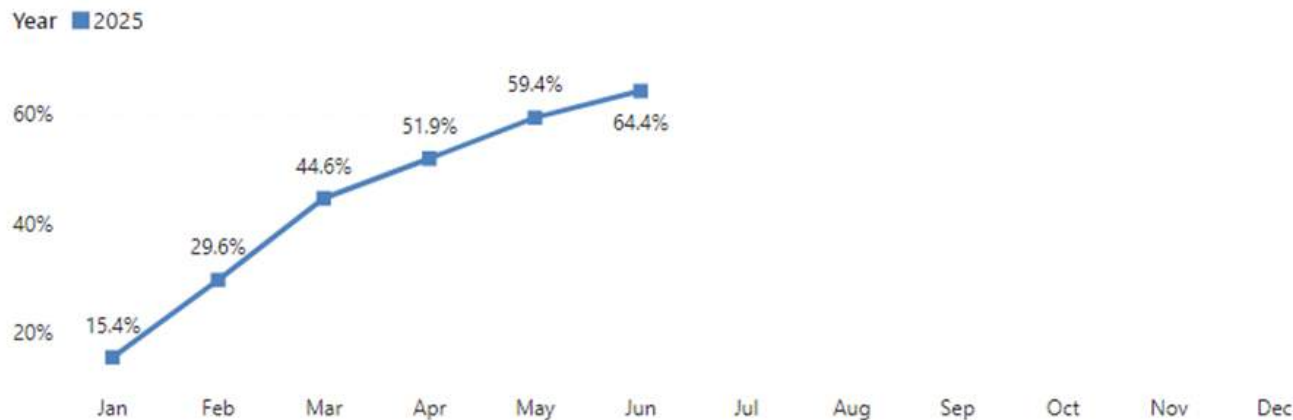
Employment Services Transformation & Performance Outcomes

On March 1st, 2025, as part of the province's Employment Services Transformation, we officially entered Integrated Employment Services model (IES) along with our Northeast DSSAB partners with our new Service System Manager College Boreal. This means that employment assistance for Social Assistance recipients now moves under the Employment Ontario umbrella. We are responsible for providing Person Centered Supports to SA Recipients in 4 Support Pillars.

- Crisis & Safety-homelessness, personal safety
- Health-medical, mental health counselling, addiction treatment
- Life Skills-Literacy and Basic Skills such as budgeting, time management
- Community Supports-Housing, transportation and legal support

% with an Action Plan created

Percentage of OW + NDA Members with mandatory participation requirements...



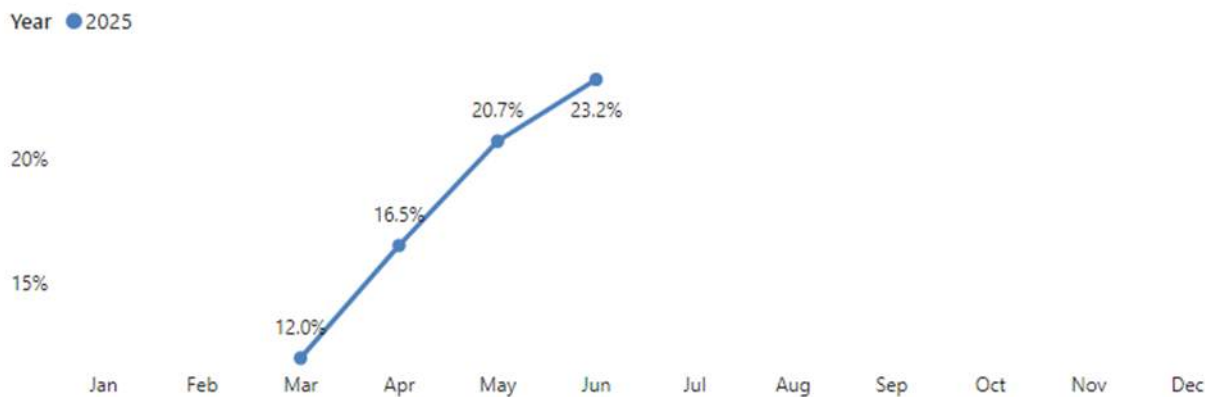
Provincial Average— 67.9%

Target-100%

**NDA refers to ODSP participants

Referrals to Employment Ontario

Percentage of OW + NDA Members with mandatory participation requirements...



Provincial Average 18.5%

Target 32%

**NDA refers to ODSP participants

% Exiting to Employment

Percentage of Ontario Works cases exiting to employment (Cumulative Year-to-Date)



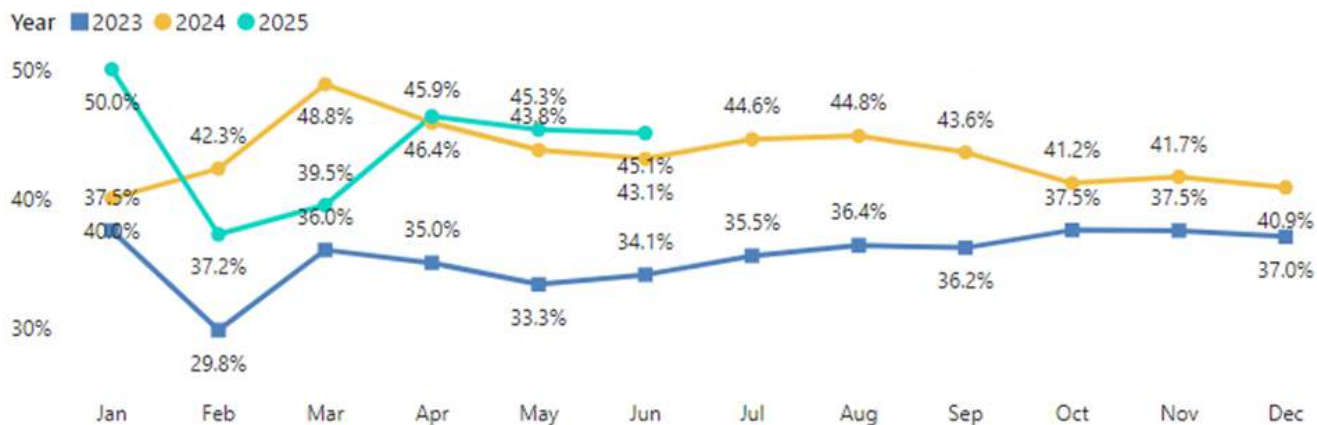
Provincial Average 5.8%

Target 22%

**NDA refers to ODSP participants

% of OW Cases Exit the Program and Return within One Year

Percentage of Ontario Works cases who exit the program and return within one year

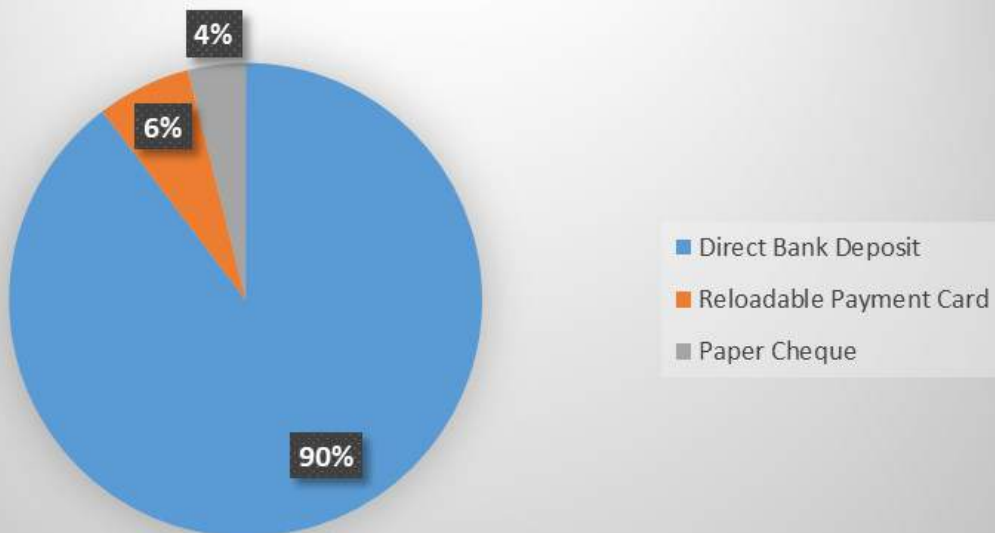


Provincial Average: 32.4%

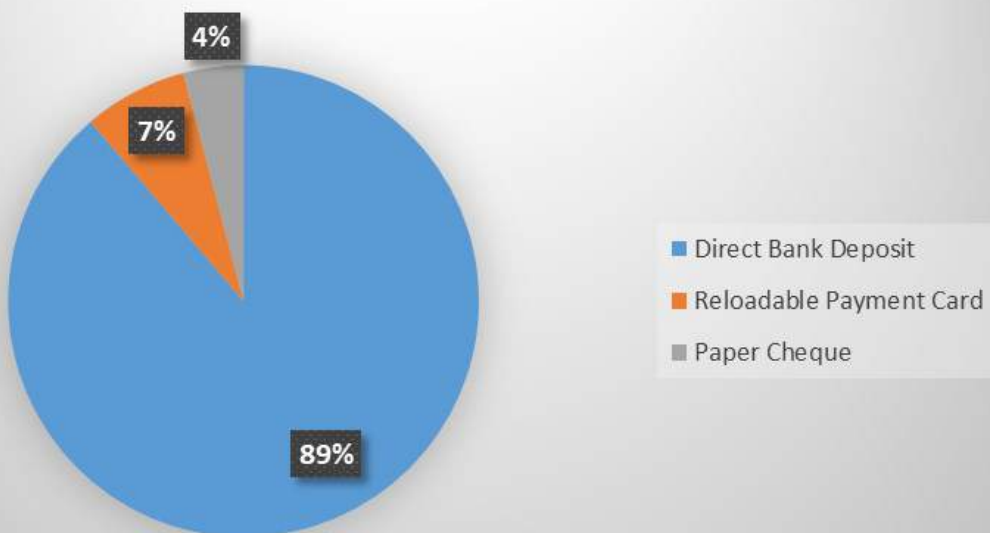
Target: 35%

DBD Enrollment

Payment Receipt Method-May 2025



Payment Receipt Method-June 2025

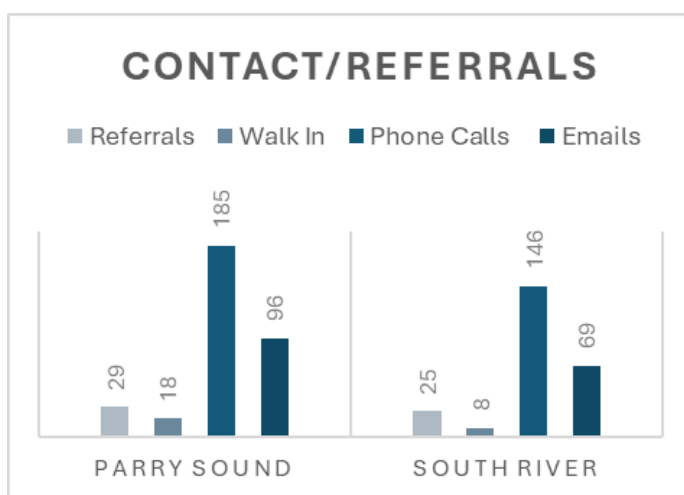


Income Support & Stability Update– May

Income Support and Stability Program Case Management involves the coordination of appropriate services and the provision of consistent and on-going weekly or bi-weekly supports, required by the individual to succeed in achieving and maintain life stabilization goals.

Contact / Referrals – May 2025

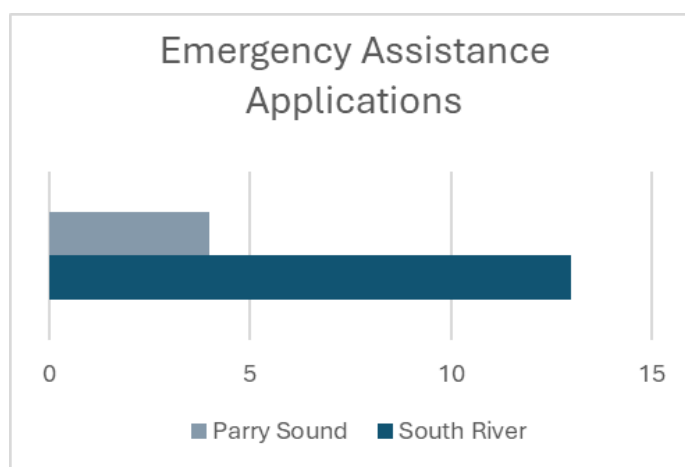
The data collected is initial contact made with a client to determine eligibility for on going support. This includes ongoing Housing Stability and Ontario Works cases.



Emergency Assistance Applications

May 2025

An application can be created when the applicant is not currently in receipt of social assistance, or not serving a period of ineligibility. Administrator also must be satisfied the applicant to the best of their ability made a reasonable effort to access other resources.



Client Referrals

Clients who identify as experiencing homelessness, or at immediate risk of homelessness

| May 2025 | East | West | YTD |
|---|------|------|-----|
| Homeless | | 1 | 22 |
| At Risk | 22 | 11 | 92 |
| Program Total (Esprit In Shelter Clients calculated in Homelessness Numbers) | | | |
| Esprit in Shelter | 4 | | 4 |

Short Term Housing Allowance

Max of \$400 for 6 months

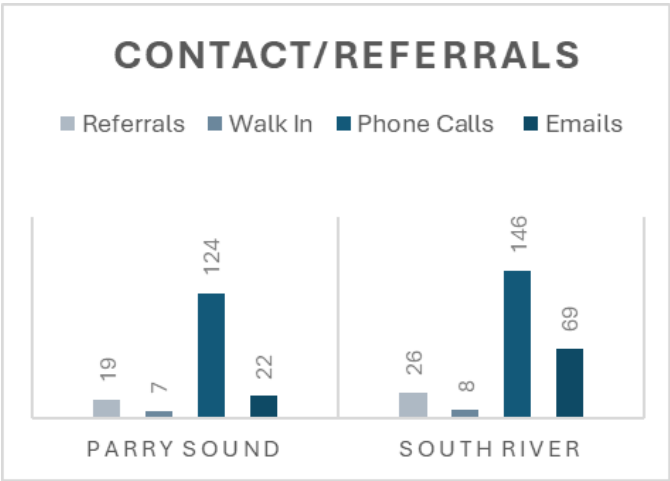
| | Active | YTD |
|-----|--------|-----|
| May | 2 | 16 |

Income Support & Stability Update– June

Income Support and Stability Program Case Management involves the coordination of appropriate services and the provision of consistent and on-going weekly or bi-weekly supports, required by the individual to succeed in achieving and maintain life stabilization goals.

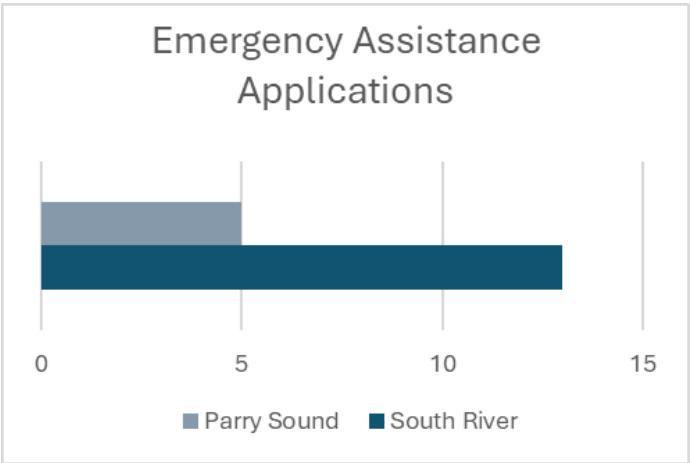
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Emergency Assistance Applications
June 2025

An application can be created when the applicant is not currently in receipt of social assistance, or not serving a period of ineligibility. Administrator also must be satisfied the applicant to the best of their ability made a reasonable effort to access other resources.



Client Referrals

Clients who identify as experiencing homelessness, or at immediate risk of homelessness

| June 2025 | East | West | YTD |
|--|------|------|-----|
| Homeless | 2 | 8 | 32 |
| At Risk | 15 | 11 | 118 |
| Program Total (Esprit In Shelter Clients calculated in Homelessness Numbers) | | | |
| Esprit in Shelter | 1 | | 5 |

Short Term Housing Allowance

Max of \$400 for 6 months

| | Active | YTD |
|------|--------|-----|
| June | 8 | 27 |

Household Income Sources and Issuance from Homelessness Prevention Programs Funding (HPP) May 2025

| May 2025 Income Source | Total | HPP |
|---------------------------|-------|-------------|
| Senior | 3 | \$1502.40 |
| ODSP | 10 | \$10,337.24 |
| Ontario Works | 21 | \$18,061.97 |
| Low Income | | |

| May 2025 Reason for Issue | Total |
|------------------------------|-------------|
| Rental Arrears | \$16,311.80 |
| Utilities/Firewood | \$4,346.36 |
| Transportation | \$536.83 |
| Food/Household/Misc. | \$8,706.62 |
| Emergency Housing | |
| Total | \$29,901.61 |

Household Income Sources and Issuance from Homelessness Prevention Programs Funding (HPP) June 2025

| June 2025 Income Source | Total | HPP |
|----------------------------|-------|-------------|
| Senior | 6 | \$3,307.57 |
| ODSP | 10 | \$7,479.02 |
| Ontario Works | 19 | \$18,526.02 |
| Low Income | 1 | \$308.96 |

| June 2025 Reason for Issue | Total |
|-------------------------------|-------------|
| Rental Support | \$13,095.97 |
| Utilities/Firewood | \$5,774.41 |
| Transportation | |
| Food/Household/Misc. | \$8,801.19 |
| Emergency Housing | \$1,950.00 |
| Total | \$29,621.57 |

By-Name List Data

September 1, 2021– June 30, 2025

The By Name List is real-time list of all known people who are experiencing homelessness in our community that are willing to participate in being on the list and connecting with our agency for ongoing support to maintain affordable and sustainable housing. The individuals who are connected to this program are provided Intense Case Management supports with the foundations from Coordinated Access.



| Item | Month | Total as of Previous Month | Percentage Change | Total | Percentage Housed Lifetime |
|--------------------------------|-----------|----------------------------|--------------------|-----------|----------------------------|
| New to BNL | 8 | 80 | 10 | 88 | |
| Returned From Inactive | 0 | 3 | 0 | 3 | |
| Moved to Chronic Homelessness | 2 | 38 | 5.263157895 | 40 | |
| Moved to Housing Total | 6 | 275 | 2.181818182 | 281 | 56.2 |
| Moved to Housing Chronic-Total | 2 | 83 | 2.409638554 | 85 | 30.24911032 |
| Moved to Housing Chronic-YTD | 2 | 3 | 66.66666667 | 5 | 5.882352941 |
| Returned to BNL from Housing | 1 | 6 | 16.66666667 | 7 | |
| New to Inactive | 5 | 116 | 4.310344828 | 121 | |
| Total on BNL | 9 | 89 | 10.11235955 | 98 | |
| Net new to BNL | -2 | | | -2 | |
| Net new to Chronic | 0 | | | 0 | |
| As of June 30, 2025 | | | | | |

Parry Sound District Housing Corporation
May/June 2025

Activity for Tenant Services

| | May | June | YTD |
|--|-----|------|-----|
| Move outs | 2 | 4 | 12 |
| Move in (centralized waitlist along with internal transfers) | 4 | 4 | 15 |
| L1/L2 hearings | 3 | 4 | 12 |
| N4 Delivered to tenant or filed with the LTB– Notice of eviction for non-payment of rent | 0 | 0 | 5 |
| N5 Filed with the LTB– notice of eviction disturbing the quiet enjoyment of the other occupants | 0 | 0 | 5 |
| N6 Filed with the LTB –notice of eviction for illegal acts or misrepresenting income for RGI housing | 0 | 0 | 0 |
| N7 Filed with the LTB – notice of eviction for willful damage to unit | 0 | 0 | 0 |
| Repayment agreements (new) Formal & Informal | 0 | 3 | 11 |
| No Trespass Order | 0 | 0 | 0 |
| Tenant Home Visits | 43 | 71 | 215 |
| Mediation/Negotiation/Referrals | 8 | 24 | 101 |
| Tenant Engagements/Education | 3 | 1 | 13 |

Housing Operations

Tenant Services Update (April, May and June 2025)

Springtime in Tenant Services has been eventful, with educational sessions on seed planting and a chair yoga series continuing at our seniors' building in Parry Sound. Additionally, we have commenced unit inspections in collaboration with the maintenance department. Tenant Services plays a crucial role during inspections by supporting and communicating with tenants regarding any concerns about the condition of their units or required repairs, as well as monitoring tenants' adherence to their lease obligations.

Tenant Services has also been actively involved in tenant relocation to facilitate significant maintenance work in units, attending Landlord and Tenant Board hearings, and ensuring compliance with subsequent court orders. As a consolidated team, Tenant Services, Maintenance, and Capital divisions have been collaborating on a process handbook for staff. Given the significant changes with the implementation of new modules in the housing software system (YARDI) and the evolving business practices, this handbook will serve as a valuable written reference to ensure new details are not overlooked. The handbook will be distributed to each staff member in a binder in the very near future.

Other activities undertaken by Tenant Services CRWs this quarter include leasing, processing move-ins and move-outs, unit transfers, tenant case management, responding to complaints, addressing related action items, and collecting and monitoring rent payments and arrears.

Housing Operations staff received identifying vests, for the purpose of ensuring that the tenants can identify staff from the Housing Operations and Service Management Department when they come to visit with greater certainty.



Housing Operations

Property Maintenance May 2025

| | | |
|-----------------------------------|-----|--|
| Pest Control | | 3 Buildings are currently being monitored monthly for bedbugs. There are 7 active units. |
| Vacant Units | 8 | 7 one-bedroom, 1- multiple bedrooms (asbestos abatement, and significant repair contributes to longer vacancy times) |
| Vacant Units - The Meadow View | 6 | 5 market units available |
| After Hours Calls | 7 | Fire panel offline, monitoring station offline, building power loss, no heat, no hot water, OPP Wellness Check, front door on family home not latching, lock out |
| Work Orders | 161 | Work orders are created for our staff to complete routine maintenance repairs for all DSSAB/LHC Buildings |
| Purchase Orders | 99 | Purchase Orders are for services, and materials required outside of the Housing Operations Department scope of work for the LHC properties |
| Fire Inspections | 1 | Annual fire suppression inspection completed on a 6-storey seniors building |
| Annual Inspections | | Annual inspections have been initiated across the District |
| Incident Reports | | |

Housing Operations

Property Maintenance June 2025

| | | |
|-----------------------------------|-----|--|
| Pest Control | | 3 Buildings are currently being monitored monthly for bedbugs. There are 2 active units. |
| Vacant Units | 8 | 7 one-bedroom, 1- multiple bedrooms (asbestos abatement, and significant repair contributes to longer vacancy times) |
| Vacant Units - The Meadow View | 5 | 5 market units available |
| After Hours Calls | 7 | Monitoring station offline, building power loss, OPP access required, flooded basement, washing machine repairs required |
| Work Orders | 100 | Work orders are created for our staff to complete routine maintenance repairs for all DSSAB/LHC Buildings |
| Purchase Orders | 65 | Purchase Orders are for services, and materials required outside of the Housing Operations Department scope of work for the LHC properties |
| Fire Inspections | 0 | Annual fire suppression inspection completed on a 6-storey seniors building |
| Annual Inspections | | Annual inspections have been initiated across the District |
| Incident Reports | | |

Housing Operations

Maintenance Update (April, May and June 2025)

In April, the Housing Maintenance Department commenced the annual inspections of all DSSAB-owned facilities, including The Meadowview – NOAH. These inspections have been meticulously documented using the Maintenance IQ portal within Yardi to ensure thoroughness and completeness. The inspections have also facilitated collaboration with other departments within Housing Operations and have provided opportunities to engage with tenants.

Additionally, the Maintenance Department has implemented a new inventory tracking system, developed by the DSSAB IT Department. This system is utilized to track and inventory all DSSAB-owned appliances within the DSSAB and NOAH properties. It allows for quick updates, extensive reporting, and features an efficient labeling system for the appliances.

The inspections have generated numerous work orders, which the Maintenance Department is diligently working to complete. Maintenance IQ is also being used to track and record work orders as they are created and completed.

Furthermore, all summer grounds contracts for the DSSAB and NOAH properties have been awarded to the successful bidder for a term of three years.

The Maintenance Department continues to collaborate with the Parry Sound Fire Department. This collaboration includes using DSSAB buildings for training purposes and familiarizing the fire department with DSSAB buildings to ensure efficient service delivery if required.



Housing Operations

Capital Projects Update (April, May and June 2025)

During the months of April, May and June, the Capital Program was busy with the following:

Hazardous Material Remediation: Asbestos-containing pipe wrap successfully removed from a daycare facility. Backflow preventers installation preparations completed, with installation scheduled for this summer, due to supply delay.

Asbestos Awareness Training was held June 17th. Pinchin Ltd. provided the one-day certificate session to all Housing Operations staff. This knowledge better prepares the staff to recognize and respond to asbestos disturbances.

Looking ahead; there are 4 units containing asbestos and mold along with 5 units with mold only scheduled for remediation in July,

Plumbing HVAC and Duct Maintenance: Duct cleaning scheduled district-wide started in May and will be fully completed by August.

Multiple backflow preventors are scheduled to be installed this summer.

Exterior Doors and Flooring Projects: New exterior door installation scheduled for May, will now be completed sometime this summer due to manufacturing delays.

Flooring replacements and unit turnovers completed, with several units ready for occupancy.

Water Damage Repairs: Repairs to water-damaged units are now fully complete.

Generator and Electrical Work: Generator procurement process initiated for a childcare center.

Electrical panel replacement work is progressing; installations are expected to be completed by the end of summer.

Roofing and Eavestrough Projects: Eavestrough replacements completed.

Partial roof replacements specifications prepared; tender awarded. Work will commence in August.

Infrastructure and Foundation Assessments: Asphalt replacement quotes being gathered district wide.

Foundation and structural damage investigations completed; repair quotes obtained, with planning for execution underway.

Project Management Contracts Awarded: All necessary contracts for project management and consultancy on window and siding replacements were awarded and initiated.

Housing Operations

Capital Projects Update continued (April, May and June 2025)

Security Enhancements: Security upgrades, including new doors, lock changes, and access control systems, have been fully implemented at various facilities.

Structural Repairs and Remediation: Ice damming damage remediated at specific locations. Structural repair at one location awaiting retention of specialized general contractor.

Consulting and Engineering Contracts: Retaining wall project have been finalized; specifications and engineered drawings have been delivered. Engineering inspections conducted for damaged structural components.

Siding and Masonry Projects: Siding replacement contracts have been finalized; installation scheduled for summer 2025. Masonry repair projects were fully quoted, and work has commenced. Soffit and attic sealing inspection completed, with all necessary roofing inspections finalized. Additional siding work is actively progressing toward completion by 2025.

Housing Programs Update

We are looking forward to the province providing us with the 2025/2026 COHB (Canada Ontario Housing Benefit) allocation that provides funding to those living in private market units. This announcement will hopefully come soon, as the team responds to daily inquiries about this funding. Both community partners, and clients, are looking for anything that will help them live sustainably in the current housing market. While we wait, we have been able to utilize more funds allocated to our rent supplement program and are actively working with our IS&S team to fill those spots. Presently, we have been able to secure one rent supplement on the west side of the district, and are hoping to secure two to three more, between east and west Parry Sound.

Housing Programs wrapped up the Housing and Homelessness Plan Update at the end of May and hope to send it to our team leads at MMAH mid-June. This plan includes reports from Tenant Services, Maintenance and Capital, Housing Programs, Income Support & Stability, and Esprit and updates MMAH on what we've accomplished over the last year. It also speaks to targets that the ministry sets in place for our district to meet each year.

We saw 11 approved applications to the centralized waitlist in the month of May. There was only one cancelled application, and it was due to the applicant failing to continue making payments for social housing arrears. Two applicants were housed from the waitlist this month.

Housing Programs

Social Housing Centralized Waitlist Report May 2025

| | East Parry Sound | West Parry Sound | Total |
|-----------------------------|------------------------|------------------------|-------|
| Seniors | 48 | 131 | 179 |
| Families | 155 | 479 | 634 |
| Individuals | 478 | 156 | 634 |
| Total | 681 | 766 | 1447 |
| Total Waitlist Unduplicated | | | 404 |

Social Housing Centralized Waitlist Report June 2025

| | East Parry Sound | West Parry Sound | Total |
|-----------------------------|------------------------|------------------------|-------|
| Seniors | 51 | 135 | 186 |
| Families | 163 | 488 | 651 |
| Individuals | 542 | 166 | 708 |
| Total | 756 | 789 | 1545 |
| Total Waitlist Unduplicated | | | 421 |

SPP = Special Priority Applicant

Social Housing Centralized Waitlist (CWL) 2024 - 2025 Comparison Applications and Households Housing from the CWL

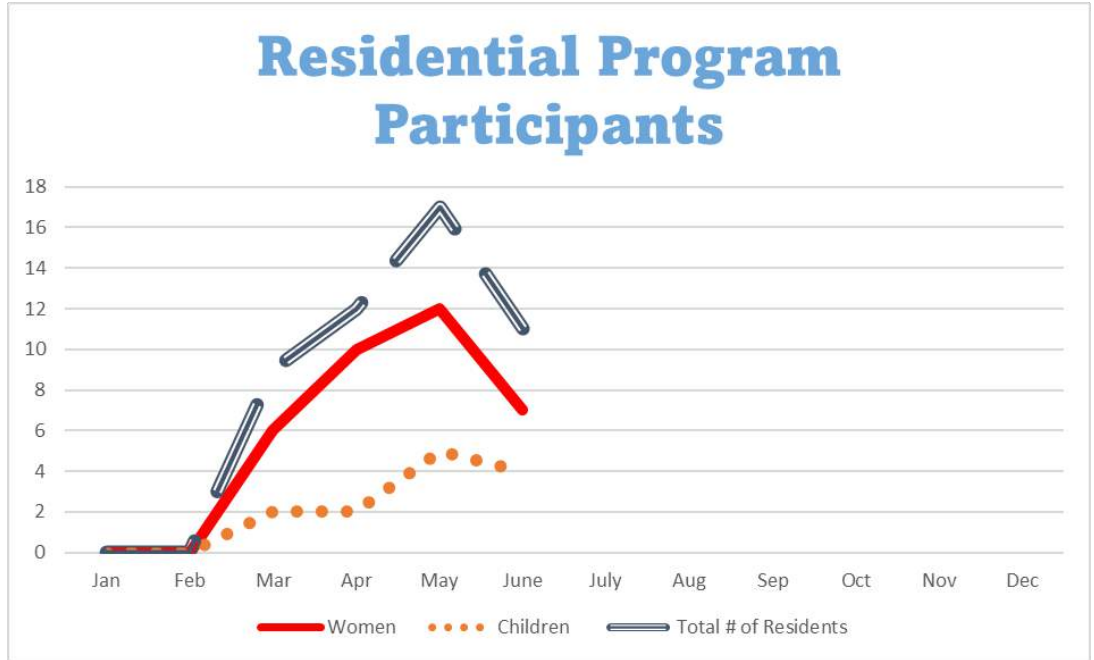
| Month 2024 | New App. | New SPP | Cancelled | Housed | SPP Housing | Month 2025 | New App. | New SPP | Cancelled | Housed | SPP Housing |
|---------------|-------------|------------|-----------|--------|----------------|---------------|-------------|------------|-----------|--------|----------------|
| Jan | 3 | | 2 | 1 | | Jan | 9 | 0 | 0 | 2 | |
| Feb | 5 | | 11 | 1 | | Feb | 8 | 0 | 2 | 3 | |
| Mar | 7 | | 3 | 3 | | Mar | 9 | 1 | 4 | 1 | |
| Apr | 10 | 1 | 7 | | | Apr | 6 | 1 | 10 | | |
| May | 4 | 1 | 5 | 1 | | May | 11 | | 1 | 2 | |
| June | 1 | | 15 | 3 | | June | 12 | 2 | 1 | 2 | |
| July | 9 | 1 | 19 | | | July | | | | | |
| Aug | 9 | 1 | 21 | | | Aug | | | | | |
| Sept | 6 | | 16 | 2 | | Sept | | | | | |
| Oct | 6 | | 9 | 4 | | Oct | | | | | |
| Nov | 10 | 1 | 17 | 3 | | Nov | | | | | |
| Dec | 11 | | 6 | 3 | 2 | Dec | | | | | |
| Total | 81 | 5 | 131 | 21 | 2 | Total | 55 | 4 | 18 | 10 | 0 |

In the month of June, there were 12 applications approved and added to the Centralized Waitlist; 2 applications were approved for special priority placement; 1 application was cancelled as the applicant is deceased, and 2 applicants were housed from the waitlist.

Esprit Place Family Resource Centre

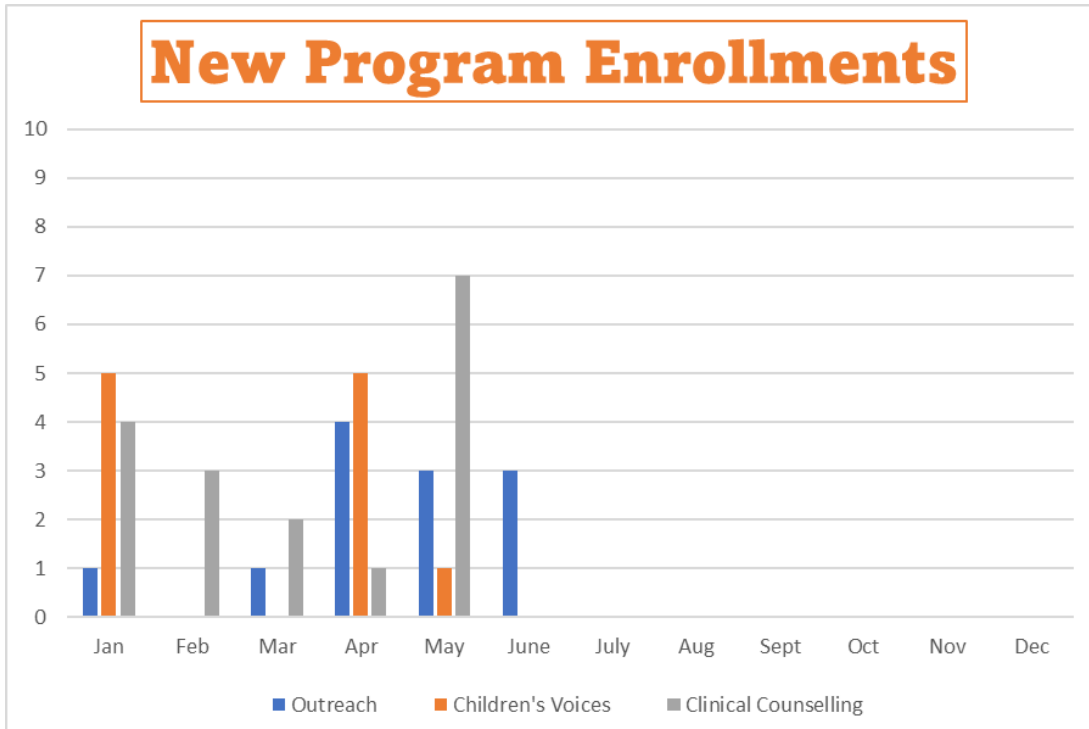


Esprit Place has been busy since its reopening in March. We spent most of May and June at 100% capacity in our residential program. Our revised programming has been fully implemented, and our new clinical counselling program is being well received by clients. Esprit Place and Income Support & Stability programs continue to strengthen their partnership to meet the diverse and changing needs of the clients that we serve. We have formalized joint protocols to strengthen the partnership and guide processes and procedures.



The Parry Sound Violence Against Women Coordinating Committee now has a strong, dedicated membership. The committee is planning a community event in the town of Parry Sound on Friday,

October 3rd, 2026. "Take Back the Night" is an event bringing people together to draw awareness to gender-based violence. Further details will be forthcoming.



Social Media Stats

| Facebook –District of Parry Sound Social Services Administration Board | FEB 2025 | MAR 2025 | APR 2025 | MAY 2025 | JUNE 2025 | JULY 2025 |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Total Page Followers | 713 | 721 | 731 | 738 | 749 | 749 |
| Post Reach this Period (# of people who saw post) | 4923 | 7739 | 3660 | 3159 | 11,121 | 11,941 |
| Post Engagement this Period (# of reactions, comments, shares) | 697 | 788 | 40 | 501 | 77 | 75 |

| Facebook -Esprit Place Family Resource Centre | FEB 2025 | MAR 2025 | APR 2025 | MAY 2025 | JUNE 2025 | JULY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Total Page Followers | 214 | 217 | 220 | 225 | 225 | 225 |
| Post Reach this Period (# of people who saw post) | 608 | 998 | 1214 | 100 | 580 | 815 |
| Post Engagement this Period (# of reactions, comments, shares) | 12 | 65 | 94 | 22 | 10 | 0 |

| DSSAB LinkedIn Stats https://bit.ly/2YyFHIE | FEB 2025 | MAR 2025 | APR 2025 | MAY 2025 | JUNE 2025 | JULY 2025 |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Total Followers | 519 | 525 | 537 | 548 | 551 | 558 |
| Search Appearances (in last 7 days) | 72 | 131 | 187 | 371 | 205 | 132 |
| Total Page Views | 46 | 34 | 37 | 52 | 35 | 22 |
| Post Impressions | 1030 | 632 | 843 | 650 | 660 | 715 |
| Total Unique Visitors | 22 | 19 | 21 | 29 | 20 | 12 |

| Instagram - Esprit Place Family Resource Centre https://www.instagram.com/espritplace/ | FEB 2025 | MAR 2025 | APR 2025 | MAY 2025 | JUNE 2025 | JULY 2025 |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| Total Followers | 101 | 103 | 104 | 104 | 105 | 107 |
| # of accumulated posts | 63 | 64 | 65 | 65 | 65 | 66 |

*NOTE: Facebook has started reporting reach and engagement differently as of June 2025



Summer Newsletter

Unit Inspections

To help keep our homes safe and well-maintained, our maintenance team will be carrying out routine unit inspections over the coming weeks. These inspections allow us to identify and address any issues early, ensuring your home stays in good condition. You will receive advance notice of the date and time for your inspection. We appreciate your cooperation and understanding as we work together to maintain a safe and comfortable living environment for everyone.

*Please note, pictures will be taken.



Air conditioners

Reminder that the \$50 annual air conditioner fee is due by July 31, 2025. If you live at Belvedere, this year is exempt.





Garbage tags/transfer information

Garbage tags are \$5 each and can be purchased at the following locations:

- Parry Sound Town office – 52 Seguin St., Parry Sound
- Transfer Station – 57 MacFarlane St. (Debit only) Parry Sound
- Hillcrest grocery – 108 William St. Parry Sound
- Village of South River Town Office, 63 Marie St. South River
- Macher Transfer Station – 483 Forest Lake Rd., South River
- Sundridge requires a landfill access card which can be purchased at the Township of Strong office at 110 Main St. Sundridge

Specified items and how many tags are needed can be found online on each Town's website.

Garbage & Lawn Maintenance

It is very important that all tenants place their garbage out only on the designated collection days and ensure it is placed on their own lawn or property area—not on a neighbour's, even if their space appears empty. **Under no circumstances should you use another tenant's lawn for garbage unless you have had a direct conversation with them and they have clearly agreed to it.** Respecting each other's space helps maintain a clean and considerate community. Going forward, maintenance staff will be monitoring the upkeep of lawns and general outdoor cleanliness. If a lawn or yard area is found to be in poor condition, a notice will be issued with a deadline to clean it up. If the area is not addressed by the given date, maintenance will arrange for the clean-up to be completed, and the cost will be charged to the tenant responsible.

Housing Maintenance Trailer



The housing trailer can also be available upon request. Please keep in mind that there will be a fee attached. To reserve the housing trailer, please call Cheryl in Maintenance at (705) 746-7777 ext. 5258 in Parry Sound, or Debbie (705) 386-2358 Ext. 5412 in South River

Tips from the Landfill

- Please take lids off any containers that will hold air, this will take less space in the shipping bin and make compacting easier.
- Please rinse cans and jars. NO FULL cans or jars of food in the recycling bin.
- Please empty compost out of plastic bags.
- We now bale hard cardboard with our Corrugated Cardboard (such as cereal boxes, pop cases, Kraft dinner boxes).
- Please note when dumping construction rubble or shingles, DON'T DUMP on the driveway or on sand (less chance of a flat tire).
- Please sort metal from rubble.
- Please only put clean wood on the burn pile (no plastic or furniture).

Free Dump Items



- Electronic waste
- Re-cyclables
- Scrap metal (including kitchen items without freon)
- Tires (without rims)
- Yard waste

Dump hours

- Machar Landfill – South River
OPEN TUE–SUN 9:30 am – 4:30 pm
- Strong Township Landfill
Sundridge– open Wednesday and Thursday from 9:00 pm to 5:30 pm
- MacFarlane St. Transfer Station – Parry Sound
open Mon, Wed, Friday, Saturday
7:30 – 4pm
- Brooks Road Waste Transfer Station – Seguin
Open 24 hrs/day



What goes in the Blue Box

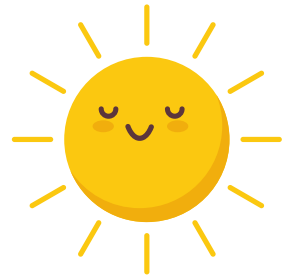
- Glass (Bottles/Jars)
- Metal Cans (food/drink)
- Plastic (pop bottles/detergent jugs etc.)
- Foil (trays/aluminum)
- Containers (margarine/peanut butter)

What goes in the Green Box

- Paper (bags/flyers)
- Cardboard (boxes/tubes)
- Cereal/Tissue boxes
- Newspapers
- Cartons (milk/juice/eggs)
- Magazines/ Phone books



HUGE



Word Search

AUGUST
 BARBECUE
 BASEBALL
 BEACH
 BIKE
 BOAT
 CAMP
 FAMILY
 FISHING
 FLIGHT
 FLIP FLOPS
 FLOWERS
 FRIENDS
 GARDEN
 HEAT
 HOLIDAYS
 HOT
 HUMID
 ICED TEA
 INSIDE
 JULY
 JUNE
 LEMONADE
 OUTSIDE
 PARK
 PICNIC
 PLAY
 POOL
 RELAX
 SANDALS
 SHORTS
 SKATEBOARD
 SOCCER
 SUNSCREEN
 SUNSET
 SWIMMING
 TAN
 TANK TOPS
 TENT
 THEMEPARK
 TOUR
 TRAVEL
 TRIP
 VACATION
 WATERPARK

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| F | R | I | E | N | D | S | O | C | C | E | R | U | I | F | F | L | S | L | T |
| C | H | O | T | D | K | F | A | M | I | L | Y | X | V | S | O | K | E | E | S |
| R | B | W | L | V | S | R | E | W | O | L | F | N | W | O | A | M | N | I | G |
| T | A | U | G | U | S | T | A | D | P | Y | P | I | P | T | O | T | P | A | K |
| A | S | V | S | E | O | D | Q | P | L | C | M | L | E | N | E | M | R | R | C |
| N | E | U | I | K | Y | G | I | U | E | M | Y | B | A | J | F | D | A | Z | B |
| K | B | I | C | I | I | N | J | M | I | M | O | D | V | Y | E | P | Z | H | W |
| T | A | T | E | B | N | I | G | N | U | A | E | R | Z | N | R | T | R | I | P |
| O | L | S | D | N | S | H | G | P | R | H | I | H | E | E | J | R | D | B | M |
| P | L | S | T | O | I | S | G | D | P | T | K | H | T | L | R | W | S | I | H |
| S | R | A | E | I | D | I | W | S | I | H | F | A | S | U | A | P | S | Q | O |
| T | E | T | A | T | E | F | Q | Y | C | P | W | U | B | A | O | X | T | T | L |
| H | A | E | O | A | R | T | Y | A | N | Y | N | A | E | L | F | F | R | A | I |
| K | B | S | T | C | A | J | E | Q | I | S | R | U | F | D | L | P | O | O | D |
| R | G | N | R | A | M | B | P | X | C | B | E | P | A | I | I | K | H | B | A |
| A | T | U | A | V | W | M | J | R | E | G | I | N | G | R | X | S | S | I | Y |
| P | A | S | V | H | A | X | E | C | X | L | D | H | U | Z | U | H | T | D | S |
| R | N | T | E | C | K | E | U | D | F | X | T | G | Q | J | I | O | K | U | Z |
| I | V | C | L | E | N | E | J | V | S | L | A | D | N | A | S | A | T | P | O |

The words appear UP, DOWN, BACKWARDS, and DIAGONALLY. Find and circle each word.





Summer Squash Pasta Skillet

Yield: 2 to 4 people



Cook Time: 20minutes mins

Total Time: 20minutes mins

Ingredients

8 ounces of your favorite pasta

¼ cup pine nuts

5 tablespoons unsalted butter

2 garlic cloves, minced

1 small zucchini squash, sliced into rounds

1 small summer squash, sliced into rounds

kosher salt

freshly cracked black pepper

4 ounces goat or feta cheese, crumbled

¼ cup fresh basil leaves



Instructions

Bring a pot of salted water to a boil and cook the pasta according to the directions.

While the pasta is cooking, heat a skillet over medium-low heat. Add the pine nuts. Toss and stir them until they are golden and fragrant, about 5 to 6 minutes. Remove from the heat immediately.

Heat a skillet over medium heat and add the butter. Whisk it constantly until brown bits begin to form on the bottom and the butter is golden. When that happens, add the garlic and squash rounds and toss to coat, then cook for 5 minutes until the zucchini softens.

Sprinkle it with salt and pepper.

The pasta should be finished by now, so add it to the skillet with the zucchini. Turn the heat to low. Toss the pasta and squash well, making sure everything is combined and has a bit of butter on it. Crumble in the goat cheese and toss it well. Add in another few cracks of fresh black pepper. Toss in the pine nuts.

Stir in the fresh basil and serve immediately.



Summertime Reminders...



Pools

As per your lease agreement, only small kiddie pools are allowed on the property. These pools must be emptied each night and should not be left unattended. Larger pools are not permitted due to safety concerns and potential damage to the property. Pools must not be over 13 inches high and 60 inches wide.



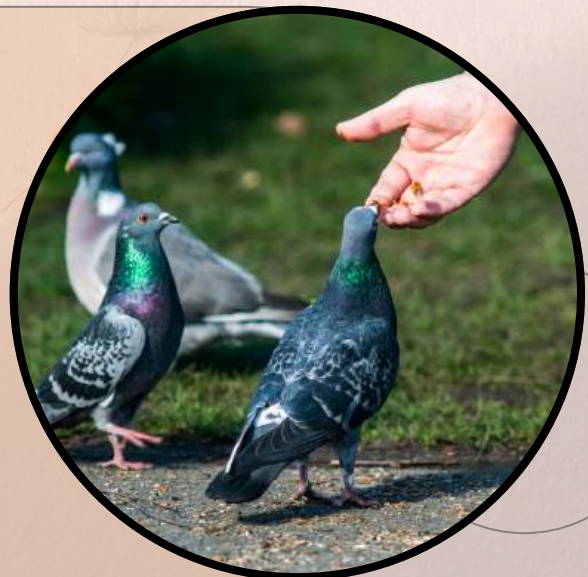
Picking up pet waste

With the warmer weather, it's more important than ever to clean up after your dogs right away. Dog waste left on the ground can quickly attract flies, create unpleasant odours, and even pose health risks to people and other pets. In the summer heat, these issues get worse fast. Please do your part to keep our community clean, safe, and enjoyable for everyone by picking up after your dog every time.



Please don't feed the wildlife

Feeding wildlife may seem kind, but it can actually do more harm than good. It encourages animals to become dependent on humans for food, can lead to aggressive behaviour, and often results in unhealthy diets for the animals. It can also attract pests and create safety issues in our community. For everyone's well-being—including the animals—please avoid feeding any wildlife.



UPCOMING EVENTS



2ND ANNUAL SUMMER BARBEQUE!

COME JOIN US FOR...

PARRY SOUND

SOUND COMMUNITY HUB
JULY 17, 2025 FROM 12-2PM

& SUNDRIDGE

LION'S PARK
JULY 24, 2025 FROM 12-2PM



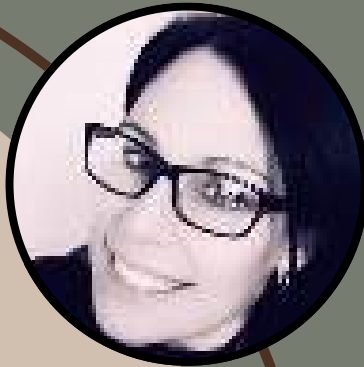
- food
- face painting
- fire truck water fun
- bracelet making
- rock painting
- community





Tahlia Holm - Supervisor

Please call either Amy, Paula
or Carrie regarding any
tenancy concerns or
complaints



Amy Eastaugh - South River,
Sundridge, Powassan & Callander
ext. 5423



Paula Collison - Parry Sound,
Magnetawan, & Burk's Falls ext.
5291



Martine Muzzi - Tenant Services
Support - First point of contact for
anything Tenant Services related



Carrie Holmes - All family
Units ext. 5283

Tenant Services Team





Maintenance Team



**Brooks Smith - Maintenance
Supervisor for all buildings**



Cherryl - Maintenance Support Worker

Cherryl is the first point of contact for any maintenance issues in Parry Sound & Magnetawan.

She is also the contact for new keys or Fobs in Parry Sound and Magnetawan. You can reach her at ext. 5258

Debbie - Maintenance Support Worker/ Tenant Services Support

Debbie is the first point of contact for any maintenance issues in Burk's Falls, Sundridge, South River, Powassan & Callander. She is also the contact for new keys or Fobs in Burk's Falls, Sundridge, South River, Powassan & Callander. You can reach her at ext. 5412



Stephanie - Community Relations Worker

Stephanie (Steph) is responsible for various maintenance projects, unit flips, move-in and move-out inspections as well as annual inspections for Parry Sound & Magnetawan. You can reach her at ext. 5271

Jennifer - Community Relations Worker

Jennifer is responsible for various maintenance projects, unit flips, move-in and move-out inspections, as well as annual inspections for Burk's Falls, Sundridge, South River, Powassan & Callander. You can reach her at ext. 5429



TRAILERS and other vehicles

Did you Know?

Trailers—including utility, camper, or recreational trailers—are **not** permitted to be parked in driveways or anywhere on the property at any time. In addition, any vehicles that are not insured or do not have valid license plates are strictly prohibited on the premises. These rules are in place to maintain safety, accessibility, and the overall appearance of our communities. If you currently have a trailer or an unplatd/uninsured vehicle on-site, please remove it immediately to avoid further action. We appreciate your understanding and cooperation.



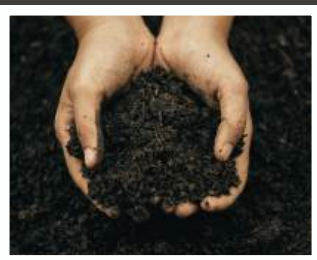
Garden Spotlight



One of our talented tenants recently built beautiful raised garden beds for his wife—and they're already thriving with fresh veggies and flowers! It's a great reminder how a little creativity and elbow grease can turn outdoor space into something special. If you've been thinking about starting a garden of your own, raised beds are a great, low-maintenance option!



Tips for raised garden beds:



Start with Great Soil

A mix of topsoil, compost, and potting soil gives plants a healthy start.



Pick a Sunny Spot

Most veggies and flowers love at least 6-8 hours of sunlight a day.



Water regularly

Raised beds can dry out faster than in-ground gardens, so check soil moisture often.

Minutes Phragmites Working Group Lake Bernard Meeting

DATE: Thursday July 17, 2025, Zoom Web meeting

TIME: 7:00 – 8:15 pm

Attended: Karin Mertins, Dan Burton, Linda Sloka, Lois Brisbois, Marilee Koenderink

Receiving Minutes: Karin Mertins, Marianne Stickland, Caitlin Haggart, Nancy Austin, Robert Attwell, Jocelyn Palm, Dan Burton, Linda Sloka, Dava Slater, Lois Brisbois, Jeff Browne, Lisa Gauthier
Nancy Austin, Brian McCabe, Paul McDonald, Tim Bryson, Vicki Whitmell, Doug Smith, Jennifer Boyes, Jeremy St. Onge, Kristen Callow, Sophie Scott, Mason Dench

1. Discussion Additions/Approval Agenda: Additions: none **Approved by:** Karin

2. Approval of minutes from July 17, 2025: Omissions: none noted Corrections: none noted

3. Follow up on Action Items/Business Arising/discussion direction:

3.1 Volunteer /Phrag Fighters Cuts 2025 Season and plan for 2025:

- **Site management Japanese knotweed:** Herbicide application on sites along creek area to be completed July 21-23 as per LoO and permit approved.
- **Site management Phragmites:** Truxor Phragmites West end stand and five more locations planned
- **Removal events Completed:**
 1. Garlic Mustard – Fairgrounds
 2. Tamarack Lane – dead stalks cut and piled
 3. Private Road Lake Bernard Drive,
 4. Dam – dead stalks removed along ditch Railway track side completed,
 5. HANDS shore – spading initiated,
 6. Children’s Garden – spading x1, In water this week
 7. The Bistro – spading completed,
 8. Strong Township Ditch area past Lisa Rezler’s – dry land done
 9. 67 High Rock Road – dry land cut completed, on list for Truxor for in water
 10. 251 High Rock drive and adjacent lot – many hours saw operators to bring down dead stalks – needs return for in water work
 11. United Church Manse – spaded dry land completed/shore work done July 4
 12. Presbyterian Church shore – done
 13. Japanese knotweed tarped areas x 3 – tarps lifted /waiting for touch up herbicide now
 14. Phramacy Shore – done
 15. Turtle Rock Road – done – beach and driveway areas
 16. 36 Crescent Lane – shore portion done/in water booked
 17. 99 Starrett Road Ryerson township – done
 18. 9521 Hwy 522 – Golden Valley – done
 19. Premier Road access – done
 20. 114 Elizabeth Street – beach area done, need in water to complete
 21. 94 Bernard Crescent – small spading site – done
 22. Lions Park and Caswell shore – done. Will recheck when Dock is done
- **Updating of LoO for Japanese knotweed:** additions made
- **Truxor dates:** July 21 – Notices /request to property owners out.

- **DNA Kit/Native phragmites:** 3 left
- **PAMF Data collection:** Training on line –completed July 14/added new MU along tracks at dam
- **Clean Drain Dry:** students and Marilee to be at town dock Friday
- **Boat launch signs distributed (7)** to: Spring lake, Tom Thompson park South River, Jack Lake, Clear Lake, Wasi Lake booth landing, and Wasi Lake at Wasi Lodge, Whitestone .
- **Japanese knotweed:** Priority is along creek area/all owners notified/visited or called. Sundridge Village office helped with Identification of one owner. All but one so far is approving of management- may change mind. One site has small first year Giant Hogweed /managed. Creek has many impassible areas with logs crossing creek. May need to apply for another grant to open up and restore this area. One site roadside on hill around lake – treated x 1 by owner – needs a second.
- **Giant knotweed:** One site (Belmont) along the lake back from shore – and another in Magnetawan/owner will manage.
- **Sites previously treated:** will be reassessed and any regrowth sprayed. New sites close to these – offered treatment.
- **Bee operators known to us:** An email went out regarding the week of July 21 being our management period and general areas.
- **MTO Collaboration:** Chart sent of sites on right of ways of either Japanese knotweed or Phragmites that impede line of site/ encroach on private property or are a fire hazard to residential areas. Email response that Fowlers has contract for Sundridge Hwy 11 and also Loring area as well as Huntsville area from Sundridge. Sent all in chart with GPS and pictures.
- **CN Collaboration:** vegetation management was done at the dam as requested last year!! Owner of Private road in Sundridge – no. Owner sent in a request again.

3.2 Habitat stewardship program – To do's:

Signage: Turtle signs –have been using them at display Need to seek approval from municipalities. Both turtle nest protectors are out.

3.3 Budget Report/Funds raised administered by NNEEC

- **Fundraising Account:** Donation Tim Edwards Nov 2024 \$300.00. Donation from Huntsville Nature Club \$100.00, Donation Terry Totten \$250.00, Donation Tim Bryson \$1000.00, Donation Peter Brooke \$50.00 , Tim Hortons card Whitestone 20.00, Cane cutter \$30.00, Cash Foodland \$21.95 and purchased T-shirt Penny Stoker Zaks \$30.00 Total: \$9,842.46(adding corrected to \$10,043.00- thank you Linda)
- **Expenses:** Saw maintenance, gas oil and honorarium for operators – keeping running totals.
- **Budget 2025:** \$33,290.00 approximately for full implementation of work plan with one day Truxor possibly.
 - Have:** \$10,043.00 Fundraising account
 - Japanese knotweed application: \$12,290.00 contract signed!!**
 - ISAP:** Excellent news -Students contracts have been extended!! Sophie ends with us to return to school Aug. 15. Mason ends Aug 29th. We will be contributing: \$2,721.00 to be billed in the fall.

Applications in play:

1. Ontario Wildlife Foundation Application: We will receive information on whether we are successful on July 24 after their board meets.
2. TdFEF – Application due July – submitting July 16
3. Invasive Phragmites Control Fund – funding decision letter received – nadda

3.4 Education:

1. Ongoing displays and presentations

1. Magnetawan Green Fair June 14 – Kayleigh and Marilee/30 + significant conversations – two new Phrag fighters – busy for three hours.
2. Local businesses booked: Hardware July 18, Foodland- done, with students
3. Schools: Emsdale Monday June 16 – went well
4. Sunflower Festival – may need a tent/Mason can provide
5. Powassan Farmers market – booked
6. Nosbonsing FOAH events – one booked at fishing derby/another demo booked
7. Powassan Library/with Wassi Lake Phraggers – went well – about 12
8. Premier Road Demonstration/education event – with STEAM program and Sustainability Canadore -went well. Another booked for this month.
9. Ryerson Township Phrag demonstration –completed. The Magnetawan River hub no show
10. Whitestone Conservation Association AGM – went well – small group
11. LBPOA Annual meeting – went well – community builders’ picture of Phrag fighters!!

4. Standing Items

4.1 2025 Work plan: proceeding

4.2 Applications for funding report:

Still fundraising for this season

5. New Business:

5.1 Chinese Mystery snails Jack Lake – Have received the information regarding the application process to obtain permission to do a removal next season if we decide to do so. Will discuss in the fall when we are doing year end wrap up.

5.2 Community Builders Trophy: Pictures so far: 1. Strong Township, 2. NNEEC Jocelyn Palm, 3. Landfill staff x3 4. Arborists – to do, 5. Original Phraggers – Kate and Ginger, 6. LBPOA members

6. Next Meeting: Third Thursday of the month

Thursday August 17 at 7 pm on Zoom

Ministry of Natural Resources

Development and Hazard Policy
Branch
Policy Division
300 Water Street
Peterborough, ON K9J 3C7

Ministère des Richesses naturelles

Direction de la politique d'exploitation des
ressources et des risques naturels.
Division de l'élaboration des politiques
300, rue Water
Peterborough (Ontario) K9J 3C7



August 13, 2025

Subject: Proposed regulations to support the implementation of the proposed
Geologic Carbon Storage Act, 2025, if passed by the Legislature

Hello,

Over the past three years, the Ministry of Natural Resources (MNR) has been taking a measured and phased approach to enabling and regulating geologic carbon storage (further referred to as carbon storage) in Ontario. Carbon storage is new to the province and developing a comprehensive framework to regulate this activity would help ensure that it is done responsibly, with measures in place to safeguard people and the environment.

Carbon storage involves injecting captured carbon dioxide into deep geological formations for permanent storage. This technology could provide industries in Ontario with a critical tool for managing their emissions and contributing to the achievement of Ontario's emissions reduction targets.

As you may be aware, the proposed *Geologic Carbon Storage Act, 2025* was introduced into the Ontario legislature on May 27th, 2025 as part of [Bill 27, Resource Management and Safety Act, 2025](#). The Bill has now reached second reading in the Legislature, and debate of the Bill will continue after the legislature resumes on October 20th, 2025. The status of the Bill in the legislative process can be viewed on the Legislative Assembly of Ontario [website](#).

The proposed Act, if passed by the Legislature, would require the development of supporting regulations that would cover the detailed regulatory requirements for the authorization of research and evaluation activities, and carbon storage activities, before the Act could be proclaimed and brought into force.

We are writing to notify you that the MNR is seeking feedback on the general content of proposed regulations that are being considered under the proposed *Geologic Carbon Storage Act*, 2025, if it is passed by the Legislature.

More details on the general content of the proposed regulations can be viewed in a proposal notice on the Regulatory Registry, posting # [25-MNRF006](#). Feedback on the proposal can be provided directly to MNR through the email address provided below.

If you would like more information or have any questions, please contact Andrew Ogilvie, Manager of Resources Development Section, at 705-761-5815 or through email: Resources.Development@ontario.ca.

Sincerely,

A handwritten signature in black ink that reads "Jennifer Keyes". The script is fluid and cursive, with the first letters of each word being capitalized and prominent.

Jennifer Keyes
Director, Development and Hazard Policy Branch

SUNDRIDGE AND DISTRICT MEDICAL CENTRE MEETING

REGULAR MEETING

TUESDAY AUGUST 19, 2025 @ 6:00 P.M.

C7 (b) Agreement Regarding Employees – Legal Review

Resolution #2025-087MC

Moved By: Jim Ronholm

Seconded By: Budd Brown

THAT the Sundridge and District Medical Centre Committee receive the draft Agreement Regarding Employees with the requested revisions;

AND THAT to ensure timely execution of the agreement the Committee authorize the Clerk Administrator from each municipality to execute the Agreement Regarding Employees.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

AGREEMENT REGARDING EMPLOYEES

BETWEEN:

Sarah J. MacKinnon Medicine Professional Corporation,
Laura Kistemaker Medicine Professional Corporation, and
Dr. Sonia Afroze Medicine Professional Corporation
(collectively, the “**Physicians**” and each individually, a “**Physician**”)
- and -

The Village of Sundridge,
The Township of Joly, and
The Township of Strong
(collectively, the “**Community Sponsors**”)

Background

- A. The Physicians provide primary health care services (the “**Services**”) to the Community Sponsors’ residents (the “**patients**”) at the Sundridge and District Medical Centre (the “**Medical Centre**”).
- B. The Community Sponsors make decisions regarding the Medical Centre operations and governance through the Sundridge & District Medical Centre Committee (the “**Medical Centre Committee**”), which is made up of two (2) members from each of the respective Community Sponsors’ municipal councils.
- C. The Community Sponsors employ a Nurse Practitioner (the “**NP**”), who also provides Services to the Community Sponsors’ patients at the Medical Centre.
- D. The Physicians work collaboratively with the NP in providing services to the Community Sponsors’ patients and are not in an employer/employee relationship with the NP.

E. The Medical Centre is supported by a nurse practitioner named Helen Curtis ("**Curtis**"), who is an employee of Almaguin Highlands Family Health Team ("**AHFHT**"). In the event that Curtis is, for any reason, no longer employed by AHFHT, then AHFHT will no longer provide the Medical Centre with the support of a nurse practitioner and the Physicians will recruit and employ an individual to fulfill the nurse practitioner responsibilities previously provided by Curtis, subject to the Physicians having sufficient funding from Ontario Health to cover the expected costs related to the employment of such replacement individual for the then upcoming fiscal year.

F. As of the date of signing this agreement, the Physicians have employment agreements with four (4) employees, and are in the process of hiring one (1) additional employee. The currently engaged employees' names and positions are set out in Schedule A to this Agreement. The parties to this Agreement recognize the Physicians may enter into employment agreements with other employees after the execution of this Agreement ("**future employees**"). This Agreement covers future employees and, when used in this Agreement, the term "**Employees**" should be interpreted to include (i) the four employees referenced by name in Schedule A, (ii) the person who fills the fifth employee position currently being contemplated (the "**Imminent Hire**"), (iii) the person who fills the nurse practitioner role of Curtis should such role become vacant (the "**Curtis Replacement**"), and (iv) any additional future employees.

G. The Employees are employed to assist the Physicians and the NP in the provision of Services to the Community Sponsors' patients. The NP (as agent for the Community Sponsors) and the Physicians share responsibility for the hiring/firing, management and direction of the Employees.

H. The costs associated with the Employees' employment (including but not limited to salary/wages, benefits, payroll taxes, pension costs, etc.) (the "**Employment Costs**") are 100% paid from funds provided: 1) from the Ministry of Health (the "**Ministry**") pursuant to a Rural and Northern Physician Group Agreement ("**RNPGA**"); 2) directly from the Community Sponsors; or 3) from Ontario Health as Interprofessional Primary Care Team funding received by the Physicians indirectly through the AHFHT (the "**OH Funds**"). Specifically, the Physicians pay upfront for all employment costs related to the Employees and the Community Sponsors reimburse the Physicians for the full amount of the Employment Costs other than those costs specifically covered by the OH Funds.

I. The parties agree the Employees have been hired for the purposes of providing services to the Community Sponsors' Patients. However, as the contracting party with the Employees in the Employees' employment agreement, the Physicians are at risk of liability for any employment-related claims by either the Employees or third parties.

FOR VALUE RECEIVED, the parties agree as follows:

1. Subject to the restrictions and limitations under this Agreement, the Community Sponsors confirm they are responsible for funding 100% of all Employment Costs and shall reimburse the Physicians for the same, except those costs specifically covered by the OH Funds. The Community Sponsors may use RNPGA overhead funds for Employment Costs. However, the Community Sponsors are responsible for any additional funds required to fully fund the Employment Costs.

2. The Physicians shall make best efforts to have any Employee or third-party claims, actions, proceedings or demands arising in the course and scope of the Physicians' employment relationship with the Employees covered by their professional liability insurance or any other applicable insurance coverage held by the Physicians, prior to seeking any indemnity or reimbursement from the Community Sponsors under this Agreement.

3. Only to the extent that insurance coverage under Article 2 (above) is not available, and subject to the Physicians' obligation to mitigate under Article 5 (below), the following shall apply:

(a) the Community Sponsors shall defend, at its sole expense, any Employee or third-party claims, actions or proceedings, against the Physicians arising in the course and scope of the Physicians' employment relationship with the Employees; and

(b) the Community Sponsors shall indemnify and hold the Physicians harmless against any Employee or third-party claims, actions, proceedings, demands, costs, charges, losses, and expenses including legal costs on a substantial indemnity basis (collectively referred to as "**Losses**") arising in the course and scope of Physicians' employment relationship with the Employees, except to the extent that such Losses were caused by the Physicians' gross and willful misconduct and/or the Physicians' failure to take reasonable steps to mitigate such Losses. This indemnity includes, but is not limited

to, any Losses associated with providing any of the Employees with notice of termination and/or severance pay under the Ontario *Employment Standards Act, 2000* or the common law.

4. For the avoidance of doubt, the indemnity provided under this Agreement shall apply only to Losses or expenses that are not covered by the Physicians' liability insurance or any other applicable insurance policies held by the Physicians, nor to any Losses or expenses which the Physicians' fail to mitigate in accordance with their mitigation obligations under this Agreement.

5. The Physicians shall take all reasonable steps to mitigate any Losses or expenses for which indemnity or reimbursement under this Agreement is sought. The Community Sponsors shall not be liable for any Losses or expenses to the extent that such Losses or expenses could have been reasonably mitigated or avoided by the Physicians acting reasonably.

6. The Physicians shall notify the Community Sponsors promptly upon becoming aware of any potential claim referred to herein or upon becoming aware of any circumstances that could reasonably give rise to a potential claim. Upon such notification, the Community Sponsors shall have the right to issue reasonable written instructions regarding steps to be taken to mitigate or avoid the potential claim, and the Physician shall comply with such instructions where permissible by law.

7. The Physicians will co-operate with the Community Sponsors in the defense of any such claims, actions, proceedings, or demands referred to herein.

8. No claims, actions, proceedings, or demands referred to herein shall be settled by the Physicians without the Community Sponsors' prior written consent

9. Except with respect to the Imminent Hire and the Curtis Replacement, the Physicians must obtain written preapproval from the Medical Centre Committee prior to posting, recruiting, making offers to or hiring any new Employee(s). The Physicians will make a written request to post, recruit, make offers or hire any new Employees to the Medical Centre Committee. The Medical Centre Committee will provide the Physicians with the Medical Centre Committee's

response within thirty-five (35) days from the date of the Physicians' written request. The Physicians do not require written pre-approval from the Medical Centre Committee to replace a current Employee at the same compensation (including but not limited to salary, benefits and vacation pay) and hours of employment, thereby not increasing any Employment Costs.

10. The Physicians must obtain written pre-approval from the Medical Centre Committee to permanently increase any existing Employee's compensation (including but not limited to salary, benefits and vacation pay) or hours of work. The Physicians will make a written request to increase any existing Employee's compensation to the Medical Centre Committee. The Medical Centre Committee will provide the Physicians with the Medical Centre Committee's response within thirty-five (35) days from the Physicians' written request to increase any existing Employee's compensation or hours of work. The Physicians do not require written pre-approval from the Medical Centre Committee to: (i) increase the hours of an existing Employee(s); (ii) replace another Employee(s) temporarily for illness, vacation, in-person clinic administration coverage or any other reasonable operational consideration; or (iii) engage the Imminent Hire or the Curtis Replacement provided the Physicians have sufficient funding from Ontario Health to cover the expected Employment Costs for such individuals for the then upcoming fiscal year.

11. In addition to the foregoing, the Physicians and Community Sponsors agree to an annual discussion, during the budget review process, to discuss increases to Employee's compensation and hours of work. The NP will be invited to attend this annual discussion.

12. This Agreement will continue in effect while the Physicians have employment relationships with any Employees under this Agreement.

13. The Community Sponsors' obligations to cover the Employment Costs under this Agreement continue, even if the Physicians or any one of them cease providing services to the patients at the Medical Center, provided that the Physicians must provide at least 60 days' notice of the Medical Centre permanently ceasing to provide health care services.

14. This Agreement, including Schedule “A”, contains all of the agreements, representations, and understanding of the parties. It supersedes and replaces any and all previous understandings, commitments, or agreements, oral or written, between the Community Sponsors and physicians of the Medical Center related to the subject matter hereof and any previous such understandings, commitments, or agreements no longer have any force or effect. Any amendment to this Agreement must be in writing and signed by each party.

15. This Agreement can be amended in writing by mutual agreement of all of the parties.

16. Should the Community Sponsors provide notice to the Physicians of a desire to assign the Community Sponsors’ rights under this Agreement to a new not-for-profit corporation created for such purpose, the Physicians agree that the Physicians will meet with the Community Sponsors to discuss and negotiate, in good faith, an agreement between such new corporation and the Physicians that would replace this Agreement for the purposes of the matters set out herein.

17. This Agreement may be executed in any number of counterparts. Each executed counterpart shall be deemed to be an original. All executed counterparts taken together shall constitute one agreement.

SARAH J. MACKINNON MEDICINE PROFESSIONAL CORPORATION

Name
Position

Date

LAURA KISTEMAKER MEDICINE PROFESSIONAL CORPORATION

Name
Position

Date

DR. SONIA AFROZE MEDICINE PROFESSIONAL CORPORATION

Name
Position

Date

VILLAGE OF SUNDRIDGE

Name
Position

Date

THE TOWNSHIP OF JOLY

Name
Position

Date

THE TOWNSHIP OF STRONG

Name
Position

Date

SCHEDULE "A"
THE EMPLOYEES

Names and positions of Employees as of the date this Agreement was signed by the Physicians:

1. Christa Ardiel, RN
2. Lisa Beckett, Medical Office Administrator
3. Barbara Armstrong, Medical Office Administrator
4. Anna-Lea Newburn, Medical Office Administrator
5. Name not yet known for Imminent Hire – Medical Office Administrator
6. Name not yet known for Curtis Replacement – Nurse Practitioner, to be hired only in the event that the employment relationship between Curtis and AHFHT is terminated



District of Parry Sound Municipal Association

c/o Township of McKellar, 701 Hwy 124 McKellar, ON P0G 1C0

President: Lynda Carleton

Secretary-Treasurer: Karlee Britton

Fall 2025 Agenda – 171st Meeting – Friday, September 26, 2025

Hosted by the Township of Seguin

Orrville Community Centre, 1207 Highway 518, Orrville, ON P2A 0B6

8:15-9:00

Registration / Coffee sponsored by **MPAC**

9:00-10:00

Introduction of the Head Table

Welcome and Opening Remarks - **Mayor Ann MacDiarmid**, Township of Seguin

Land Acknowledgement & Ceremony led by **Wasauksing First Nation**

Greetings from Parry Sound-Muskoka MPP, **Graydon Smith**

Greetings from Parry Sound-Muskoka MP, **Scott Aitchison** (*invited*)

FONOM Update *presented by* **Lynda Carleton**

The Almaguin Community Hatchery Program Funding Announcement, **Jerry Brandt**

10:00-10:15

Parry Sound Area Municipal Airport *presented by* **Neil Pirie**, Airport Manager

10:15-10:35

Property Tax Sale *presented by* **RealTax President, Narbe Alexandrian**

10:35-10:50

Coffee break sponsored by **TBA**

10:50-11:10

Almaguin Housing Task Force Update *presented by* **Acting Vice-Chairs Rod Ward, Armour Mayor and Dave Gray, Director of Economic Development, Almaguin Community Economic Development & Amour CAO**

11:10-11:40

AI (Artificial Intelligence) in the Workplace *presented by* **Forrest Pengra, Director of Strategic Initiatives, Township of Seguin**

11:40-12:00

The Effect of Excessive Wakes on Our Lakes *presented by* **Dr. Timothy James, Board Director, Safe Quiet Lakes**

12:00-1:00

Lunch – Turkey Dinner and Dessert by **Jim Macoubrey**

1:00-2:00

Natural Resource Asset Management Planning: Risks of Overlooking Assets and Insights from a Moderated Panel Discussion *featuring:*

Oscar Poloni, Partner, KPMG

and **Representatives from the District's Municipalities & Partner Agencies**

2:00

Resolutions / Business Meeting

- Adoption of the Minutes of the Spring 2025 Meeting
- Treasurer's Report January 1, 2025 to July 31, 2025
- Minutes of the August 12, 2025 Executive Meeting

Draw for Mystery Door Prize from the **Rosseau General Store**: Must be present to claim

Host and Date of Next Meeting: Friday, May 29, 2026, *hosted by the Town of Kearney*
Adjournment

*A sweet treat of jam provided to you compliments of Seguin's own **Crofter's Organic***



District of Parry Sound Municipal Association

c/o Township of McKellar

701 Hwy 124, McKellar, ON P0G 1C0

President: Lynda Carleton | **Secretary-Treasurer:** Karlee Britton

DPSMA 2025 Fall Meeting

The Fall Meeting of the District of Parry Sound Municipal Association will be held on **Friday, September 26, 2025** hosted by the Township of Seguin. The location of the meeting is at the **Orrville Community Centre**, 1207 Highway 518, Orrville, ON P2A 0B6.

Registration/coffee begins at 8:15 am with the Meeting starting at 9:00 am.

The cost is **\$50.00** per person and includes lunch and refreshment breaks. Please notify if a vegan, vegetarian or other dietary restriction option is needed.

_____ will be sending (Name of Municipality/Organization)

_____ delegates @ \$50.00 each, for a total of _____.

The following delegates will be attending:

Please confirm attendance on or by **Friday, September 12, 2025**, so that catering arrangements can be finalized.

Registration can be made by:

Email: clerk@mckellar.ca (Please note - new email address)

Fax: 705-389-1244

By phone: 705-389-2842 x4

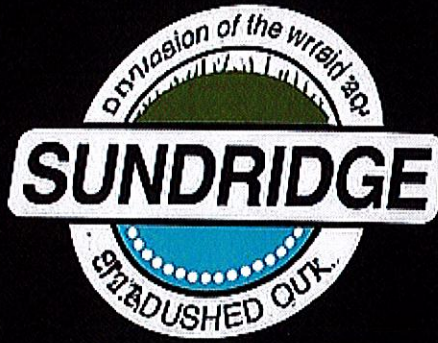
By mail: 701 Highway 124 P.O. Box 69 McKellar, ON P0G 1C0

Payment to follow registration;

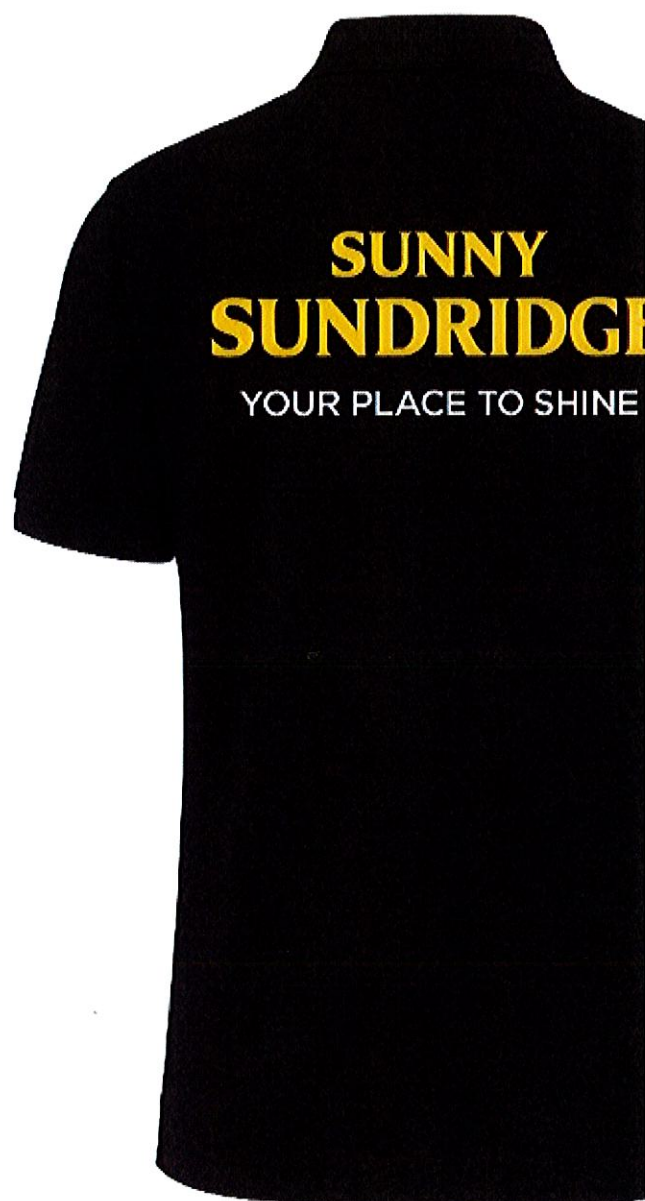
Cheques - please send cheques in the mail or bring to the event; payable to 'District of Parry Sound Municipal Association'

EFT - *new* please email Karlee your organization's vendor form to arrange payment

Payment is expected for all delegates registered, regardless if they attend, as meal payment is based on the registration.



councillo



RESOLUTION
IN SUPPORT OF RAIL SAFETY WEEK

WHEREAS *Rail Safety Week* is to be held across Canada from September 15 to 21, 2025;

WHEREAS, 261 railway crossing and trespassing incidents occurred in Canada in 2024; resulting in 68 avoidable fatalities and 58 avoidable serious injuries;

WHEREAS, educating and informing the public about rail safety (reminding the public that railway rights-of-way are private property, enhancing public awareness of the dangers associated with highway rail grade crossings, ensuring pedestrians and motorists are looking and listening while near railways, and obeying established traffic laws) will reduce the number of avoidable fatalities and injuries cause by incidents involving trains and citizens; and

WHEREAS Operation Lifesaver is a public/private partnership whose aim is to work with the public, rail industry, governments, indigenous communities, police services, media and others to raise rail safety awareness;

WHEREAS CN and Operation Lifesaver have requested City Council adopt this resolution in support of its ongoing efforts to raise awareness, save lives and prevent injuries in communities, including our municipality;

It is proposed by Councillor _____

seconded by Councillor _____

It is hereby **RESOLVED** to support national ***Rail Safety Week*** to be held from September 15 to 21, 2025.



SAVE THE DATE

MSO-North (Sudbury)
Ministry of Municipal Affairs and Housing

2025 Northeastern Municipal Council Workshop

Date: October 21, 2025 (9:45 am to 4:15 pm) and October 22, 2025 (9:00 am to 4:00 pm)

Location: Lionel E. Lalonde Centre, Greater Sudbury (Azilda) – In Person Only

Agenda:

The Municipal Services Office-North in Sudbury is pleased to invite you to a two-day training workshop where members of council and staff from across northeastern Ontario will come together to hear from experts and each other on relevant and timely topics. Sessions will cover a range of essential learning on municipal governance, finance, land use planning and affordable housing issues. Please mark your calendars with the date of this event as you don't want to miss out.

Who Should Attend:

This two-day session will be of interest to both experienced municipal council and staff and those who are newer to municipal governance and operations.

Why attend:

We are arranging an impressive list of guest speakers with significant municipal knowledge and leading practices to share. Participants will engage with and hear about experiences and approaches to common challenges. Attendees will leave the workshop with a greater understanding of how to tackle current municipal issues and govern effectively and democratically.

Registration:

Registration form will be distributed in coming weeks that will include the registration fee for this event.

Inquiries:

Municipal Services Office – North (Sudbury)

Enrique Paraco, Municipal Advisor
Email: enrique.paraco@ontario.ca
Phone: 705-280-0641

Sarah Cormier, Senior Municipal Advisor
Email: sarah.cormier@ontario.ca
Phone: 249-885-2953

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2025**

| Month | No. of Permits | Permit Fees | Project Values | Size (sq.m) |
|---------------|-------------------|----------------|-------------------|---|
| January | 7 | \$12,586.00 | \$791,900.00 | 137 |
| February | 5 | \$19,070.00 | \$1,238,000.00 | 1552 |
| March | 10 | \$37,040.50 | \$2,402,700.00 | 1321 |
| April | 13 | \$30,650.00 | \$1,952,000.00 | 1372 |
| May | 19 | \$51,896.00 | \$2,954,772.00 | 1535 |
| June | 15 | \$42,825.00 | \$2,754,000.00 | 3016 |
| July | 10 | \$50,008.00 | \$3,267,800.00 | 2269 |
| August | 0 | \$0.00 | \$0.00 | 0 |
| September | 0 | \$0.00 | \$0.00 | 0 |
| October | 0 | \$0.00 | \$0.00 | 0 |
| November | 0 | \$0.00 | \$0.00 | 0 |
| December | 0 | \$0.00 | \$0.00 | 0 |
| TOTALS | 79 | \$244,075.50 | \$15,361,172.00 | New Construction 11202 Demolitions 298 |

**JOINT BUILDING COMMITTEE
ANNUAL PERMIT SUMMARY
2025**

| Month | No. of Permits | Permit Fees | Project Values | SFD'S, Seasonal Dwellings and Multi-Unit Dwellings | |
|--|-------------------|----------------|-------------------|---|-------------|
| | | | | <u>2024</u> | <u>2025</u> |
| Burks Falls | 10 | \$61,937.50 | \$4,061,500.00 | 2 | 2 |
| Joly | 2 | \$4,827.50 | \$308,500.00 | 0 | 1 |
| South River | 3 | \$10,470.00 | \$678,000.00 | 0 | 1 |
| Machar | 26 | \$67,815.00 | \$3,969,972.00 | 7 | 8 |
| Strong | 15 | \$42,325.00 | \$2,716,500.00 | 3 | 3 |
| Ryerson | 15 | \$45,580.50 | \$2,938,700.00 | 4 | 2 |
| Sundridge | 8 | \$11,120.00 | \$688,000.00 | 3 | 3 |
| TOTALS | 79 | \$244,075.50 | \$15,361,172.00 | | 20 |
| Permit activity at end of June 30, 2025 | | | | | |
| TOTALS | 64 | \$159,416.50 | \$9,951,100.00 | 19 | |
| Permit activity at end of June 30, 2024 | | | | | |
| TOTALS | 15 | \$84,659.00 | \$5,410,072.00 | | 1 |
| Difference from previous year | | | | | |

SUNDRIDGE AND DISTRICT MEDICAL CENTRE MEETING

REGULAR MEETING AGENDA

TUESDAY AUGUST 19, 2025 @ 6:00 P.M.

PRESENT: Township of Joly: Tom Bryson, Budd Brown
Township of Strong: Jim Ronholm
Village of Sundridge: Shawn Jackson (electronic), Fraser Williamson

ABSENT: Township of Strong: Tim Bryson

STAFF: Christine Hickey (Recording Secretary)

GUEST: Dr. Sarah MacKinnon

C1 Call to Order

The Chair called the meeting to order at 6:01 p.m.

C2 Approval of Agenda

Resolution #2025-086MC

Moved by: Fraser Williamson

Seconded by: Jim Ronholm

THAT the agenda for the Regular Meeting of the Sundridge & District Medical Centre Committee on August 19, 2025, be approved.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

C3 Declaration of Pecuniary Interest - None

C4 Deputations - None

C5 Presentations - None

C6 Approval of Minutes

a) Regular Meeting – July 15, 2025

Resolution #2025-087MC

Moved By: Jim Ronholm

Seconded By: Shawn Jackson

THAT the regular meeting minutes of the July 15, 2025, Sundridge & District Medical Centre Committee Meeting be approved.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

a) Closed Meeting – July 15, 2025

Resolution #2025-088MC

Moved By: Fraser Williamson

Seconded By: Jim Ronholm

THAT the closed meeting minutes of the July 15, 2025, Sundridge & District Medical Centre Committee Meeting be approved.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

C7 New Business

a) SDMC Consolidated Maintenance Listing

Resolution #2025-089MC

Moved By: Budd Brown

Seconded By: Jim Ronholm

THAT the SDMC Consolidated Maintenance Listing dated August 19, 2025 be received.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

b) Agreement Regarding Employees – Legal Review

Resolution #2025-090MC

Moved By: Jim Ronholm

Seconded By: Budd Brown

THAT the Sundridge and District Medical Centre Committee receive the draft Agreement Regarding Employees with the requested revisions;

AND THAT to ensure timely execution of the agreement the Committee authorize the Clerk Administrator from each municipality to execute the Agreement Regarding Employees.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

c) Budget Review – Increase to Rent or Decrease to Overhead Contribution

Resolution #2025-091MC

Moved By: Jim Ronholm

Seconded By: Shawn Jackson

THAT the Sundridge and District Medical Centre Committee receive the information regarding an Increase to Rent or Decrease to Overhead Contribution;

AND THAT the Committee agree to leave the rent as is and that the funding allotted for rent be put towards wages resulting in a decrease to the committee contribution.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

- d) Sundridge and District Medical Centre Committee – Transition to Not for Profit
Re: Draft By-law and Articles of Incorporation (*to follow*)

Resolution #2025-092MC

Moved By: Fraser Williamson

Seconded By: Budd Brown

THAT the Sundridge and District Medical Centre Committee receive the update on the Draft By-Laws and Articles of Incorporation;

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

C8 Correspondence - None

C9 Budget Summary & Accounts Payable

Resolution #2025-093MC

Moved By: Budd Brown

Seconded By: Shawn Jackson

THAT the Sundridge & District Medical Centre Budget Summary Report for the Period of January 1, 2025 to July 31, 2025 be received;

AND THAT the Sundridge & District Medical Centre Accounts Payable for the Period of July 1, 2025 to July 31, 2025 in the amount of \$6537.08 be approved.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

C10 Announcements

C11 Notice of Future Motion - None

Resolution #2025-094MC

Moved By: Fraser Williamson

Seconded By: Jim Ronholm

THAT the Sundridge & District Medical Centre Committee hold a Closed Session meeting as provided for by Section 239 (2)(d) of the *Municipal Act*, 2001, as amended, and the Village of Sundridge Procedural By-law No. 2020-037 to deal with: labour relations or employee negotiations;

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

The Sundridge and District Medical Centre Committee entered into closed session at 6:28 p.m.

Resolution #2025-095MC

Moved By: Jim Ronholm

Seconded By: Budd Brown

THAT the Sundridge & District Medical Centre Committee now resume the regular portion of the meeting open to the public at 6:42 p.m. after having only discussed the matters they were permitted to under the resolution authorizing the public exclusion.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

C13 Adjournment

Resolution #2025-096MC
Moved By: Budd Brown
Seconded By: Fraser Williamson

THAT the Sundridge & District Medical Centre Committee now adjourn at 6:43 p.m. until the next regular meeting being August 25, 2025 at 5:00 p.m. or at the call of the Chair.

| Recorded Vote: | For | Against | Abstain |
|-----------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim (absent) | | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

Tom Bryson, Chair

Christine Hickey, Recording Secretary

SUNDRIDGE AND DISTRICT MEDICAL CENTRE MEETING

CLOSED MEETING AGENDA

TUESDAY AUGUST 19, 2025

PRESENT: Township of Joly: Tom Bryson, Budd Brown
Township of Strong: Jim Ronholm, Tim Bryson
Village of Sundridge: Shawn Jackson (electronically), Fraser
Williamson

STAFF: Christine Hickey (Recording Secretary)

Into Closed Meeting at 6:28 p.m.

The purpose of this closed meeting is to discuss matters concerning:

Section 239 (2) (f) of the Municipal Act, 2001, as amended, and the
Village of Sundridge Procedural By-law No. 2020-037 to deal with: labour
relations or employee negotiations

The Committee received the information presented and provided direction
to the Recording Secretary.

Adjournment at 6:42 p.m.

Tom Bryson, Chairperson

Christine Hickey, Recording Secretary

SUNDRIDGE AND DISTRICT MEDICAL CENTRE MEETING

SPECIAL MEETING MINUTES

MONDAY AUGUST 25, 2025 @ 5:00 P.M.

PRESENT: Township of Joly: Tom Bryson, Budd Brown
Township of Strong: Jim Ronholm, Tim Bryson
Village of Sundridge: Shawn Jackson, Fraser Williamson

STAFF: Christine Hickey (Recording Secretary), Nancy Millar (Clerk Administrator for Village of Sundridge)

MINUTES

C1 Call to Order

The Chair called the meeting to order at 5:00 p.m.

C2 Approval of Agenda

Resolution #2025-097MC

Moved by: Budd Brown

Seconded by: Fraser Williamson

THAT the agenda for the Special Meeting of the Sundridge & District Medical Centre Committee on August 25, 2025, be approved.

| Recorded Vote: | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim | x | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

C3 Declaration of Pecuniary Interest - None

C4 Deputations - None

C5 Presentations - None

C6 Approval of Minutes - None

C7 New Business

- a) Sundridge and District Medical Centre Committee – Transition to Not for Profit
Re: Draft By-law and Articles of Incorporation

Resolution #2025-098MC

Moved By: Shawn Jackson

Seconded By: Jim Ronholm

THAT the Sundridge and District Medical Centre Committee receive the Draft By-Laws and Articles of Incorporation;

AND THAT the updates and questions as discussed be brought to the lawyer for clarification and be brought to the September 16, 2025 SDMC Meeting;

AND THAT the lawyer be requested to attend the September 16, 2025 SDMC meeting for further discussion

Recorded Vote:

Brown, Budd

For

x

Bryson, Tim

x

Jackson, Shawn

x

Ronholm, Jim

x

Williamson, Fraser

x

Bryson, Tom

x

CARRIED

Against

Abstain

C8 Correspondence - None

C9 Budget Summary & Accounts Payable – None

C10 Announcements - None

C11 Notice of Future Motion

C12 Closed Session - None

C13 Adjournment

Resolution #2025-099MC
Moved By: Jim Ronholm
Seconded By: Fraser Williamson

THAT the Sundridge & District Medical Centre Committee now adjourn at 5:52 p.m. until the next regular meeting being September 16, 2025 or at the call of the Chair.

| Recorded Vote: | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Brown, Budd | x | | |
| Bryson, Tim | x | | |
| Jackson, Shawn | x | | |
| Ronholm, Jim | x | | |
| Williamson, Fraser | x | | |
| Bryson, Tom | x | | |
| CARRIED | | | |

Tom Bryson, Chair

Christine Hickey, Recording Secretary

Regular Meeting of the Village of Sundridge Council

Wednesday, August, 20, 2025 at 6:00 p.m.

Village of Sundridge Council Chambers

PRESENT: Mayoral Elect Shawn Jackson, Councillor Luke Preston, Councillor Sharon Smith, and Councillor Fraser Williamson

STAFF: Nancy Millar, Clerk Administrator

COUNCIL MINUTES

1) CALL TO ORDER

The Chair, Mayoral Elect Jackson called the meeting to order at 6:00 p.m.

LAND ACKNOWLEDGEMENT

The Village of Sundridge would like to acknowledge that we are meeting on Williams Treaty Lands and they are the traditional home of the Anishinabek First Nations. We wish to honour the original inhabitants, thanking them for their land stewardship and recognizing our responsibilities to promote the healing of our communities through earnest and sincere application of the Truth and Reconciliation Commission recommendations. Miigwech."

2) APPROVAL OF AGENDA

Resolution #2025-189

Moved By: Fraser Williamson

Seconded By: Sharon Smith

THAT the agenda for the August 20, 2025 regular meeting be approved as circulated with the re-ordering of Item (12.1) to appear before Item (9.1).

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |

CARRIED.

3) DECLARATION OF PECUNIARY INTEREST – None

4) PLANNING MATTERS - None

5) DELEGATIONS - None

6) PRESENTATIONS - None

7) CONSENT ITEMS

[Items from the Consent List may be moved by members to be discussed under Section 9 – New Business/Action Items]

7 (E.1) Follow Up List – August 20, 2025

7 (E.2) *Moved into Committee of the Whole by Shawn Jackson*

7 (E.3) Town of Aylmer – Advocacy for increased income support thresholds for Canadian Veterans

7 (E.4) Federation of Northern Ontario Municipalities – Correspondence to Prime Minister Carney regarding a nation building case for a 2 + 1 Highway for enhanced east-west Canadian Trade

7 (E.5) Phragmites Working Group Meeting Minutes – June 19, 2025

7 (E.6) Muskoka Algonquin Healthcare Political Leaders Forum – July 10, 2025

7 (E.7) Association of Municipalities of Ontario – Correspondence to Minister McCarthy, Minister of the Environment, Conservation and Parks regarding the Dresden Waste Disposal Site (a landfill)

7 (E.8) Ministry of Municipal Affairs & Housing Save the Date Notice:
2025 Northeastern Municipal Council Workshop

7 (E.9) Association of Municipalities of Ontario – Communication to the Honourable Michael Kerzner, Solicitor General, regarding the Ontario Provincial Police Billing Model

7 (E.10) Almaguin Dark Sky Information Session

7 (E.11) Village of Burk's Falls Resolution #2025-244 – Battery Energy Storage System (BESS) Facility

7 (E.12) Letter to Premier Ford Formally Opposing the transportation and Deposition of Niobium Tailings at the Agnew Lake Tailings Management Area

7 (E.13) Joint Building Committee Permit Summary – June 2025

8) APPROVAL OF CONSENT ITEMS

Resolution #2025-190
Moved By: Sharon Smith
Seconded By: Luke Preston

THAT Items listed as Consent Items for August 20, 2025 and the recommendations contained therein be received;

AND THAT any Items for which pecuniary interest has been declared are deemed not to have been voted on or discussed by the individual making the declaration.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

Councillor Fraser Williamson assumed the Chair.

9) NEW BUSINESS/ACTION ITEMS

Mayoral Appointment – Oath of Office

I, **Shawn Jackson** have been elected to the office of **Mayor** in the Municipality of **The Village of Sundridge** do solemnly promise and declare that:

1. I will truly, faithfully and impartially exercise this office to the best of my knowledge and ability.
2. I have not received and will not receive any payment or reward, or promise thereof, for the exercise of this office biased, corrupt or in any other improper manner.
3. I will disclose any pecuniary interest, direct or indirect, in accordance with the Municipal Conflict of Interest Act.
4. I will be faithful and bear true allegiance to His *Majesty King Charles*.

And I make this solemn promise and declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Signed: Shawn Jackson Dated: August 20, 2025

12.1. By-Law No. 2025-032 Appointment By-Law (Mayor Elect)

Resolution #2025-191
Moved By: Luke Preston
Seconded By: Sharon Smith

THAT By-Law No. 2025-032, being a by-law to appoint a Head of Council for The Village of Sundridge, be approved.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Jackson, Shawn | Y | | |
| Williamson, Fraser | Y | | |
| CARRIED. | | | |

Mayor Jackson called a brief recess at approximately 6:05pm.

9.1. Council Vacancy

Resolution #2025-192

Moved By: Shawn Jackson

Seconded By: Luke Preson

WHEREAS the Council for the Corporation of The Village of Sundridge has filled the vacancy in the mayoral seat by electing a current member of Council;

NOW THEREFORE BE IT RESOLVED THAT, the Council of The Village of Sundridge declare a vacancy in the council composition,

AND THAT Council will proceed to fill this vacancy by following the procedures outlined in the Council Vacancy Policy,

AND FURTHER THAT the Nominees will appear before Council at the September 10th, 2025 Regular Meeting.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Jackson, Shawn | Y | | |
| Williamson, Fraser | Y | | |
| CARRIED. | | | |

Mayor Shawn Jackson resumed the Chair

9.2. Authorized Corporate Officers Signatories

Resolution #2025-193

Moved By: Fraser Williamson

Seconded By: Sharon Smith

THAT The Council for the Corporation of The Village of Sundridge discusses signatories for the Corporation;

AND THAT the following members of council and staff are authorized:

- Luke Preston
- Sharon Smith
- Shawn Jackson
- Fraser Williamson
- Robin Ferrante
- Christine Hickey
- Nancy Millar

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

- 9.3. ACED (Almaguin Community Economic Development) Request for Support In Principle

Resolution #2025-194

Moved By: Luke Preston

Seconded By: Fraser Williamson

WHEREAS The Village of Sundridge has adopted and supported the implementation of the 2018 Almaguin Highlands Regional Economic Development Strategic Plan and the 2021 Almaguin Brand Strategy which call for the establishment of a unified regional brand;

AND WHEREAS The Village of Sundridge recognizes the importance of aligning physical and digital elements within the collective brand strategy throughout the Almaguin Highlands Region as well as the efforts of the ACED to implement the Brand Strategy;

AND WHEREAS the ACED Brand Alignment & Regional Signage Project will enhance the use of the regional brand while promoting recreational, tourism, and business activity throughout the region;

AND WHEREAS the ACED Members' contribution to the project shall be funded through the ACED reserve;

NOW THEREFORE BE IT RESOLVED THAT The Village of Sundridge hereby declare their support in principle for the ACED Brand Alignment & Regional Signage Project as well as associated applications for financial assistance to complete the project.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

Councillor Fraser Williamson assumed the Chair

9.4. Association of Municipalities of Ontario (AMO) Conference 2025

Resolution #2025-195
Moved By: Shawn Jackson
Seconded By: Sharon Smith

THAT The Council for the Corporation of The Village of Sundridge receive the request from Mayor Shawn Jackson to attend the 2025 AMO Conference being held in Ottawa at a cost of \$1067.85 for registration and a cost of \$431.14 for accommodations,

AND THAT this will be a line item overage in the budget;

AND FURTHER THAT Council agree to cover the associated costs as per the terms specified in the Council Remuneration By-law.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

9.5. Ontario Clean Water Agency (OCWA) Update – John St Pump Station Generator

Resolution #2025-196
Moved By: Luke Preston
Seconded By: Shawn Jackson

THAT The Council for the Corporation of The Village of Sundridge receives the update regarding the John Street Pump Station Generator, from Paul Dyrda, Sr. Operations Manager at OCWA with thanks.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

9.6. Glyphosate Spraying in Nipissing Forest

Resolution #2025-197

Moved By: Shawn Jackson

Seconded By: Sharon Smith

WHEREAS The Village of Sundridge believes that the use of glyphosate is no longer an intelligent option to manage our forests,

AND WHEREAS the use of this application method at this scale will negatively affect the overall health of our waterways, and It will increase fire risk and have a cascading effect destroying biodiversity.

THEREFORE, BE IT RESOLVED THAT the Council for The Village of Sundridge call for a moratorium of the use of the current herbicide.

AND FURTHER THAT the province investigates options in forest management which promote biodiversity and overall health.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

Mayor Jackson resumed the Chair

9.7. Fall 2025 Newsletter

Resolution #2025-198

Moved By: Fraser Williamson

Seconded By: Luke Preston

THAT Council for the Village of Sundridge approve the Fall 2025 Newsletter;

AND THAT the Newsletter be included in the Tax Billing mailout in September.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

9.8. Strong Agricultural Fall Fair Parade 2025

Resolution #2025-199

Moved By: Fraser Williamson

Seconded By: Sharon Smith

THAT Council for the Village of Sundridge receive the request from Kelly Elik; Strong Agricultural Society Member to provide support for the parade to travel through the village along Main Street, starting at the public school and ending at the SSJ Arena & Hall on Saturday September 13th, 2025,

AND THAT the event organizer is to work with the Community Emergency Management Coordinator and complete the Special Event Application Form,

AND FURTHER THAT Council approves the necessary and temporary road closures to facilitate the safety of parade participants and spectators, with Staff preparing a by-law to this effect for the next regular meeting of Council.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

ITEMS MOVED INTO COMMITTEE OF THE WHOLE

Councillor Fraser Williamson assumed the Chair

7 (E.2) Association of Municipalities of Ontario – Amendments to the Blue Box Regulation and the Resource Recovery and Circular Economy Act.

Resolution #2025-200

Moved By: Shawn Jackson

Seconded By: Sharon Smith

THAT Council for the Village of Sundridge discussed item 7 E.2 being the amendments to the blue box regulation and the resource recovery and circular economy act,

AND THAT council intends on sending a letter of support to MPP Graydon Smith, and the Honourable Todd McCarthy; Minister of the Environment Conservation and Parks, and the leader of the opposition.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

Mayor Jackson resumed the Chair

10) COMMITTEE REPORTS/MINUTES

Resolution #2025-201

Moved By: Sharon Smith

Seconded By: Luke Preston

THAT Items 10 (A.1) to 10 (B.2) be received and discussed.

10 (A.1) Almaguin Community Economic Development – June 26, 2025

10 (A.2) ACED - Director Report July 24, 2025

10 (A.3) Sundridge & District Medical Centre Committee – June 17, 2025

10 (A.4) Sundridge Sunflower Festival – June 14, 2025

10 (A.5) Sundridge Sunflower Festival – June 23, 2025

10 (A.6) Central Almaguin Planning Board – March 5, 2025

10 (A.7) Central Almaguin Planning Board – April 2, 2025

10 (A.8) Central Almaguin Planning Board – April 30, 2025

10 (A.9) Central Almaguin Planning Board – June 4, 2025

10 (A.10) Sundridge Strong Fire Committee – July 10, 2025

10 (A.11) Sundridge & District Medical Centre – July 15, 2025

10 (B.1) Council Regular Meeting – July 9, 2025

10 (B.2) Special Council Meeting – August 5, 2025

| Recorded Vote | For | Against | Abstain |
|--------------------|-----|---------|---------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

11) STAFF REPORTS

11.1. Staff Memo re: Lion's Park RFP

Resolution #2025-202

Moved By: Fraser Williamson

Seconded By: Sharon Smith

THAT Staff Memo dated August 20, 2025 regarding the Lion's Park RFP for new play equipment be received,

AND THAT Council support Staff in their continued investigation into options for the new play equipment.

| Recorded Vote | For | Against | Abstain |
|--------------------|-----|---------|---------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

11.2 Staff Report – Sundridge & District Medical Centre

Resolution #2025-203

Moved By: Fraser Williamson

Seconded By: Luke Preston

THAT Council receive Staff Report S2025-014, dated August 20, 2025 regarding the Sundridge & District Medical Centre;

AND THAT Council recognizes village staff should not act outside of the scope of the administrative assignments,

AND THAT Council encourages the Sundridge & District Medical Centre Committee to continue with their intent and process to hire personnel to serve as the medical centre's facility manager.

| Recorded Vote | For | Against | Abstain |
|---------------|-----|---------|---------|
|---------------|-----|---------|---------|

| | |
|--------------------|---|
| Preston, Luke | Y |
| Smith, Sharon | Y |
| Williamson, Fraser | Y |
| Jackson, Shawn | Y |
| CARRIED. | |

12) BY-LAWS

12.2 By-Law No. 2025-XXX Roads Fouling By-Law **Draft**

Resolution #2025-204
Moved By: Sharon Smith
Seconded By: Fraser Williamson

THAT the draft Roads Fouling By-Law be received,

AND THAT Staff are directed to prepare a final by-law for the next regular meeting.

| Recorded Vote | For | Against | Abstain |
|----------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

12.3 By-Law No. 2025-033 Adoption of a Reserve Policy

Resolution #2025-205
Moved By: Fraser Williamson
Seconded By: Luke Preston

THAT By-Law No. 2025-033, being a by-law to adopt Reserve Policy # FI2025-001 be approved.

| Recorded Vote | For | Against | Abstain |
|----------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

12.4 By-Law No. 2025-034 Mobile Crisis Response Team Enhancement Grant

Resolution #2025-206

Moved By: Luke Preston

Seconded By: Sharon Smith

THAT By-Law No. 2025-034, being a by-law to enter into an Agreement between His Majesty the King in Right of Ontario as represented by the Solicitor General, and the Corporation of The Village of Sundridge be approved.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

13) ANNOUNCEMENTS

- Shawn Jackson
 - Mayor Jackson attended the (AMO) Association of Municipalities of Ontario Conference held in Ottawa. A summary of the information received will be drafted and shared at an upcoming meeting of Council.
- Sharon Smith
 - Councillor Smith attended the District Social Services Administration Board meeting in person. There were several presentations on the services offered by DSSAB such as Childcare, Housing, Income Support, Esprit Place.
- Luke Preston
 - MPP Graydon Smith is hosting a BBQ at Lion's Park this weekend on August 23rd from noon till 2pm.
 - New funding is coming out for long term care homes.
- Fraser Williamson
 - HAZMAT day is this coming Saturday, August 23rd from 10am to 2pm at the Strong Township Landfill.
- (Council Vacancy)
- Nancy Millar, Clerk Administrator
 - There is a total fire ban in place in the Village of Sundridge. Resident inquiries should be directed to the Fire Department.

14) INTRODUCTION OF FUTURE MOTIONS

Councillor Sharon Smith will introduce a motion regarding a cooling centre.

Councillor Luke Preston will introduce a motion regarding a letter of support for the forestry sector.

Councillor Luke Preston will introduce a motion regarding council polo shirts for community engagements.

15) CONFIRMING BY-LAW

Resolution #2025-207

Moved By: Sharon Smith

Seconded By: Fraser Williamson

THAT By-Law No. 2025-035, being a by-law to confirm the proceedings of Council of the Corporation of the Village of Sundridge at its regular meeting of **August, 20, 2025**, be adopted.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

16) CONSIDERATION OF A CLOSED SESSION

Resolution #2025-208

Moved By: Fraser Williamson

Seconded By: Luke Preston

THAT Council hold a Closed Session meeting as provided for by Section 239 (2)(b) & 239 (2) (c) of the Municipal Act, 2001, as amended, and the Village of Sundridge Procedural By-law No. 2021-051, immediately following this council meeting to deal with: Labour Relations or Employee Negotiations;

- Annual Performance Evaluation
 - Public Works
 - Fire

And a proposed or pending acquisition or disposition of land by the municipality or local board.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

17) ADJOURNMENT

Resolution #2025-209
Moved By: Fraser Williamson
Seconded By: Sharon Smith

THAT we do now adjourn at 7:41p.m. until the Regular Council Meeting on September, 10, 2025, or at the call of the Mayor.

| Recorded Vote | For | Against | Abstain |
|---------------------------|------------|----------------|----------------|
| Preston, Luke | Y | | |
| Smith, Sharon | Y | | |
| Williamson, Fraser | Y | | |
| Jackson, Shawn | Y | | |
| CARRIED. | | | |

Shawn Jackson, Mayor

Nancy Millar, Clerk Administrator

**CLOSED MEETING MINUTES
WEDNESDAY AUGUST 20, 2025
HELD IN THE VILLAGE OF SUNDRIDGE COUNCIL CHAMBERS**

Present: Mayor Shawn Jackson, Councillor Sharon Smith, Councillor Fraser Williamson, Councillor Luke Preston

Staff: Nancy Millar; Clerk Administrator

Start Time: 7:48 p.m.

1. Labour Relations or Employee Negotiations;
 - Annual Performance Evaluation
 - o Public Works

Council discussed the information and gave direction to the Clerk Administrator.

- o Fire

Council discussed the information and gave direction to the Clerk Administrator.

2. A proposed or pending acquisition or disposition of land by the municipality or local board; STRONG CON 10 PT LOT 25 RP 42R7444 PART 10 REG

Council discussed the information. The Clerk Administrator received direction from Council. Further information to come back to Council for continued discussion.

3. Adjournment at 8:12 p.m.

Shawn Jackson, Mayor

Nancy Millar, Clerk Administrator

DRAFT



Corporation of the Village of Sundridge

Report Number: S2025-015
Date: September 10, 2025
To: Mayor, and Members of Council
From: Robyn Ferrante, Deputy Clerk/Deputy Treasurer
Report Title: Sips Bicycle Rack Purchase

RECOMMENDATION

THAT Council receive Staff Report S2025-015 – Sips Bicycle Rack Purchase;

AND THAT Council wishes to proceed with Option #____.

BACKGROUND

Sips, a local coffee shop located at 80 Main Street, has approached the Village with a request for financial assistance to purchase a bicycle rack to be placed at their business. The cost to purchase a bicycle rack is approximately \$500.00.

OPTIONS

Option #1 – Council could assist Sips with the purchase of a bicycle rack with the contribution amount not to exceed _____

Option #2 – Council could opt not to contribute financially to the purchase of a bicycle rack to be located at Sips.

FINANCIAL CONSIDERATION

The purchase of a bicycle rack was not included in the 2025 Budget.



Corporation of the Village of Sundridge

Report Number: S2025-016
Date: September 10, 2025
To: Mayor, and Members of Council
From: Robyn Ferrante, Deputy Clerk/Deputy Treasurer
Report Title: Employee Recognition Policy

RECOMMENDATION

THAT Council receive Staff Report S2025-016 – Employee Recognition Policy

AND THAT Council direct staff to proceed with Option #____.

BACKGROUND

At the April 23, 2025 Regular Council Meeting, Council directed staff to bring a draft Employee Recognition Policy to a future meeting of Council.

Resolution# 2025-112

Moved By: Luke Preston

Seconded By: Sharon Smith

WHEREAS the Village of Sundridge values the dedication and long-term commitment of its staff;

AND WHEREAS it is important to formally recognize years of service and show appreciation through milestone awards and annual staff events;

AND WHEREAS the proposed Employee Recognition Policy outlines recognition at 5, 10, 15, and 20-year milestones, with formal in-person presentations and gifts at key intervals, and includes an annual Christmas luncheon to be organized at the Clerk's discretion and paid for by the Village as part of the staff recognition program;

NOW THEREFORE BE IT RESOLVED THAT Council directs staff to develop an Employee Recognition Policy for review and consideration by council at a future regular meeting.

ANALYSIS/OPTIONS

Staff have drafted the requested policy, which is included as an attachment to this report. However, during the process have encountered an obstacle which requires Council direction prior to proceeding.

Similar to the holiday bonus issue discussed at the May 29, 2025 Tri-Council Meeting, staff require direction on who exactly the policy will apply to and how the shared services employees will be included or not included in the policy.

Set out below are the members of the Village team, grouped by employment.

Village Staff

Clerk;
Treasurer;
Deputy Clerk/Deputy Treasurer;
Administrative Assistant;
Village Superintendent;
Assistant Village Superintendent;
Roads Labourer;
Seasonal Roads Labourer; and
Crossing Guards.

Village Staff – Part of a Shared Service (Employed by the Village)

Fire Chief;
Fire Prevention and Training Officer; and
Community Emergency Management Coordinator.

Village Staff – Part of a Shared Service (Not Employed by the Village)

Senior and Junior By-Law Enforcement Officers;
Library staff which includes the Librarian CEO and Librarian Assistant;
Sundridge and District Medical Centre Nurse Practitioner;
SSJ Arena staff;
JBC Chief Building Official and Building Inspector.

Conclusion

It is the recommendation of staff to delay the approval of the Employee Recognition Policy until the task force established at the May 29, 2025 Tri-Council meeting has brought forward a report and a decision has been made to establish a holiday bonus policy. The two policies will be closely related and in order to ensure consistent processes are followed, a delay would be beneficial.

OPTIONS

Option #1 – Council direct staff to bring forward the draft policy for approval following the Tri-Council decision.

Option #2 – Council direct staff to bring the draft policy to the September 24, 2025 Council Meeting for approval, with the policy scope to include _____.

FINANCIAL CONSIDERATION

The cost of the annual holiday luncheon can be included as part of the budget each year. For reference, the 2024 luncheon was approximately \$300.00.

The cost of the employee recognition awards will vary depending who the policy applies to, and will also vary year over year depending how many employees meet a milestone. The amounts required will be known in advance each year and can be included in the applicable budget.

ATTACHMENTS

1. Draft Employee Recognition Policy



Village of Sundridge

Corporate Policy

Schedule "A" to By-law No. 2025-XXX

| | |
|---|----------------------------------|
| POLICY: Employee Recognition Policy | COUNCIL APPROVAL DATE: |
| POLICY NUMBER: CO-2025-XX | SUPERCEDES POLICY NUMBER: |

Employee Recognition Policy

1. POLICY STATEMENT

The Village of Sundridge is committed to providing a positive and appreciative work environment for its employees. The purpose of this policy is to celebrate the service accomplishments of staff as representatives of the Village.

Further, the Village has adopted this policy to ensure that fair and consistent procedures are followed in regard to Employee Recognition.

2. SCOPE

This policy applies to _____

This policy will be effective as of the approval date, retroactive awards will not be presented.

3. POLICY DETAILS

3.1 Milestones

Staff will be recognized at the following service milestones:

| Years of Service | Service Award |
|------------------|---|
| 5 | \$50.00 Gift Certificate and Recognition Certificate |
| 10 | \$100.00 Gift Certificate and Recognition Certificate |
| 15 | \$150.00 Gift Certificate and Recognition Certificate |
| 20 | \$200.00 Gift Certificate and Recognition Certificate |
| 25 | \$250.00 Gift Certificate and Recognition Certificate |
| 30 | \$300.00 Gift Certificate and Recognition Certificate |
| 35 | \$350.00 Gift Certificate and Recognition Certificate |



Village of Sundridge

Corporate Policy

3.2 Recognition Ceremony

Staff who reach the above milestones during the year will be recognized at the annual Christmas luncheon. The luncheon will be organized at the discretion of the Clerk and paid for by the Village. Council will be in attendance for the beginning of the luncheon to present the awards to applicable staff.

3.3 Retirement

Staff who retire from the Village with a minimum of 10 years of service will be presented with a plaque in recognition of their years of service. The plaque will be presented to the staff member at a Council meeting during the presentations segment of the agenda.

In addition, a plaque will be placed in the lobby of the municipal office. Upon retirement, staff will have their names, title at retirement, and years of service added to the plaque.

3.4 Resigning Employee Recognition

An employee who meets any of the criteria below is not eligible for the awards set out in this policy:

- a. is dismissed;
- b. is a party to litigation brought by or against the Village with regard to that person's employment with the Village;
- c. resigned from their position during the year a milestone would have been achieved.

3.5 Administration

Staff service years will be tracked by the finance department. Amounts required to fulfill the service awards will be included in the budget each year, when applicable. Any applicable Canada Revenue Agency Legislation will be applied to any and all amounts received.

CORPORATION OF THE VILLAGE OF SUNDRIDGE

BY-LAW No. 2025-036

**BEING A BY-LAW FOR PROHIBITING OR REGULATING THE OBSTRUCTING,
ENCUMBERING, INJURING OR FOULING OF HIGHWAYS OR BRIDGES**

WHEREAS *The Municipal Act, R.S.O., 2001* Section 10 (1) Authorizes Broad authority, to single-tier municipalities so that they may provide any service or thing that the Municipality considers necessary or desirable for the public. 2006, c. 32, Sched. A, s. 8.;

AND WHEREAS *The Municipal Act, 2001, S.O. c. 25, Section 10(6)* authorizes the Council of a Municipality to pass By-laws respecting health, safety, and well-being of persons;

AND WHEREAS *The Municipal Act, 2001, S.O. c.25, Section 391(1)* authorizes the Council of a Municipality to impose fees and charges for services provided;

AND WHEREAS *The Municipal Act, 2001, S.O. c.25, Section 434.1 (1)* authorizes the Council of a Municipality without limiting sections 9, 10 and 11, that a Municipality may require a person, subject to such conditions as the Municipality considers appropriate, to pay an administrative penalty if the Municipality is satisfied that the person has failed to comply with a By-law of the Municipality passed under this Act. 2017, c. 10, Sched. 1, s. 75.

NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of The Village of Sundridge enacts as follows:

SHORT TITLE: This By-law may be cited as “The Roads Fouling By-Law”.

1. DEFINITIONS:

- 1.1 **“Bridge”** means a public bridge and includes a bridge forming part of a highway or on, over or across which a highway passes.
- 1.2 **“By-law Enforcement Officer”** includes any person so designated by Council to administer and enforce this By-Law.
- 1.3 **“Council”** shall mean the Council of the Corporation of the Village of Sundridge.
- 1.4 **“Chief Building Officer”** includes any person so designated by Council and having the authority to issue building permits.
- 1.5 **“Highway”** means a common and public highway within or forming a boundary of the Municipality and includes a street and a bridge forming part of a highway or on, over or across which a highway passes, this shall include undeveloped or unused road allowances.
- 1.6 **“Municipality”** shall mean The Corporation of the Village of Sundridge.
- 1.7 **“Occupant”** means any person(s) over the age of eighteen (18) who is a tenant or lessee, or otherwise in lawful possession of a parcel of real property capable of being legally described in a deed or transfer who shall constitute the occupant or occupants of that real property.
- 1.8 **“Owner”** means any of the following: A person who is shown as one of the registered owners of real property in the records of the Land Registry or Land Titles Office or a person who is shown as the assessed owner of real property on a current assessment roll for the Municipality or a person who, for the time being, is managing or receiving rent of the land or premises, whether on his own account or as an agent or trustee for any other person.

- 1.9 **“Public Highway”** except in so far as they have been stopped up according to law, includes all allowances for roads made by the Crown surveyor, all highways laid out or established under the authority of any statute, all roads on which public money has been spent for opening them or on which labour has been usually performed, all roads passing through Indigenous lands, all roads dedicated by the owner of the land to public use, and all alterations and deviations or and all bridges over any such allowance for roads.
- 1.10 **“Running at large”** means unattended by a competent person.
- 1.11 **“Sewage”** includes drainage, storm water, residential, commercial, and industrial waste.
- 1.12 **“Stop Up”** means that highway land ceases to be a highway, and the public rights of way are extinguished when an applicant completes the road closing process through the proper authority (Council).

2. DAMAGES

- 2.1 An owner and/or occupant of land or anyone acting on behalf of an owner and/or occupant of land shall not permit the crossing of curbing's, sidewalks or paved boulevards by vehicles delivering materials to or removing materials from abutting land on which a dwelling and/or building may or may not be erected.
- 2.2 The owner and/or occupant of the land shall take all necessary steps to prevent building material, waste, soil, or any other thing from being spilled or tracked onto a highway by vehicles going to or coming from the land.
- 2.3 In addition to any penalty otherwise provided by law, the owner and/or occupant shall be responsible to the Municipality for the cost of removing such building material, waste, soil, or any other thing. Such cost will be recovered through the administrative monetary penalty system of the Village of Sundridge.
- 2.4 The cost of the repair shall be recovered by the Village through the administrative monetary penalty system. The owner and/or the occupant shall be liable to pay these costs to the Municipality and the Municipality will pursue any other collection mechanisms available to the Municipality pursuant to the Regulations or at law which may include deeming the outstanding amount to be unpaid taxes and adding this outstanding amount to the tax roll and collecting it in the same manner as Municipal Taxes.

3. ENCROACHMENT

- 3.1 Subject to any written agreement with the Municipality to the contrary the owner or occupant of land shall remove any doorsteps, porches or other erections or things projecting into or over any highway or bridge.
- 3.2 In addition to any penalty otherwise provided by law, the owner and/or occupant shall be responsible to the Municipality for the cost of removing any doorsteps, porches or other erections or things projecting into or over any highway or bridge.

4. OBSTRUCTION

- 4.1 No person shall build or maintain a fence on any highway or place or deposit firewood or any other thing calculated to obstruct it or to obstruct or interfere with public travel on it, on any highway or bridge.
- 4.2 Any person who has built, maintained, placed, or deposited any such thing calculated to obstruct any highway or bridge or interfere with public travel on it, on any highway or bridge, shall be required to remove such thing.
- 4.3 No person shall stop up a public highway without doing so according to law and shall be guilty of an offence.
- 4.4 In addition to any penalty otherwise provided by law, the person who has placed any thing on a highway calculated to obstruct it or to obstruct or interfere with public travel on it, on any highway or bridge, shall be responsible to the Municipality for the cost of removing such things.

5. WASTE AND DEBRIS

- 5.1 No person shall throw, place, or deposit any dirt, filth, glass, handbills, paper or other rubbish or the carcass of any animal, on any highway or bridge.
- 5.2 No person shall dump or dispose of residential wastes, commercial wastes, industrial wastes, or any other waste on a public highway and shall be guilty of an offence.

6. CULVERTS DITCHES

- 6.1 No person shall obstruct any culvert or ditch upon a highway.
- 6.2 No person shall dump or dispose of sewage, other than natural surface drainage or surface storm water, in a culvert or ditch upon a highway and shall be guilty of an offence.
- 6.3 No person shall dump residential wastes, commercial wastes or industrial wastes in a culvert or ditch upon a highway and shall be guilty of an offence.
- 6.4 In addition to any penalty otherwise provided by law, the person who has dumped commercial wastes and industrial wastes on a highway, or in the culverts or ditches upon a highway shall be responsible to the Municipality for the cost of removing such commercial and industrial wastes.

7. LIVESTOCK AND ANIMALS

- 7.1 No owner or person in charge of cattle, horses, livestock, or other animal shall permit such animals to run at large or trespass upon a highway or bridge.
- 7.2 No owner or person in charge of cattle, horses, livestock, or other animal shall fail to remove excrement from a highway or a bridge.
- 7.3 No owner or person in charge of cattle, horses, livestock or other animal or animals shall permit such animal or animals to trespass upon private property.
- 7.4 All of the provisions of the *Pounds Act, R. S. O. 1990, c.P.17*, shall apply to The Corporation of the Village of Sundridge.

8. PENALTIES

8.1 Every person and/or owner and/or occupant who contravenes and/or directs another person(s) to contravene and/or permits another person the doing of any act which contravenes any of the provisions of this By-law is guilty of an offence and may be subject to:

- Recovery costs, fees, fines, penalties, and/or charges under the Administrative Monetary Penalties By-law and/or
- fees or charges as per the current Fees and Charges By-law and/or

And further, in addition to any other remedy and to any other penalty, the person may also be prohibited from continuing or repeating the offence in accordance with the provisions of section 442 of the *Municipal Act*.

8.2 Fees, fines, penalties, and/or charges are as Schedule “A” attached and are to be incorporated into the current Administrative Monetary Penalty System By-Law.

9. ENFORCEMENT

9.1 That this By-law shall come into force and effect on the date of passing.

9.2 Nothing herein shall be deemed to limit the ability of the Ontario Provincial Police to enforce this By-law at any time.

9.3 The enforcement of the By-law is assigned to any By-law Enforcement Officer for the Municipality.

10. REPEAL

10.1 That this By-law shall repeal any prior Village of Sundridge Road Fouling By-Law.

11. SEVERABILITY

11.1 All sections of this By-law shall be deemed to be separate and independent and the invalidity of any section or provision thereof shall not affect the remaining sections.

Read a FIRST, SECOND, and THIRD time and finally PASSED this 10th day of September, 2025.

THE CORPORATION OF THE
VILLAGE OF SUNDRIDGE

Mayor

Clerk Administrator

SCHEDULE “A”

TO BY-LAW 2025- 036 Road Fouling

| Item | Short Word Form Wording | Provision Creating/Defining Offence | Penalty |
|------|---|--|---------|
| 1 | Crossing curbing, sidewalk, or paved boulevards | 2.1 | \$300 |
| 2 | Spill or track building material, waste, or soil | 2.2 | \$300 |
| 3 | Failure to remove any doorsteps, porches or other erections or things | 3.1 | \$300 |
| 4 | Build/maintain fence – Obstruct or interfere with public travel | 4.1 | \$300 |
| 5 | Failure to remove obstruction | 4.2 | \$300 |
| 6 | Stop up public highway | 4.3 | \$300 |
| 7 | Throw, place, deposit rubbish or animal carcass | 5.1 | \$300 |
| 8 | Dump/dispose of waste on highway | 5.2 | \$300 |
| 9 | Obstruct culvert or ditch | 6.1 | \$300 |
| 10 | Dump sewage in culvert or ditch | 6.2 | \$300 |
| 11 | Dump waste in culvert or ditch | 6.3 | \$300 |
| 12 | Permit animal(s) to run at large/trespass on highway or bridge | 7.1 | \$300 |
| 13 | Failure to remove excrement | 7.2 | \$300 |
| 14 | Permit animal(s) to trespass on private property | 7.3 | \$300 |

THE CORPORATION OF THE VILLAGE OF SUNDRIDGE

BY-LAW NO. 2025-037

Being a By-Law to Amend By-Law No. 2019-048, being a By-Law to regulate traffic and to govern and control the parking of vehicles in the Village of Sundridge.

WHEREAS the Council of the Corporation of the Village of Sundridge deems it expedient to amend a portion of By-Law No. 2019-048 for a specified period.

NOW THEREFORE the Council of the Corporation of the Village of Sundridge enacts as follows:

1. That Main Street will be closed from the intersection of William Street and Main Street to Albert Street and Main Street Intersection, from 9:30 a.m. until 11:00 a.m. on Saturday, September 13, 2025 for the Strong Agricultural Society Fall Fair Parade as per Schedule 'A' attached hereto.
2. That Albert Street will be closed from the intersection of Albert Street and Main Street to 14 Albert Street (Sundridge, Strong and Joly Arena), from 9:30 a.m. until 11:00 a.m. on Saturday, September 13, 2025 for the Strong Agricultural Society Fall Fair Parade as per Schedule 'A' attached hereto. The portion of the Parade Route which crosses Highway 124 will not be subject to this road closure.
3. In the event of a medical or other emergency, entry by EMS, Fire, Police will be permitted.
4. Parking on the North side of Edward Street will be permitted one hour before and one hour after the hours of the Strong Agricultural Society Fall Fair as per Schedule 'B' attached hereto.

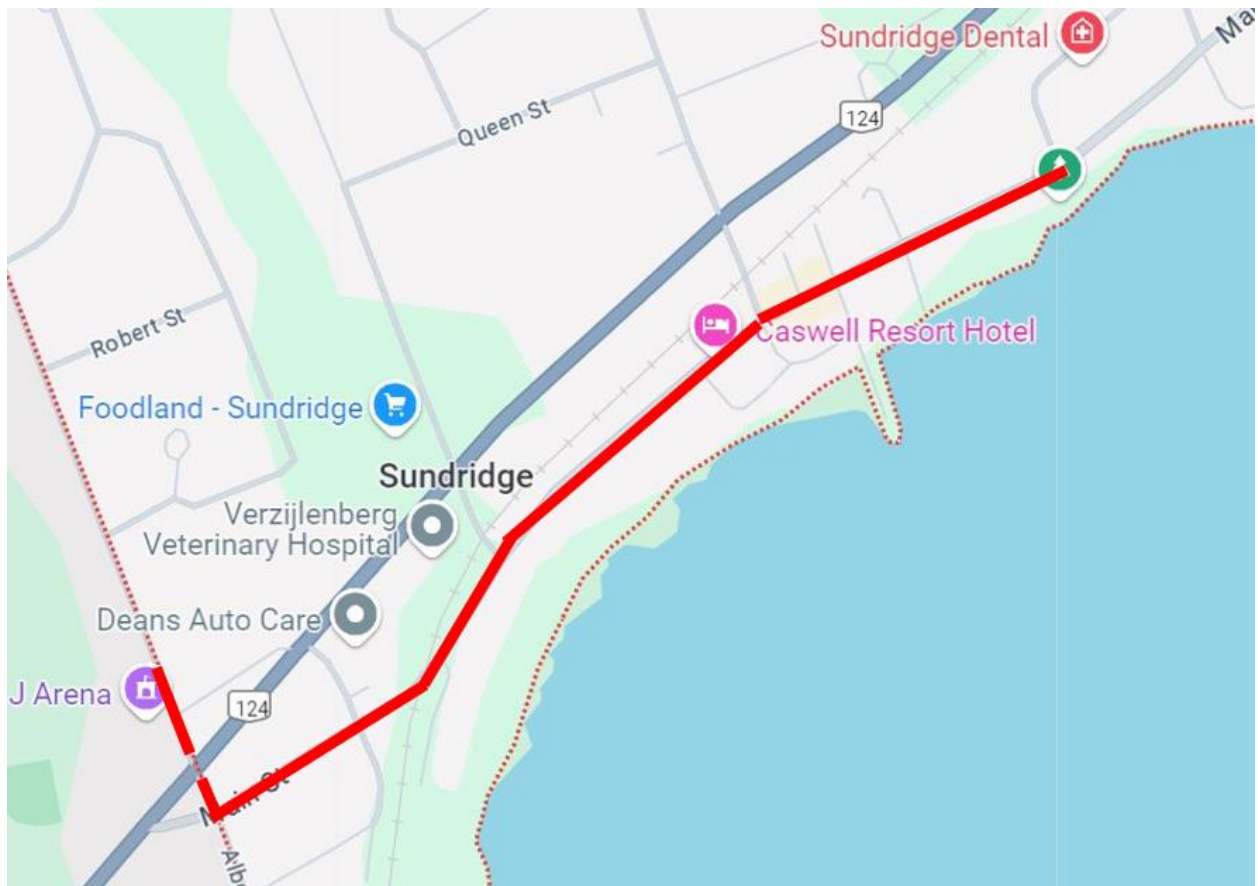
PASSED THIS 10th DAY OF SEPTEMBER 2025.

Shawn Jackson, Mayor

Nancy Millar, Clerk Administrator

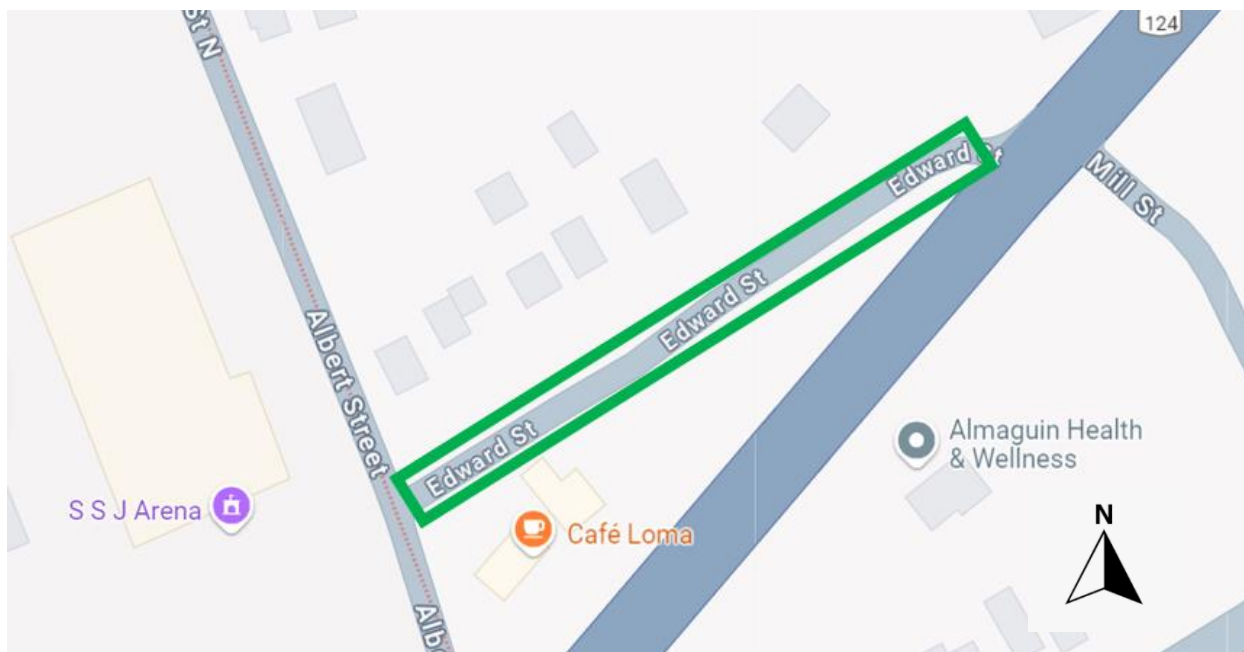
SCHEDULE 'A'

BY-LAW 2025-037



SCHEDULE 'B'

BY-LAW 2025-037



THE CORPORATION OF THE VILLAGE OF SUNDRIDGE

BY-LAW NO. 2025-038

Being a By-Law to confirm the proceedings of the Council of the Corporation of The Village of Sundridge at its Regular Meeting September 10, 2025.

WHEREAS pursuant to Section 5(1) of the Municipal Act, 2001, S.O. 2001, c.25 as amended, the powers of a municipality shall be exercised by its Council; and

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

WHEREAS it is deemed expedient that the proceedings of the Council of the Corporation of the Village of Sundridge at this session be confirmed and adopted by by-law.

NOW THEREFORE the Council of the Corporation of The Village of Sundridge hereby enacts as follows:

1. That the actions of the Council of the Corporation of the Village of Sundridge in respect of all recommendations in reports and minutes of committee, all motions and resolutions and all actions passed and taken to the Council of the Corporation of the Village of Sundridge, documents and transactions entered into during the September 10, 2025 meeting of council, are hereby adopted and confirmed, as if the same were expressly embodied in this by-law.
2. That the Mayor and proper officials of the Corporation of the Village of Sundridge are hereby authorized and directed to do all the things necessary to give effect to the action of the Council of the Corporation of the Village of Sundridge during the said meeting referred to in paragraph 1 of this by-law.
3. That the Mayor and Clerk Administrator are hereby authorized and directed to execute all documents necessary to carry out the action taken by this council as described in Section 1 of this by-law and to affix the Corporate Seal of the Corporation of the Village of Sundridge to those documents requiring the Corporate Seal referred to in said paragraph 1.

PASSED THIS 10TH DAY OF SEPTEMBER, 2025

Shawn Jackson, Mayor

Nancy Millar, Clerk Administrator