

Township of Admaston/Bromley  
Second Monthly Meeting  
Thursday, May 18<sup>th</sup>, 2023 @ 7:30 p.m.

AGENDA

1. Call Meeting to Order
2. Moment of Silence
3. Approval of Agenda
4. Disclosure of Pecuniary Interest
5. Minutes
  - 5a Resolution to adopt Minutes of Council Meeting [May 4<sup>th</sup>, 2023](#).
6. Delegations and Guests
  - 6a Welch LLP – Accountants (Financial Statements)
7. **Planning and Economic Development Committee** – Chair Keith Gourley, Committee Member Kevin LeGris
  - 7a [Building and Sewage Report – April](#)
  - 7b [Temporary Use Agreement – 384 Spence Road](#)  
[Letter from Owners](#)
8. **Community Service Committee** – Chair Angela Field, Committee Member Brian Hamilton
  - 8a [Douglas Recreation Minutes – April 12, 2023](#)
  - 8b [Bonnechere Valley Recreation Agreement Report](#)
9. **Operations Committee** – Chair Brian Hamilton, All of Council
  - 9a [April Public Works Report](#)
10. **Waste Management Committee** – Chair Michael Donohue, All of Council
  - 10a
11. **Finance and Administration Committee** – Chair Michael Donohue, All of Council
  - 11a Financial Statements – to be provided at meeting
  - 11b [Payment Register – April 2023](#)

12. **Protective Services Committee**- Chair Kevin LeGris, Committee Member Angela Field

12a Fire Committee Minutes – March 2023

12b Fire Committee Minutes – April 2023

12c Fire Chief's Report – April 2023

12d Fire Chief's Report – May 2023

12e Emergency Management and Civil Protection Act - 2022 Compliance Report

13. **County of Renfrew** – Mayor Michael Donohue

13a

14. **By-Laws**

14a 2023-21 – Temporary Secondary Dwelling

15. Old Business

15a Action Tracking List

16. New Business

17. **Closed Session**

17a

18. Confirmatory By-Law

18a 2023-22 being a by-law to confirm proceedings of Council Meeting

19. Question Period

20. Adjournment

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**PLEASE NOTE** "Submissions received by the public, either orally or in writing may become part of the public record/package".

**Council Information**

Township of Admaston/Bromley  
First Monthly Meeting

Council met for their first monthly meeting on Thursday May 4<sup>th</sup>, 2023. Present were Mayor Michael Donohue, Deputy Mayor Kevin LeGris, Councillors Keith Gourley, Angela Field, and Brian Hamilton.

Deputy Mayor Kevin LeGris arrived at 7:43 pm.

Staff Members present were CAO/Clerk Jennifer Charkavi, Treasurer/Deputy CAO/Clerk Kelly Coughlin, Public Works Superintendent (Acting) Steve Visinski and Finance Clerks Andrea Leclair and Meagan Jessup. Also present was Audio/Video System Specialist Nate MacIsaac.

**Agenda Items 1 and 2 – Call Meeting to Order and Moment Silence**

Mayor Donohue called the Meeting to Order at 7:30 pm. A moment of silence followed.

**Agenda Item 3 – Approval of Agenda**

**Resolution No. 01/05/23**

Moved by Angela Field, seconded by Keith Gourley.

BE IT RESOLVED that Council approve the Agenda for May 4<sup>th</sup>, 2023, Regular Council Meeting.

Carried

**Agenda Item 4 – Disclosure of Pecuniary Interest**

None.

**Agenda Item 5 – Minutes**

**5a** Resolution to adopt Minutes of the Regular Council Meeting April 20<sup>th</sup>, 2023.

**Resolution No. 02/05/23**

Moved by Moved by Angela Field, seconded by Keith Gourley.

BE IT RESOLVED that Council adopt the following meeting Minutes:

- April 20<sup>th</sup>, 2023, Regular Council Meeting

Carried

**Agenda Item 6 – Delegations and Guests**

None.

**Agenda Item 7 – Planning and Economic Development Committee** – Chair Keith Gourley, Committee Member Kevin LeGris

None.

**Agenda Item 8 – Community Service Committee** – Chair Angela Field, Committee Member Brian Hamilton

**8a** Library Board Minutes – March 2023  
Treasurer's Report & CEO's Report – April 2023

**Resolution No. 03/05/23**

Moved by Angela Field, seconded by Keith Gourley

BE IT RESOLVED THAT Council receive the following:

- Library Board Minutes – March 28, 2023
- Treasurer's Report – April 2023
- Library CEO's report – April 2023

Carried

**Agenda Item 9 – Operations Committee** – Chair Brian Hamilton, All of Council

**9a** McMahon Road Report

Mayor Donohue advised that the resolution identifies McMahon Road as an emergency repair, however it is important to note that the road is safe for travel at this time.

**Resolution No. 04/05/23**

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED THAT the Township of Admaston/Bromley Committee recommends that Council request the County of Renfrew to review the McMahon Road Culvert as it has met the requirements of County of Renfrew Policy P02 – Bridges and all predecessor County Bridge Policies from the time it was installed, that it was an oversight that it was not transferred previously to the County and that it should now be adopted into the County's jurisdiction;

AND BE IT FURTHER RESOLVED THAT the McMahon Road Culvert is also an emergency repair at this time as per the County of Renfrew policy.

Carried

**9b** Gravel Tender Extension Report

**Resolution No. 05/05/23**

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED that Council accepts the extended terms of the gravel tender from Cavanagh Construction at a price of \$13.15 per tonne for the year 2023.

Carried

**9c** Winter Sand Extension Report

**Resolution No. 06/05/23**

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED that Council accepts the extended terms of the winter sand tender from Barr's Sand and Gravel at a price of \$9.89 per tonne for the year 2023.

Carried

**9d** Pull-type Surplus Grader Report

**Resolution No. 07/05/23**

Moved by Brian Hamilton, seconded by Keith Gourley.

BE IT RESOLVED THAT Council deem the pull type grader surplus and advertise for sale to the highest bidder.

Carried

**Agenda Item 10 – Waste Management Committee** – Chair Michael Donohue, All of Council

None.



**Agenda Item 11 – Finance and Administration Committee** – Chair Michael Donohue, All of Council

None.

**Agenda Item 12 – Protective Services Committee** – Chair Kevin LeGris, Committee Member Angela Field

None.

**Agenda Item 13 – County of Renfrew** – Mayor Michael Donohue

**13a** County Council Summary – April 2023

**Resolution No. 8/05/23**

Moved by Keith Gourley, seconded by Brian Hamilton.

BE IT RESOLVED THAT Council accepts the County Council Summary for April 2023 as information.

Carried

**Agenda Item 14 – By-Laws**

None.

**Agenda Item 15 – Old Business**

**15a** Action Tracking List

**Resolution No. 09/05/23**

Moved by Keith Gourley, seconded by Brian Hamilton.

BE IT RESOLVED that Council receive the Action Tracking List.

Carried

**Agenda Item 16 – New Business**

None.

**Agenda Item 17 – Closed Session**

**17a** Osceola Landfill Expansion

As per Section 239 2 (c) – A proposed pr pending acquisition of disposition of land by the municipality or local board.

More specifically to discuss the Osceola Landfill.

**Resolution No. 10/05/23**

Moved Keith Gourley, seconded by Brian Hamilton.

BE IT RESOLVED THAT Council move into a Closed Session at 8:16 p.m.

As per Section 239 2 (c) – A proposed pr pending acquisition of disposition of land by the municipality or local board.

More specifically to discuss the Osceola Landfill.

Carried

Finance Clerks Andrea Leclaire, Meagan Jessup and Audio/Video System Specialist Nate MacIsaac left the council chambers at 7:43 p.m.

*Council rose from Closed Session at 8:30 pm and had nothing to report.*

**Agenda Item 18 – Confirmatory By-Law**

**18a** By-law 2023-20 being a by-law to confirm proceedings of Council Meeting

**Resolution No. 11/04/23**

Moved Keith Gourley, seconded by Brian Hamilton.

BE IT RESOLVED that By-law 2023-20, being a By-law to Confirm the Proceedings of the Council of the Township of Admaston/Bromley at the meeting held May 4<sup>th</sup>, 2023, be now numbered, deemed read three times and passed.

Carried

**Agenda Item 19 – Question Period**

None.

**Agenda Item 20 – Adjournment**

**Resolution No. 12/05/23**

Moved Angela Field, seconded by Keith Gourley

BE IT RESOLVED that the Thursday, May 4<sup>th</sup>, 2023, Township of Admaston/Bromley Council meeting be adjourned at 8:32 p.m.

Carried

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
CAO/Clerk

**Township of Admaston/Bromley**  
**477 Stone Road, R.R. #2**  
**Renfrew, ON**  
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**REPORT**

Date: May 18, 2023

To: Council

From: Meagan Jessup

Re: Building and Sewage Report

**Discussion:**

Below is a comparison of the Building Permits from 2023 and 2022 for April.

April 2023	New Residence Permits	New Residence Permit Values	Other Permits	Other Permit Values	Total Permits	Total Value
Monthly	2	750,000.00	10	1,070,000.00	12	1,820,000.00
Year to Date	4	1,700,000.00	19	1,679,000.00	23	3,379,000.00
April 2022						
Monthly	4	1,850,000.00	7	1,990,000.00	11	3,840,000.00
Year to Date	5	2,250,000.00	22	2,709,000.00	27	4,959,000.00

Permit Breakdown Comparison			
	2021	2022	2023 to date
Dwellings	12	18	4
Commercial	-	-	
Agricultural & Farm	5	12	3
Other (Ex. Additions, Porches, Sheds, Decks)	65	59	16
Total Building Permits	82	89	23
Septic Permits	24	30	6
Demolition Permits	-	5	-
Grand Total	103	124	29

Total Monthly Building Permits - Previous Years													
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
2021	-	-	11	20	7	3	10	9	17	3	1	1	82
2022	-	11	5	11	11	20	14	5	6	3	2	1	89
2023	-	-	11	12	-	-	-	-	-	-	-	-	23

**People Consulted:**  
None.

**Recommendation for Council:**

BE IT RESOLVED THAT Council accepts this report as information.

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**REPORT**

Date: May 18<sup>th</sup>, 2023  
To: Council  
From: Meagan Jessup  
Re: Temporary Use Agreement

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**Background:**

Michael and Jerry Enright have requested a Temporary Use Permit for the property located at 384 Spence Road. They are constructing a new dwelling and are requesting to use the existing dwelling until the new dwelling is constructed. The existing structure, if permitted will become a temporary dwelling until such time as an Occupancy permit has been granted by the Chief Building Official. The temporary dwelling will then be demolished to the satisfaction of the CBO 2 months afterwards. The new dwelling is anticipated to take approximately one year to complete.

**Financial Implications:**

None at this time.

**People Consulted:**

Chief Building Official  
CAO/Clerk

**Recommendation for Council:**

BE IT RESOLVED that Admaston/Bromley Council approve By-Law 2023-21, being a By-Law to authorize the Township to enter into an agreement with Michael and Jerry Enright to permit an existing dwelling to remain onsite while a new dwelling is being constructed.

May 1, 2023

To Whom It May Concern,

I am writing to you today to seek permission to construct a new dwelling on the property of 384 Spence Road in Douglas, Ontario while continuing to leave the existing dwelling in place until the new dwelling is completed and an occupancy permit has been obtained.

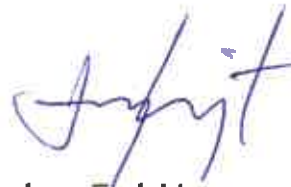
The existing structure will be a temporary dwelling only and will be demolished to the satisfaction of the chief building official no later than two months after obtaining a occupancy permit. The build is planned to begin the 3rd of July 2023 and should take no more than one year to complete, ending by May 2024.

The build will be a two storey single family home with a square footage of 2240 square feet on an agricultural property. The property is owned in conjunction with Enright Dairy Farms inc. in the Township of Admaston Bromley in Renfrew County.

Thank you,



Michael Enright  
613-312-9573



Jerry Enright  
613-312-9177

## **DOUGLAS RECREATION COMMITTEE Minutes from Apr.12th, 2023**

**Attended:** Jesse Welch, Robert Lorbetksie, Shawn McFarlane, Teresa Lynch, Maureen, Angela McHale

**Guests:** Meagan Jessup and David Dobson

**Send their Regrets:** Christine Selles, Lindsay Rowan, Sarah & Bev Shafer

**Start @ 7:05pm End @ 8:35pm**

**Finances:** \$45,042.46 with this past Frosty fun

### **Motion to accept minutes from Mar. 1<sup>st</sup>, 2023, presented.**

1<sup>st</sup> Bev, 2<sup>nd</sup> Shawn - ALL IN FAVOUR - passed.

**Volleyball:** Dave – see note he provided; he will continue to run the volleyball program this year. 2023 will have Rec (16 teams), competitive (10 teams) and Spikes on the beach – kids program (ages 9-14) New rate for teams \$200 (motion put forward & passed) Schedule for season: Mon – Spikes on Beach, Tuesday Comp. Team, Thurs. Rec, Fri., Comp 2's End of year tournaments Aug 19<sup>th</sup> & 20<sup>th</sup>. Going to get scoreboards so no more clip boards to mark scores.

**CANADA DAY - in** Douglas for 2023, Meagan will get school permit for gym, RyJ's not available, options are games trailer, animals, fire department, a slip and slide, military display?

**BALL UPDATE: SOFTBALL ONLY.** – Any fast ball players will be directed to outlining associations as we don't have the numbers to support full teams for any age group.

*Registration Dates:* Apr. 18<sup>th</sup> 630pm – 8pm & Apr. 25<sup>th</sup> same time

Payments can be with Cash, cheque or etransfer to ( [douglasfrotyfun@gmail.com](mailto:douglasfrotyfun@gmail.com))

- Jess will make signage to be put on Facebook page – everyone please “share.”
- We will need to purchase balls – Ang will look and provide update.
- 8 teams for Adult Mixed Softball - \$400 per team to play.

### **Miscellaneous**

*Community Yard Sale* in Parking lot May 20<sup>th</sup>. \$20 per space and those fees will go to local charity group.

- ask Church for approval to use parking lot.
- advertise on social media page – everyone please “share.”
- *Firewood* already ordered for this coming winter – Robert.
- *Window repair* – glass ordered - \$318.
- *Thank you cards* signed for all who donated to Frosty Fun and signed by rec group – Jesse to mail out.
- *Fire Map* needed – *Fire extinguishers* need to be charged, get FD to let us know if we have enough for size of building.

**Rink Building Meeting:** Wed. May 10th – 7pm – WORK bee for volleyball courts

***Thank you for everyone's attendance, great input and continued volunteer work!!!***

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**REPORT**

Date: May 18, 2023  
To: Council  
From: Jennifer Charkavi  
Re: Bonnechere Valley Recreation Agreement

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**Background:**

At the April 20, 2023 Council meeting, staff brought forth the report concerning the Bonnechere Valley Recreation Agreement.

Summary of that report: In 2021, the Township of Admaston / Bromley was contacted by the Township of Bonnechere Valley to consider renewing the Recreation Agreement in the amount of \$3,000 per year, including an annual increase of 2% per year. Council declined this and respectfully requested to continue with status quo. Under the current format, the user pays \$100, and the Township of Admaston / Bromley covers the \$100 user fee. The Township of Bonnechere Valley invoices the Township of Admaston / Bromley on an annual basis for our portion of the user fees.

In 2022, the Township of Bonnechere Valley approached the Township of Admaston / Bromley again requesting that Council consider entering into a new Recreation Agreement. Again, the Township of Admaston / Bromley declined and requested to remain status quo since numbers were dropping and if the Township paid the whole cost it would be more than \$100 per ratepayer.

The Township of Bonnechere Valley is once again requesting the Township of Admaston / Bromley consider entering into a new recreation agreement however, this time they have lowered the annual user fee to \$2,000 per year, with a 2% increase each year for the next 5 years.

In the 2022/2023 season, twelve (12) users participated in recreation programs offered by the Township of Bonnechere Valley at a cost of \$2,400, \$1,200 paid by the Township of Admaston / Bromley and \$1,200 paid by the users.

One of the primary reasons the Township of Bonnechere Valley is requesting the Township of Admaston / Bromley to consider entering into a new Recreation Agreement is due to the collection issues they have had in the past. Under the current agreement structure, the Township of Bonnechere Valley administers the entire program. Each year they have to “chase” users down for their portion of the user fees owed to the Township of Bonnechere Valley.

This year, one user’s child was not permitted to participate in the hockey finals due to non-payment. To further compound collection issues, this user was a non-resident of the Township of Bonnechere Valley, making it even more difficult to recoup payment. As a result, the Township of Bonnechere Valley is not interested in continuing with the current recreation agreement format. If there is no agreement going forward, residents will pay the full amount and bring their receipt to the Township Office for reimbursement of the \$100. It is important to note that staff have no issue with this process.

### **Discussion:**

At the April 20, 2023, Council meeting Council requested information concerning the Town of Renfrew Recreation Services Agreement.

The annual fees for that agreement are as follows:

2019	\$20,900
2020	\$11,300
2021	\$24,300
2022	\$26,100
2023	\$27,800

In 2022, the Town of Renfrew records indicated a total of 238 residents of the Township of Admaston/Bromley participated in recreation programs offered by the Town of Renfrew. That equates to \$109.67 per user.

In 2021, the Town of Renfrew records indicated a total of 192 residents of the Township of Admaston/Bromley participated in recreation programs offered by the Town of Renfrew. That equated to \$126.56 per user. It should be noted that in 2021, recreation programs were still being impacted by COVID-19.

### **Financial Implications:**

The Town of Renfrew Recreation Services Agreement expires December 31, 2023. Staff have engaged the Town to commence discussions for a new five-year agreement. Staff anticipate that this new agreement may include provisions related to the costs of offering recreational services at the renovated facility.

The Township of Bonnechere Valley is asking for an agreement beginning at \$2,000, starting in 2023, with an escalating scale of 2% per year. In 2022, there were 1,200 recreation users and if we use the same formula as for Renfrew, that equates to \$166.66 per user. ( $\$2000 \div 12 = \$166.66$ )



It is difficult to determine what municipality residents will participate in recreation programming however, ensuring that our residents have equal opportunities for recreation is important.

From a budgeting perspective, knowing the annual user fee amounts makes the budget and forecast process more efficient. As such, Staff recommend Council enter into a new **three-year** Recreation Agreement with the Township of Bonnechere Valley instead of 5 years to then reassess.

**People Consulted:**

Treasurer-Deputy CAO/Clerk

**Recommendation for Council:**

BE IT RESOLVED THAT Council enter into a Recreation Agreement with the Township of Bonnechere Valley for the years, 2023, 2024 and 2025;

AND BE IT RESOLVED THAT Council direct staff to bring a report back to Council summarizing resident participation in the fall of 2025 so that Council may utilize that information to establish parameters for a new agreement.

2022 TOWNSHIP PARTICIPANT NUMBERS

HORTON TOWNSHIP		ADMASTON/BROMLEY		MCNAB/BRAESIDE		GREATER MADAWASKA	
Minor Hockey	59	Minor Hockey	38	Minor Hockey	16	Minor Hockey	24
Mens Hockey Leagues	42	Mens Hockey Leagues	31	Mens Hockey League	15	Mens Hockey Leagues	23
Goalie School	3	Goalie School	1	Goalie School	3	Goalie School	
Hockey Camp	17	Hockey Camp	6	Hockey Camp	0	Hockey Camp	4
Ringette	24	Ringette	8	Ringette	2	Ringette	1
Figure Skating Club	15	Figure Skating Club	5	Figure Skating Club	11	Figure Skating Club	15
Jr. A and U18AAA Hockey	0	Jr. A and U18AAA Hockey	0	Jr. A and U18AAA Hockey	0	Jr. A and U18AAA Hockey	0
Mixed Slo Pitch	3	Mixed Slo Pitch	3	Mixed Slo Pitch	3	Mixed Slo Pitch	2
Minor Soccer	125	Minor Soccer	38	Minor Soccer	14	Minor Soccer	26
Minor Baseball	1	Minor Baseball	7	Minor Baseball	6	Minor Baseball	1
Tennis	34	Tennis	16	Tennis	20	Tennis	14
Circuit Training	3	Circuit Training	4	Circuit Training	2	Circuit Training	0
Dance Classes	8	Dance Classes	5	Dance Classes	2	Dance Classes	3
Music Lessons	0	Music Lessons	0	Music Lessons	0	Music Lessons	0
Exercise Classes	24	Exercise Classes	14	Exercise Classes	16	Exercise Classes	0
Gymnastics	42	Gymnastics	30	Gymnastics	13	Gymnastics	13
Martial Arts		Martial Arts	2	Martial Arts	1	Martial Arts	1
Daycamps (Summer/PA Days)	32	Daycamps (Summer / PA Days)	25	Daycamps (Summer / PA Days)	9	Daycamps (Summer / PA Days)	15
Parkour	12	Parkour	5	Parkour	3	Parkour	2
TOTAL: 444		TOTAL: 238		TOTAL: 136		TOTAL: 144	

OTHER (Whitewater/Bonnechere Valley/ Arnprior/Pembroke/Ottawa etc.)

Minor Hockey	16	Jr. A and U18AAA Hockey	42	Music Lessons	2	Dance Classes	10
Mens Hockey Leagues	27	Mixed Slo Pitch	2	Exercise Classes	1	TOTAL: 280	
Goalie School	20	Minor Baseball	21	Gymnastics	17		
Hockey Camp	0	Minor Soccer	38	Martial Arts	7		
Ringette	25	Tennis	11	Daycamps	18		
Figure Skating Club	17	Circuit Training	4	Parkour	2		

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**REPORT**

Date: May 18<sup>th</sup>, 2023  
To: Council  
From: Steve Visinski  
Re: Public Works April 2023 Report

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On a monthly basis the Public Works Superintendent prepares a report to Council with information on road maintenance, remediation works and current and upcoming projects within the Township which occurred during the month. This report is for the month of April.

**Township**

Recycling for the township was picked up as usual, weekly from the Stone Road Transfer site and bi-weekly at the Douglas Transfer Site by the contractor. The recycling at the Osceola Landfill is normally picked up once per month by the contractor or on a need be basis.

Staff complete and document monthly road inspections to ensure roads are meeting the Minimum Maintenance Standards. Entrance permits and 911 signs have been measured and installed as per requests.

**Current Projects**

- Traffic Counters have been installed and will continue to monitor for the summer months.
- Maintenance of all equipment is ongoing.
- There was one (1) winter event in April, due to the heavy freezing rain.
- Grading of gravel roads has begun and will continue when weather permits.
- Street sweeping in the Town of Douglas and Osceola has been completed.

**Upcoming Events**

- Maintenance of Equipment will continue.
- Cold patching will continue as needed.
- Street sweeping of intersections will commence.
- Culvert inspections have begun, this will help update the Township Assets.
- Ditching and brushing jobs will begin when load restrictions have been lifted.
- Preparation for Capital Projects will begin.

Payment Register April 30, 2023

25425	BARRON DISPOSAL SYSTEMS INC	2023-04-13	169.50 Douglas Landfill Recycling
25426	BEARCOM CANADA CORP	2023-04-13	203.40 Radios-March
25427	BENSON AUTO PARTS	2023-04-13	158.08 V28/33/39 Repairs
25428	BELL CANADA	2023-04-13	81.98
25429	Robert Bouchard	2023-04-13	20.00 Library User Fee
25430	BRISCOE, BETTY	2023-04-13	43.53 Planning Meeting
25431	BUSKE OFFICE EQUIPMENT	2023-04-13	233.24 Photocopier - March
25432	BANK OF MONTREAL	2023-04-13	592.05 Master Card
25433	CHAMBERLAIN, LEONARD	2023-04-13	58.36 Planning Meeting
25434	COBDEN AUTO SUPPLY	2023-04-13	36.28
25435	CUNNINGHAM SWAN	2023-04-13	2,559.49 Legal Fees-Osceola
25436	DEDO, BRIAN	2023-04-13	4,407.00 March Landfill Coverings
25437	DELTA POWER EQUIPMENT	2023-04-13	123.57 V35 Repairs
25438	DONOHUE, MICHAEL	2023-04-13	410.72 Q1 Mileage
25439	PETER ELLIOTT	2023-04-13	162.00 Tx-Overpmt Reimbursement
25440	EMTERRA ENVIRONMENTAL	2023-04-13	921.87 March Recycling
25441	HYDRO ONE NETWORKS, INC.	2023-04-13	1,705.61
25442	BANK OF MONTREAL	2023-04-13	1,218.32 Master Card
25443	JP2G CONSULTANTS INC	2023-04-13	12,801.54 Well testing-Landfill Sites
25444	LOCAL AUTHORITY SERVICES LTD	2023-04-13	2,462.11 Office supplies
25445	1172264 ONTARIO INC	2023-04-13	2,423.88 March Recycling
25446	BILL MCMAHON	2023-04-13	46.66 Planning Meeting
25447	MINISTER OF FINANCE/MTO	2023-04-13	51.00 CVOR 2023 Fee
25448	MOTORS PLUS	2023-04-13	118.48 Garage Supplies
25449	METROLAND MEDIA GROUP	2023-04-13	361.17 Nomination-Canada Day
25450	PEEVER, ROSS	2023-04-13	55.03 Planning Meeting
25451	PENDER, RAY	2023-04-13	57.68 Planning Meeting
25452	PETRO-CANADA FUELS INC	2023-04-13	326.41
25453	MINISTRY OF FINANCE	2023-04-13	4,749.83 R.I.D.E. Duty
25454	RENFREW COUNTY CLERKS	2023-04-13	150.00 Golf Tournament
25455	STRONGCO EQUIPMENT	2023-04-13	25,747.13 Grader Repairs
25456	SUNBELT RENTALS OF CANADA INC	2023-04-13	183.25 Packer-Repairs
25457	BANK OF MONTREAL	2023-04-13	536.64
25458	TIM'S BURNER SERVICE	2023-04-13	416.91 Stone/Cobden Rd - Furnace
25459	ULTRAMAR	2023-04-13	168.52
25460	VALLEY STEEL (RENFREW) LTD	2023-04-13	1,245.52 V23-Repairs
25461	VISINSKI, STEVE	2023-04-13	226.00 Safety Boots
25462	XPLORNET	2023-04-13	77.96
25463	BELL MOBILITY INC	2023-04-20	136.64
25464	DELTA POWER EQUIPMENT	2023-04-20	35.81 Garage Supplies
25465	EMTERRA ENVIRONMENTAL	2023-04-20	4,661.78 April Landfill sites
25466	LOCAL AUTHORITY SERVICES LTD	2023-04-20	111.81 Office supplies
25467	MEAGAN JESSUP	2023-04-20	179.66 General Mileage
25468	KIRK MILLER	2023-04-20	1,800.00 Payroll Advance
25469	OLMSTEDS HOME HARDWARE	2023-04-20	15.80
25470	METROLAND MEDIA GROUP	2023-04-20	152.32 Advertisement
25471	PETRO-CANADA FUELS INC	2023-04-20	4,566.47
25472	RENFREW COUNTY CLERKS	2023-04-20	90.00 Spring Meeting
25473	RENFREW PRINTING (2018) LTD	2023-04-20	395.50 Business cards
25474	RENFREW & AREA	2023-04-20	210.00 Mayors Breakfast
25475	AALTO TECHNOLOGIES	2023-04-27	124.02 GPS-Tandems
25476	BENSON AUTO PARTS	2023-04-27	181.51 V38 & V34 Repairs
25477	BELL CANADA	2023-04-27	329.29
25478	BELL CANADA	2023-04-27	105.04

25479	COUNTY OF RENFREW	2023-04-27	750.00	Planning Fees
25480	KELLY COUGHLIN	2023-04-27	119.68	General Mileage
25481	LOCAL AUTHORITY SERVICES LTD	2023-04-27	176.94	Office supplies
25482	Ministry of Finance	2023-04-27	1,622.62	EHT April Contributions
25483	BANK OF MONTREAL	2023-04-27	824.52	
25484	OMERS	2023-04-27	10,896.92	April Contributions
25485	PETRO-CANADA FUELS INC	2023-04-27	2,458.35	
25486	MINISTRY OF FINANCE	2023-04-27	31,694.00	Police Contract
25487	RECEIVER GENERAL	2023-04-27	26,040.99	April Contributions
25488	RENFREW HOME HARDWARE	2023-04-27	42.71	
25489	RUBIE, SCOTT	2023-04-27	20.00	Library User Fee
25490	CURTIS SCHULTZ	2023-04-27	450.00	Safety Boots/Clothing
25491	TELUS MOBILITY	2023-04-27	100.85	

Total:	<u>153,603.95</u>
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Total for AP:	<u><u>153,603.95</u></u>
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Payments Printed: 67

Douglas Fire Committee  
Regular Meeting  
March 8, 2023

The regular meeting of the Douglas Fire Committee was called to order by Chairman Kevin LeGris. Present were Harry Stuart, Ken Keill, Nathan Harris, Daryl Thom, Fire Chief Bill McHale and Deputy Fire Chief Patrick Donohue. There were no conflicts of interest.

It was moved by Nathan Harris and seconded by Ken Keill that the minutes of the February 8, 2023 meeting be approved as read.

Carried

In Old Business the "Legacy" was discussed. Chief Bill reported that it is a lot more work than anticipated. He has a zoom meeting with the Fire Marshals office after this meeting. At the recent fire chief's meeting the fire chiefs learned that the tower at Foymount is owned by Bear Communications and the equipment is owned by Renfrew County. The generator for the fire hall was discussed in great length again after some committee members thought more about the cost of not having a generator. Deputy chief Patrick is going to source prices for the next meeting.

An email from the municipal office introducing the new Treasurer – Deputy CAO/Clerk, Kelly Coughlin was received.

In New Business the secretary gave the health and safety report. Again, not enough progress is being made at this point. The committee felt that perhaps Clerk Jennifer could lend some help to this committee. Chairman Kevin is to discuss this with her.

The fire chief would again like to send a big thank you to the Roads Department for cleaning and sanding long laneways of snow for better access to fires. All fire chief meetings are going to be held in Pembroke as it has the best set up for the meetings and is fairly central. Top of the discussions at the chief's meeting is Radio Communications/Dispatch. On March 11-18 in Petawawa to a flash over (simulated fires) training course put on by the Fire Marshalls office. This same course will be happening in McNab/Braeside the first weekend in May. All council, clerks and committee members are welcome to come and watch. Douglas, along with ten other fire departments will be attending the McNab/Braeside training. The fire chief's report was reviewed.

It was moved by Daryl Thom and seconded by Harry Stuart that the fire chief's report dated March 8, 2023 be accepted as presented.

Carried

It was moved by Nathan Harris and seconded by Harry Stuart that the payment voucher Dated March 8, 2023 in the amount of \$3,710.38 be paid.

Carried

It was moved by Harry Stuart to adjourn.

Douglas Fire Committee  
Fire Chief Report  
April 12, 2022

Date	Men	Hrs	Where	What
Mar 8	01	03		Clean fire hall
Mar 9	05	10	Practice	Naloxone kits
Mar 9	02	09	Practice	Chief/Council/Committee meetings
Mar 12	03	06	Practice	Weekend truck checks
Mar 15	01	05	Practice	Work on dry hydrants
Mar 15	12	24		Garden Shed
Mar 16	09	17		Bell Line
Mar 21	01	03		Clean fire hall
Mar 21	01	04	Practice	Essential of fire fighting
Mar 23	05	10	Practice	Dry hydrant
Mar 24-26	02	40	Practice	Northern Fire Conference
Mar 25	02	04	Practice	Weekend truck checks
Mar 25	03	09		Co call
Mar 26	01	05	Practice	Fire Permits
Mar 27	08	19	Practice	Captains meeting
Mar 28	08	16		Flue fire
Mar 30	15	37		Burn Permit
Mar 30	01	02	Practice	Purchase supplies
Apr 2	03	07	Practice	Weekend truck checks
Apr 3	19	38	Practice	SCBA training
Apr 4	01	03		Clean fire hall
Apr 5	10	20		Smoke in vents
Apr 5	07	07		Trees across road
Apr 6	08	32		Tree on hydro line
Apr 6	01	06	Practice	Meeting William Hay & Jennifer
Apr 7	03	06	Practice	Weekend truck checks
Apr 7	01	01	Practice	Fill gas cans
Apr 11	01	02	Practice	fill cylinders
Apr 11	01	03		Clean fire hall
Apr 11	13	26	Practice	SCBA and Forestry Pumps

Douglas Fire Committee  
Regular Meeting  
April 19, 2023

The regular meeting of the Douglas Fire Committee was called to order by Chairman Kevin LeGris. Present were Harry Stuart, Nathan Harris, Daryl Thom, Fire Chief Bill McHale and Deputy Fire Chief Patrick Donohue. There were no conflicts of interest.

It was moved by Daryl Thom and seconded by Nathan Harris that the minutes of the March 8, 2023 meeting be approved as read.

Carried

In Old Business there was fourteen (14) Fire Personal accepted into the Legacy Certification. This is a major accomplishment. Many thanks to Fire Chief Bill McHale for his detailed reports and multiple hours of work. There are now five fire personnel to be certified. All need to be certified by 2025. Chief Bill and Deputy Chief Patrick have been to several fire chief meetings regarding the dispatch system. The computer that is being used to dispatch at the CACA Centre is from 1994 and need to be replaced. The replacement cost is \$360,876.80. Talk on upgrading the dispatch system has been ongoing since 2008. During the recent ice storm, the fire dispatch was out. Deputy Chief Patrick was to get a quote on generator costs, but it had not been received by the meeting. The Health and Safety Committee are to meet with CAO/Clerk Jennifer on May 4<sup>th</sup>.

In Correspondence and emails were received from Kelly Coughlin, Treasurer—Deputy CAO/Clerk regarding and error in Fire Captain's pay rate and a notice of the annual Fire Remuneration payout date. A copy of the revised budget was reviewed and several questions arose.

In new business the burning by-law was discussed. Extending the time period of no burn permits being issued was the main concern and after talking about the number of less grass fires and the number of firefighters during the week it was decided to make no changes.

The fire chief reminded the committee of the flash over presentation in McNab Braseside that is happening the first weekend in May. A firm time for Douglas is to be determined. Fire Chief Bill and fireman Hayden McIntyre attended the NEFC in Huntsville in March. Main concentration was on electric vehicles, lithium batteries, e-bikes and cancer related deaths in the fire fighting profession. Chief Bill felt it was not near as good a conference as prior years.

It was moved by Nathan Harris and seconded by Harry Stuart that the fire chief's report Be accepted as presented.

Carried

It was moved by Harry Stuart and seconded by Daryl Thom that the payment voucher Dated April 12, 2023 in the amount of \$12,735.54 be paid.

Carried

In open discussion the future purchase of a truck was discussed and noted that there is a line in the revised budget. Front line trucks are less than fifteen years with a five-year grace period. After this period of time the insurance increases. There is about a 28-32 month wait time for delivery. Chairman Kevin talked about the new addition to the existing fire hall. The purchase of SCBA's was not on the budget and the whole committee felt it needed to be a line item. SCBA's were noted on last years budget as a large capital purchase item as they are a major part of the health and safety of the fire personnel. A motion was drawn up and the committee members felt that fire chief Bill should present it at the meeting both he and deputy fire chief Patrick would be attending on April 20<sup>th</sup> at the municipal office.



It was moved by Nathan Harris and seconded by Daryl Thom: Where as the Douglas Fire Committee was of the opinion that the township had been tasked with the purchase of Replacement SCBA equipment to replace the existing apparatus that is approaching end of life – However, that is no the case and as such is a risk that the fire fighter’s safety could be compromised -Therefore, be it resolved that this committee recommends to council that money be added to this years budget to source and purchase equipment as needed.

Carried.

It was moved by Harry Stuart to adjourn.

Douglas Fire Committee  
Fire Chief Report  
April 12, 2022

Date	Men	Hrs	Where	What
Mar 8	01	03		Clean fire hall
Mar 9	05	10	Practice	Naloxone kits
Mar 9	02	09	Practice	Chief/Council/Committee meetings
Mar 12	03	06	Practice	Weekend truck checks
Mar 15	01	05	Practice	Work on dry hydrants
Mar 15	12	24		Garden Shed
Mar 16	09	17		Bell Line
Mar 21	01	03		Clean fire hall
Mar 21	01	04	Practice	Essential of fire fighting
Mar 23	05	10	Practice	Dry hydrant
Mar 24-26	02	40	Practice	Northern Fire Conference
Mar 25	02	04	Practice	Weekend truck checks
Mar 25	03	09		Co call
Mar 26	01	05	Practice	Fire Permits
Mar 27	08	19	Practice	Captains meeting
Mar 28	08	16		Flue fire
Mar 30	15	37		Burn Permit
Mar 30	01	02	Practice	Purchase supplies
Apr 2	03	07	Practice	Weekend truck checks
Apr 3	19	38	Practice	SCBA training
Apr 4	01	03		Clean fire hall
Apr 5	10	20		Smoke in vents
Apr 5	07	07		Trees across road
Apr 6	08	32		Tree on hydro line
Apr 6	01	06	Practice	Meeting William Hay & Jennifer
Apr 7	03	06	Practice	Weekend truck checks
Apr 7	01	01	Practice	Fill gas cans
Apr 11	01	02	Practice	fill cylinders
Apr 11	01	03		Clean fire hall
Apr 11	13	26	Practice	SCBA and Forestry Pumps

Douglas Fire Committee  
Fire Chief Report  
May 06, 2023

Date	Men	Hrs	Where	What
Apr 11	02	04	Practice	Emergency Management meeting
Apr 12	01	04	Practice	Chief's meeting
Apr 12	10	20		Wood pile
Apr 14	04	10	Practice	Zoom meeting OFM
Apr 15	07	07		False alarm
Apr 15	04	24	Practice	Weekend truck checks
Apr 17	15	30	Practice	
Apr 18	01	03		Clean fire hall
Apr 19	02	06	Practice	Fire committee meeting/reports
Apr 20	02	06	Practice	Emergency Management/Council
Apr 23	03	07	Practice	Weekend truck checks
Apr 24	13	26	Practice	SCBA/culvert & wall training
Apr 26	01	03		Clean fire hall
Apr 30	03	06	Practice	Weekend truck checks
Apr 30	02	23	Practice	prep school visits/burn permits

**Treasury Board Secretariat**

Emergency Management Ontario  
25 Morton Shulman Avenue  
Toronto ON M3M 0B1  
Tel: 647-329-1200

**Secrétariat du Conseil du Trésor**

de la gestion des situations d'urgence  
Ontario  
25 Morton Shulman Avenue  
Toronto ON M3M 0B1  
Tél. : 647-329-1200



May 04, 2023

Township of Admaston/Bromley

Dear Jennifer Charkavi - CEMC:

Emergency Management Ontario (EMO) is proud to support your efforts to deliver on our common mission to ensure Ontarians are safe, practiced and prepared before, during and after emergencies.

The Emergency Management and Civil Protection Act (EMCPA) requires each municipality to develop and implement an Emergency Management (EM) program that includes:

- Municipal hazard and identification risk assessment;
- Municipal critical infrastructure list;
- Municipal emergency plan;
- Program By-law;
- Annual Review;
- Annual training;
- Annual exercise;
- Public education program;
- An Emergency Operations Center;
- A Community Emergency Management Coordinator;
- An Emergency Management Program Committee;
- A Municipal Emergency Control Group (MECG) and;
- An Emergency Information Officer.

Emergency Management Ontario (EMO) assists municipalities by making available our Field Officers and other resources to provide advice and guidance, deliver training, participate in exercises, and other advisory services including annually advising municipalities on achieving their EMCPA requirements.

Thank you for sharing your EM program related information and the effort undertaken to do so. Upon review of the documentation submitted, EMO is pleased to advise that our assessment indicates that your municipality has satisfied all thirteen (13) program elements required under the EMCPA 2023.

Congratulations on your municipality's efforts in meeting your EMCPA requirements in

2023.

You may also be interested in learning of the following information for further context:

- 398 of 444 municipalities sought EMO's advice on their progress to meet their EMCPA requirements in 2022, of which 393 were advised they appeared to satisfy their EMCPA requirements.
- Of the 5 municipalities who were advised they did not appear to meet all 13 program elements required under the EMCPA, the most prevalent reasons were:
  - Not conducting an annual exercise as prescribed;
  - CEMC did not complete training;
  - Not completing the annual MCEG training; and/or
  - Not completing an annual review of their EM program.

There is nothing more important than the safety and wellbeing of our families and loved ones, and the importance of ensuring that your municipality is as prepared as possible for any potential emergency cannot be understated.

Once again, EMO is here to assist municipalities in achieving their EMCPA requirements. For further information or if you have any questions or concerns about this letter, please contact our Field Officer assigned to your Sector; their contact information is below.

Name: Hayston Lam

Email: [hayston.lam@ontario.ca](mailto:hayston.lam@ontario.ca)

Phone: 437-231-5395

Sincerely,

Teepu Khawja  
Assistant Deputy Minister and Chief, Emergency Management  
Treasury Board Secretariat

cc: Mayor Michael Donohue

**THE CORPORATION OF THE TOWNSHIP OF  
ADMASTON/BROMLEY**

**BY-LAW NO. 2023-21**

**BEING A BY-LAW TO AUTHORIZE THE CORPORATION OF  
THE TOWNSHIP OF ADMASTON/BROMLEY TO ENTER  
INTO AN AGREEMENT WITH MICHAEL & JERRY ENRIGHT  
TO PERMIT AN EXISTING DWELLING TO REMAIN ONSITE  
WHILE A NEW DWELLING IS BEING CONSTRUCTED**

**WHEREAS** Section 10(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended authorizes a municipality to provide any service or thing that the municipality considers necessary or desirable for the public.

**AND WHEREAS** The Council of the Township of Admaston/Bromley has reviewed the attached agreement and is of the opinion that the attached agreement is desirable.

**NOW THEREFORE** the Council of the Corporation of the Township of Admaston/Bromley hereby

**ENACTS AS FOLLOWS:**

1. **THAT** the Mayor and CAO/Clerk be and are hereby authorized and directed to execute the attached agreement to this By-Law on behalf of the Corporation of the Township of Admaston/Bromley and to affix to it the corporate seal of the Corporation of the Township of Admaston/Bromley.
2. **THAT** this agreement attached hereto as 'Appendix 1' shall form a part of this By-Law.
3. **THAT** this By-law shall come into force and take effect upon the date of the final passing thereof.
4. **BE IT FURTHER ENACTED** that all By-Laws or parts thereof, and all or any Resolutions of Council contrary thereto, or inconsistent herewith, be and the same are hereby repealed.

READ a first and second time this 18<sup>th</sup> day of May 2023.

READ a third time and passed this 18<sup>th</sup> day of May 2023.

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MAYOR Michael Donohue

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CAO/Clerk Jennifer Charkavi

‘APPENDIX 1’

**AGREEMENT**

BETWEEN:

The Corporation of the Township of  
Admaston/Bromley Herein referred to as  
“the Municipality”

-and-

Michael & Jerry Enright  
Herein referred to as “the Owners”

**WHEREAS** the Owners are the owners of lands legally described as Concession 5, Lots 5 in the Township of Admaston/Bromley and located at 384 Spence Road.

**AND WHEREAS** the Owners wish to construct a new dwelling on the said property while continuing to leave the existing dwelling in place until the new dwelling is completed and an occupancy permit has been obtained.

**AND WHEREAS** the Parties have agreed to enter into an agreement providing for the temporary use of the existing dwelling, for a limited period, while a new dwelling is being constructed. After which, the existing dwelling will be removed at the expense of the Owners.

**THEREFORE IN CONSIDERATION** of the Municipality allowing the existing dwelling to remain on the property, the Parties hereto agree as follows:

1. The Owners agrees that the existing dwelling is a temporary structure only and that constructing a new dwelling on the same property is non-conforming and in violation of Municipal By-Laws.
2. The Owners agree that the existing dwelling will be demolished to the satisfaction of the Chief Building Official no later than two months after an occupancy permit has been issued for the new dwelling. If a later date is required, an extension must be given in writing by the Chief Building Official, the decision being exclusively within the discretion of the Chief Building Official for the Municipality. A demolition permit must be obtained prior to demolishing the existing dwelling.
3. In the even the Owners fails to honor the terms of this Agreement, the Municipality will be at liberty to enter onto the property of the Owner and demolish the existing dwelling. All costs incurred to demolish this dwelling will be added as a lien on the property and collected in the same manner as property taxes.
4. The Owners agree that the new dwelling will be erected on the premises in accordance with the Township of Admaston/Bromley’s Comprehensive Zoning By-Law No. 2004-13 and all other applicable by-laws. Upon mutual consent of this agreement, the Municipality will issue all required permits once we have received the proper applications and all required documentation.
5. The Owners agree that the Municipality may if it, so desires register notice of this Agreement on the Owner’s title.
6. This agreement shall ensure to the benefit of and be binding on the respective heirs, executors, administrators and assigns of each of the parties to it.

**IN WITNESS WHEREOF, THE MUNICIPALITY** has hereunto affixed its Corporate seal, duly attested to by the hands of its proper signing officers duly authorized in that behalf. The Owner has hereunto affixed her hand and seal.

**SIGNED, SEALED AND DELIVERED**

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) Michael Enright  
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)  
) Jerry Enright

) THE CORPORATION OF THE  
) TOWNSHIP OF ADMASTON/BROMLEY  
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) MAYOR Michael Donohue  
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) \_\_\_\_\_  
) CAO/CLERK Jennifer Charkavi



# ACTION TRACKING LIST

				Updated Information
				NEW
Date	Item	Assigned To	Due Date	Current Status
October 2021	UPDATE Asset Management Plan	CAO/Clerk	Early 2023	staff received a draft in July 2022 asked for updates to be made waiting for whole document to be delivered.
October 2022	Joint Roads Review	CAO/Clerk	Early 2023	Staff have been involved in working with Consultant and Townships of Whitewater Region and Greater Madawaska.
October. 2020	Fencing By-Law	Clerk/CBO	continuing	Look into updating the fencing by-law.
November. 2020	LEG report to Committee	Clerk	continuing	The Clerk is provide Council with Regular updates.
October 2021	Forced Roads	Clerk	continuing	Staff are to investigate a policy for the assumption of forced roads.
February 2023	Backyard Chickens	CAO/Clerk	continuing	Survey results in and staff are preparing a draft by-law

**INDEPENDENT AUDITOR'S REPORT**

To the Members of Council, Inhabitants and Ratepayers of the  
**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**

*Opinion*

We have audited the consolidated financial statements of the Corporation of the Township of Admaston/Bromley (the Township), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations and change in net financial debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2022 and the results of its consolidated operations, change in net financial debt and 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 Township in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

*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 Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the organizations or business activities within the Township to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS  
Pembroke, Ontario  
May 18, 2023



**DRAFT**

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 860,549	\$ 1,112,034
Taxes receivable (Note 2)	222,025	195,366
Accounts receivable	<u>549,680</u>	<u>440,238</u>
	<u>1,632,254</u>	<u>1,747,638</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	318,119	360,206
Deferred revenue - general	48,415	62,847
Deferred revenue - obligatory (Note 3)	300,482	285,587
Provision for landfill closure and post-closure costs (Note 4)	442,600	410,000
Long-term debt (Note 5)	<u>2,503,395</u>	<u>2,337,104</u>
	<u>3,613,011</u>	<u>3,455,744</u>
<b>NET FINANCIAL DEBT</b>	<u>(1,980,757)</u>	<u>(1,708,106)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	13,891,581	14,093,263
Inventory for consumption	68,548	46,255
Prepaid expenses	<u>33,978</u>	<u>49,434</u>
	<u>13,994,107</u>	<u>14,188,952</u>
<b>ACCUMULATED SURPLUS (Note 8)</b>	<u>\$ 12,013,350</u>	<u>\$ 12,480,846</u>

(See accompanying notes and schedules)

Welch LLP

An Independent Member of BKR International

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budget 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
<b>REVENUE</b>			
Property taxation	\$ 2,443,171	\$ 2,447,488	\$ 2,315,543
Payment in lieu of taxes	14,600	12,510	12,277
User and frontage charges	133,822	143,682	128,875
Provincial and other government transfers	1,670,314	1,511,397	886,903
Gas tax funding	105,770	93,080	182,867
Investment income	10,375	30,228	6,351
Penalties and interest	32,560	27,450	31,066
Fees, service charges, donations and miscellaneous	12,500	20,805	16,542
Loss on disposal of tangible capital assets	-	(281,050)	(718)
	<u>4,423,112</u>	<u>4,005,590</u>	<u>3,579,706</u>
<b>EXPENSES</b>			
General government	644,210	714,089	572,320
Protection to persons and property	708,435	752,826	704,937
Transportation services	1,252,893	2,580,117	2,272,657
Environmental services	284,050	291,143	355,144
Recreation and cultural services	74,620	89,073	71,373
Planning and development	73,300	45,838	50,040
	<u>3,037,508</u>	<u>4,473,086</u>	<u>4,026,471</u>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	1,385,604	(467,496)	(446,765)
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>12,480,846</u>	<u>12,480,846</u>	<u>12,927,611</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>\$ 13,866,450</u>	<u>\$ 12,013,350</u>	<u>\$ 12,480,846</u>

(See accompanying notes and schedules)

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL DEBT**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

DRAFT

	<u>Budget</u> <u>2022</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2021</u>
<b>EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)</b>	<u>\$ 1,385,604</u>	<u>\$ (467,496)</u>	<u>\$ (446,765)</u>
Acquisition of tangible capital assets	(1,847,714)	(1,604,771)	(2,825,949)
Proceeds on disposal of tangible capital assets	-	47,637	18,200
Amortization of tangible capital assets	-	1,477,766	1,362,248
Loss on disposal of tangible capital assets	-	281,050	718
Acquisition of inventory	-	(22,293)	(1,359)
Changes in level of prepaid expenses	<u>-</u>	<u>15,456</u>	<u>(34,305)</u>
	<u>(1,847,714)</u>	<u>194,845</u>	<u>(1,480,447)</u>
<b>INCREASE IN NET FINANCIAL DEBT</b>	(462,110)	(272,651)	(1,927,212)
<b>NET FINANCIAL DEBT, BEGINNING OF YEAR</b>	<u>(1,708,106)</u>	<u>(1,708,106)</u>	<u>219,106</u>
<b>NET FINANCIAL DEBT, END OF YEAR</b>	<u>\$ (2,170,216)</u>	<u>\$ (1,980,757)</u>	<u>\$ (1,708,106)</u>

(See accompanying notes and schedules)

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**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2022**

DRAFT

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS USED IN OPERATING ACTIVITIES</b>		
Excess of expenses over revenue	\$ (467,496)	\$ (446,765)
Non-cash items included in excess of expenses over revenue:		
Amortization of tangible capital assets	1,477,766	1,362,248
Loss on disposal of tangible capital assets	<u>281,050</u>	<u>718</u>
	1,291,320	916,201
Change in the level of:		
Taxes receivable	(26,659)	24,706
Accounts receivable	(109,442)	641,648
Inventory for consumption	(22,293)	(1,359)
Prepaid expenses	15,456	(34,305)
MDRAP loan	-	(228,500)
Accounts payable and accrued liabilities	(42,087)	204,812
Deferred revenue - general	(14,432)	33,414
Deferred revenue - obligatory	14,895	(31,725)
Solid waste landfill closure and post-closure liability	<u>32,600</u>	<u>71,680</u>
	<u>1,139,358</u>	<u>1,596,572</u>
<b>CASH FLOWS FROM (USED IN) CAPITAL ACTIVITIES</b>		
Proceeds from disposal of tangible capital assets	47,637	18,200
Acquisition of tangible capital assets	<u>(1,604,771)</u>	<u>(2,825,949)</u>
	<u>(1,557,134)</u>	<u>(2,807,749)</u>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		
Proceeds from issuance of long-term debt	282,400	2,137,104
Repayment of long-term debt	<u>(116,109)</u>	<u>(50,000)</u>
	<u>166,291</u>	<u>2,087,104</u>
<b>NET CHANGE IN CASH</b>	(251,485)	875,927
<b>CASH, BEGINNING OF YEAR</b>	<u>1,112,034</u>	<u>236,107</u>
<b>CASH, END OF YEAR</b>	<u>\$ 860,549</u>	<u>\$ 1,112,034</u>

(See accompanying notes and schedules)

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**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**YEAR ENDED DECEMBER 31, 2022**  
**SCHEDULE 1**

	<u>Land</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Linear Assets</u>	<u>Capital Work in Progress</u>	<u>2022</u>	<u>2021</u>
<b>COST</b>								
Balance, beginning of year	\$ 394,972	\$ 1,130,082	\$ 534,874	\$ 3,113,856	\$ 58,842,112	\$ 119,159	\$ 64,135,055	\$ 61,356,402
Acquisition of tangible capital assets	-	124,410	12,316	274,502	1,158,149	35,394	1,604,771	2,825,949
Disposal of tangible capital assets	-	-	-	(470,711)	(1,537,548)	-	(2,008,259)	(47,296)
Construction-in-progress	-	-	-	-	67,124	(67,124)	-	-
Balance, end of year	<u>394,972</u>	<u>1,254,492</u>	<u>547,190</u>	<u>2,917,647</u>	<u>58,529,837</u>	<u>87,429</u>	<u>63,731,567</u>	<u>64,135,055</u>
<b>ACCUMULATED AMORTIZATION</b>								
Balance, beginning of year	-	531,650	391,414	1,721,628	47,397,100	-	50,041,792	48,707,922
Annual amortization	-	22,012	23,773	176,474	1,255,507	-	1,477,766	1,362,248
Accumulated amortization on disposal of tangible capital assets	-	-	-	(441,153)	(1,238,419)	-	(1,679,572)	(28,378)
Balance, end of year	-	<u>553,662</u>	<u>415,187</u>	<u>1,456,949</u>	<u>47,414,188</u>	-	<u>49,839,986</u>	<u>50,041,792</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 394,972</u>	<u>\$ 700,830</u>	<u>\$ 132,003</u>	<u>\$ 1,460,698</u>	<u>\$ 11,115,649</u>	<u>\$ 87,429</u>	<u>\$ 13,891,581</u>	<u>\$ 14,093,263</u>
<b>2021 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 394,972</u>	<u>\$ 598,432</u>	<u>\$ 143,460</u>	<u>\$ 1,392,228</u>	<u>\$ 11,445,012</u>	<u>\$ 119,159</u>	<u>\$ 14,093,263</u>	

(See accompanying notes)



**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**

**CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE**

**YEAR ENDED DECEMBER 31, 2022**

**SCHEDULE 2**

	<u>General government</u>	<u>Protection to persons and property</u>	<u>Transportation services</u>	<u>Environmental services</u>	<u>Recreation and cultural services</u>	<u>Planning and development</u>	<u>Total</u>
<b>REVENUE</b>							
Property taxation	\$ 2,447,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,447,488
Payment in lieu of taxes	12,510	-	-	-	-	-	12,510
User and frontage charges	14,792	15,903	2,409	31,049	372	79,157	143,682
Provincial and other government transfers	848,043	25,526	504,200	125,794	7,834	-	1,511,397
Gas tax funding	-	-	93,080	-	-	-	93,080
Investment income	30,228	-	-	-	-	-	30,228
Penalties and interest	27,450	-	-	-	-	-	27,450
Fees, service charges, donations and miscellaneous	10,927	-	-	-	-	9,878	20,805
Loss on disposal of tangible capital assets	-	-	(256,050)	(25,000)	-	-	(281,050)
	<u>3,391,438</u>	<u>41,429</u>	<u>343,639</u>	<u>131,843</u>	<u>8,206</u>	<u>89,035</u>	<u>4,005,590</u>
<b>EXPENSES</b>							
Salaries, wages and benefits	435,584	155,987	446,738	61,535	18,470	-	1,118,314
Materials, supplies and contracted services	248,561	564,121	660,528	180,483	27,313	45,838	1,726,844
Interest expense	557	-	60,879	412	-	-	61,848
Rent and external transfers	4,316	10,448	-	-	40,950	-	55,714
Provision for landfill closure and post-closure care	-	-	-	32,600	-	-	32,600
	<u>689,018</u>	<u>730,556</u>	<u>1,168,145</u>	<u>275,030</u>	<u>86,733</u>	<u>45,838</u>	<u>2,995,320</u>
<b>NET REVENUE (EXPENSES) BEFORE AMORTIZATION</b>	2,702,420	(689,127)	(824,506)	(143,187)	(78,527)	43,197	1,010,270
Amortization expense	<u>25,071</u>	<u>22,270</u>	<u>1,411,972</u>	<u>16,113</u>	<u>2,340</u>	<u>-</u>	<u>1,477,766</u>
<b>NET REVENUE (EXPENSES)</b>	\$ <u>2,677,349</u>	\$ <u>(711,397)</u>	\$ <u>(2,236,478)</u>	\$ <u>(159,300)</u>	\$ <u>(80,867)</u>	\$ <u>43,197</u>	\$ <u>(467,496)</u>

(See accompanying notes)

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**DRAFT**

The Corporation of the Township of Admaston Bromley is an incorporated municipality in the Province of Ontario. The Township conducts its operations as described by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

**NOTE 1    SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Township of Admaston Bromley are the representations of management, prepared in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Township are as follows:

**Reporting entity**

These consolidated financial statements reflect the assets, liabilities, revenues and expenditures of the Township and include the activities of all committees of Council and the following boards:

Douglas Fire Department  
Township of Admaston Bromley Public Library

Inter-organizational transactions and balances have been eliminated in the preparation of these consolidated financial statements.

**Basis of accounting**

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

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

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

**Use of estimates**

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates and assumptions which include landfill closure and post-closure liability and the estimated useful life of tangible capital assets are based on management's information and judgment. Actual results could differ from those estimates.

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**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**DRAFT**

**NOTE 1    SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Landfill closure and post-closure liabilities**

The Township is required to fund the closure of its landfill sites and provide for post-closure care of the sites. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

**Government transfers**

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

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

**Inventories of supplies**

Inventories of supplies are valued at the lower of cost and net realizable value with cost being determined substantially on a first in, first out basis.

**Deferred revenue - obligatory**

Deferred revenue - obligatory consists of user charges received with respect to services and expenditures which have yet to be provided and/or incurred. Deferred revenue - obligatory will be recognized as income in the year the related services are provided or expenditures incurred.

**Contaminated sites liability**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

**Revenue recognition**

Revenues from property taxation, payment in lieu of taxes and penalties and interest are recognized in the period in which they are levied and collection is reasonably assured. User charges are recognized as the service is provided and collection is reasonably assured. Frontage charges and government transfers are recognized when the related expenditure is incurred. Revenue from the sale of assets and concessions are recognized at the point of sale. Developer contributions are recognized when legal title of the tangible capital asset has been transferred to the Township. Investment income is recognized as it is earned. Fees, service charges, donations, and miscellaneous are recognized when collection is reasonably assured.

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

DRAFT

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**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 normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial 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. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Buildings	50
Machinery and equipment	5-20
Vehicles	5-20
Linear assets	10-40

Annual amortization is charged in the year after acquisition and the year of disposal. Assets under construction are not amortized until the asset is in service.

ii) **Contributions of Tangible Capital Assets**

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

iii) **Natural Resources**

Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.

**NOTE 2 TAXES RECEIVABLE**

	<u>2022</u>	<u>2021</u>
Current year taxes	\$ 135,552	\$ 120,936
Prior year taxes	68,796	61,681
Penalties	<u>17,677</u>	<u>12,749</u>
	<u>\$ 222,025</u>	<u>\$ 195,366</u>

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**NOTE 3 DEFERRED REVENUE - OBLIGATORY**

Deferred revenue - obligatory consists of the following:

	<u>2022</u>	<u>2021</u>
Gas tax funding	\$ 24,830	\$ 24,413
Ontario Community Infrastructure Fund (OCIF)	<u>275,652</u>	<u>261,174</u>
	<u>\$ 300,482</u>	<u>\$ 285,587</u>

Continuity of deferred revenue - obligatory is as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 285,587	\$ 317,312
Government funding received - gas tax funding	93,084	182,121
- OCIF	503,653	283,473
Investment income	11,238	3,712
Government funding recognized - gas tax funding	(93,080)	(182,867)
- OCIF	<u>(500,000)</u>	<u>(318,164)</u>
Balance, end of year	<u>\$ 300,482</u>	<u>\$ 285,587</u>

**NOTE 4 SOLID WASTE LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

The Township of Admaston Bromley owns three landfill sites and also assumes liability for closure and post-closure care. These consolidated financial statements recognize a liability for closure and post-closure care to the extent that the site has been used to date. Specifically, usage is measured as cumulative capacity used versus total estimated capacity available. Furthermore, as costs are expected to be incurred in the future, expected closure and post-closure costs have been discounted at 2.17% which is the Township's average long-term borrowing rate, net of estimated annual inflation of 3.27%. The existing landfill site is expected to reach capacity in approximately the year 2025. The following summarizes the estimated closure and post-closure costs and remaining capacity of the landfill sites at December 31, 2022:

	<u>2022</u>	<u>2021</u>
Township's estimated liabilities		
Expected total expenditures	\$ 459,672	\$ 425,650
Amount remaining to be recognized	<u>(17,072)</u>	<u>(15,650)</u>
Liability recognized to date	<u>\$ 442,600</u>	<u>\$ 410,000</u>
Landfill site's estimated remaining capacity in cubic metres	<u>5,000</u>	<u>11,420</u>
Landfill site's remaining useful life in years	<u>2</u>	<u>3</u>
Expected years of post-closure care	<u>15</u>	<u>15</u>



**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

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**NOTE 5 LONG-TERM DEBT**

The terms of the long-term debt and how the principal payments will be recovered are as follows:

	<u>2022</u>	<u>2021</u>
From general taxation, a debenture, due 2025, payable in semi-annual installments of \$25,000 plus interest at 1.00% per annum.	\$ 150,000	\$ 200,000
From general taxation, a debenture, due 2032, payable in semi-annual installments of \$51,390 with interest payable semi-annually at 2.81% per annum.	851,746	-
From general taxation, a debenture, due 2042, payable in semi-annual installments of \$52,611 including interest at 3.32% per annum.	1,501,649	-
Construction loan converted to debentures in year.	-	2,137,104
	<u>\$ 2,503,395</u>	<u>\$ 2,337,104</u>

Payments on existing debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 185,228	\$ 74,149	\$ 259,377
2024	189,343	69,536	258,879
2025	193,585	64,792	258,377
2026	147,957	60,046	208,003
2027	152,463	55,540	208,003
Thereafter	<u>1,634,819</u>	<u>353,412</u>	<u>1,988,231</u>
	<u>\$ 2,503,395</u>	<u>\$ 677,475</u>	<u>\$ 3,180,870</u>

Interest on long-term debt amounted to \$61,848 (2021 - \$4,118). The Township's total cash payments in 2022 were \$155,875 (2021 - \$54,118).

The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

**NOTE 6 CONTAMINATED SITES LIABILITIES**

The Township has adopted PS3260 Liability for Contaminated Sites. The Township did not identify any financial liabilities in 2022 (2021 - \$ nil) as a result of this standard.

**NOTE 7 EQUITY IN TANGIBLE CAPITAL ASSETS**

	<u>2022</u>	<u>2021</u>
Tangible capital assets, cost (Schedule 1)	\$ 63,731,567	\$ 64,135,055
Accumulated amortization (Schedule 1)	(49,839,986)	(50,041,792)
Long-term debt (Note 5)	(2,503,395)	(2,337,104)
Long-term debt related to operations	<u>40,500</u>	<u>54,000</u>
	<u>\$ 11,428,686</u>	<u>\$ 11,810,159</u>

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**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**NOTE 8 ACCUMULATED SURPLUS**

Accumulated surplus consists of the following:

	<u>2022</u>	<u>2021</u>
Unrestricted surplus		
General	\$ 123,266	\$ 229,436
Douglas Fire Department	19,770	24,808
The Admaston/Bromley Public Library	<u>6,344</u>	<u>7,246</u>
	<u>149,380</u>	<u>261,490</u>
Internally restricted reserves	<u>877,884</u>	<u>819,197</u>
Provision for unfinanced landfill liabilities	<u>(442,600)</u>	<u>(410,000)</u>
Equity in tangible capital assets (Note 7)	<u>11,428,686</u>	<u>11,810,159</u>
	<u>\$ 12,013,350</u>	<u>\$ 12,480,846</u>

**NOTE 9 OPERATING LOAN**

The operating line of credit is at an interest rate of prime, is secured by a general security agreement and has a limit of \$300,000. The line of credit has a balance of \$NIL (2021 \$NIL) as at the year end.

**NOTE 10 EXPENSES BY OBJECT**

The consolidated statement of operations reports expenses for the Township by function. The following is a summary of expenses by object.

	<u>Budget</u>	<u>2022</u>	<u>2021</u>
Salaries, wages and benefits	\$ 1,057,882	\$ 1,118,314	\$ 949,585
Material and supplies and contracted services	1,887,783	1,726,844	1,611,324
Interest expense	39,893	61,848	9,968
Transfers and donations	51,950	55,714	45,879
Provision for landfill closure and post-closure cost	-	32,600	-
Amortization of tangible capital assets	<u>-</u>	<u>1,477,766</u>	<u>1,300,169</u>
	<u>\$ 3,037,508</u>	<u>\$ 4,473,086</u>	<u>\$ 3,916,925</u>

**NOTE 11 OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF RENFREW**

During 2022, requisitions were made by school boards and the County of Renfrew requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	<u>School Boards</u>	<u>County of Renfrew</u>
Property taxes	\$ 776,096	\$ 1,382,529
Taxation from other governments	<u>88</u>	<u>4,093</u>
Amount requisitioned	<u>\$ 776,184</u>	<u>\$ 1,386,622</u>

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

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**NOTE 12 COMMITMENTS****Policing**

The municipality has a contract with the Province of Ontario for policing services. The contract cost for 2022 was \$384,756 (2021 - \$398,010).

**NOTE 13 FINANCIAL INSTRUMENTS**

The Township's financial instruments consist of cash, taxes receivable, accounts receivable, accounts payable and accrued liabilities and long-term debt.

**Risk**

It is management's opinion that the Township is not exposed to significant interest, market, liquidity, currency or credit risks arising from its financial instruments. The Township is subject to credit risk with respect to taxes and accounts receivable. Credit risk arises from the possibility that taxpayers and entities to which the Township provides services may experience financial difficulty and be unable to fulfill their obligations. It is management's opinion that the large number and diversity of taxpayers and users minimizes credit risk.

**Fair market value**

Except for the following, the fair value of the Township's financial instruments approximates their carrying value due to their short term nature. It is not practicable to determine the fair market value of the long-term debt. The terms and conditions of the long-term debt are disclosed in Note 5 to the consolidated financial statements.

**NOTE 14 BUDGET FIGURES**

Budget figures reported on the Consolidated Statement of Operations and the Consolidated Statement of Change in Net Financial Debt are based on 2022 operating and capital budgets as approved by Council on May 31, 2022 (By-law 2022-38).

**NOTE 15 PENSION AGREEMENT**

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of permanent members of its staff. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. OMERS is financed by employer and employee contributions and by investment earnings of the OMERS Fund.

Contributions for current service are recorded as expenditures in the year in which they became due.

The Township is required to make current service contributions to OMERS of 9% of pensionable earnings up to the years maximum pensionable earnings under the Canada Pension Plan and 14.6% on pensionable earnings above the amount. Employees are required to make current service contributions of the same amount.

Total current service contributions by the Township to OMERS in 2022 were \$46,588 (2021 - \$50,261). These contributions were matched with identical employee contributions for both years.

At December 31, 2022, OMERS disclosed an actuarial deficit of \$6.1 billion.



**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**NOTE 16 SEGMENTED DISCLOSURES**

The Township of Admaston/Bromley provides a range of services to its ratepayers. For each segment as reported in Schedule 2, revenues and expenses represent amounts that are directly attributable to the segment. Amounts not directly attributable to a segment are reported in general government. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.

The activities that are included in each functional line of services are as follows:

General government consists of the Mayor and Council, the Chief Administrative Officer/Clerk and administrative services which include the Treasurer-Deputy CAO/Clerk and finance clerks.

Protection to persons and property consists of Fire, Police, By-law Enforcement, Animal Control and Building Departments.

Transportation services include engineering, storm sewer, road and sidewalk construction and maintenance, street lighting and winter control.

Environmental services consist of solid waste disposal and recycling.

Recreation and cultural services is comprised primarily of parks services, operation of recreational facilities, library and recreational services.

Planning and development consists of planning and zoning and economic development.

**NOTE 17 CONTINGENT LIABILITIES**

The Municipality is contingently liable for debt with respect to tile drainage loans made by landowners with the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA). The Township collects the loan repayments from the owners and remits them to OMAFRA. The Township does not have any history of default payments on the loans. The total amount outstanding as at December 31, 2022 is \$37,118 (2021 - \$73,413) and is not recorded on the consolidated statement of financial position.

**INDEPENDENT AUDITOR'S REPORT**

To the Committee Members of the

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY  
DOUGLAS FIRE DEPARTMENT***Opinion*

We have audited the financial statements of the Douglas Fire Department (the Fire Department), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Fire Department as at December 31, 2022 and the results of its operations, change in net financial assets and 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 ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the 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.
- 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.

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario  
May 18, 2023

**DRAFT**

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY  
DOUGLAS FIRE DEPARTMENT  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 28,988	\$ 35,716
Accounts receivable	11,214	8,340
Due from Township	<u>21,181</u>	<u>12,340</u>
	<u>61,383</u>	<u>56,396</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	<u>16,505</u>	<u>26,473</u>
<b>NET FINANCIAL ASSETS</b>	44,878	29,923
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	4,779	4,743
Tangible capital assets (Schedule 1)	<u>298,067</u>	<u>294,788</u>
	<u>302,846</u>	<u>299,531</u>
<b>ACCUMULATED SURPLUS (Note 2)</b>	<u>\$ 347,724</u>	<u>\$ 329,454</u>

(See accompanying notes and schedule)

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**DRAFT**

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**DOUGLAS FIRE DEPARTMENT**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budget 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
<b>REVENUE</b>			
Township levies	\$ 197,520	\$ 197,520	\$ 178,696
Fire calls	8,812	10,285	9,144
Provincial and other government transfers	-	-	5,300
Interest	375	714	263
Other income	-	5,468	-
Township contribution for fire garage project	-	20,511	-
Township contribution to fire reserve	-	10,000	-
	<u>206,707</u>	<u>244,498</u>	<u>193,403</u>
<b>EXPENSES</b>			
Wages and benefits	99,480	110,791	85,004
Gas, oil and repairs	7,000	7,611	9,581
Heat and hydro	11,000	11,555	7,514
Insurance	16,000	14,302	9,485
Licenses	520	536	519
Maintenance and repairs	26,100	43,273	9,856
Office and sundry	4,665	959	6,609
Prevention	4,100	7,394	7,235
Supplies	1,150	493	447
Telephone and dispatch service	7,750	7,044	7,236
Amortization of tangible capital assets	-	22,270	20,295
	<u>177,765</u>	<u>226,228</u>	<u>163,781</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	28,942	18,270	29,622
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>	<u>329,454</u>	<u>329,454</u>	<u>299,832</u>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>	<u>\$ 358,396</u>	<u>\$ 347,724</u>	<u>\$ 329,454</u>

(See accompanying notes and schedule)

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**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**DOUGLAS FIRE DEPARTMENT**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

***DRAFT***

	<u>Budget 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	\$ 28,942	\$ 18,270	\$ 29,622
Acquisition of tangible capital assets	(38,300)	(5,038)	(28,885)
Amortization of tangible capital assets	-	22,270	20,295
Construction in progress	<u>-</u>	<u>(20,511)</u>	<u>-</u>
	<u>(38,300)</u>	<u>(3,279)</u>	<u>(8,590)</u>
Acquisition of prepaid expenses	<u>-</u>	<u>(36)</u>	<u>(4,743)</u>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(9,358)	14,955	16,289
<b>NET FINANCIAL ASSETS AT BEGINNING OF YEAR</b>	<u>29,923</u>	<u>29,923</u>	<u>13,634</u>
<b>NET FINANCIAL ASSETS AT END OF YEAR</b>	\$ <u>20,565</u>	\$ <u>44,878</u>	\$ <u>29,923</u>

(See accompanying notes and schedule)

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**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY  
DOUGLAS FIRE DEPARTMENT  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 18,270	\$ 29,622
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	<u>22,270</u>	<u>20,295</u>
	40,540	49,917
Change in the level of:		
Accounts receivable	(2,874)	2,077
Due from Township	(8,841)	(9,378)
Prepaid expenses	(36)	(4,743)
Accounts payable and accrued liabilities	<u>(9,968)</u>	<u>(8,898)</u>
	<u>18,821</u>	<u>28,975</u>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		
Acquisition of tangible capital assets	(5,038)	(28,885)
Construction in progress	<u>(20,511)</u>	<u>-</u>
	<u>(25,549)</u>	<u>(28,885)</u>
<b>NET CHANGE IN CASH</b>	(6,728)	90
<b>CASH AT BEGINNING OF YEAR</b>	<u>35,716</u>	<u>35,626</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 28,988</u>	<u>\$ 35,716</u>

(See accompanying notes and schedule)

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**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**

**DOUGLAS FIRE DEPARTMENT**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

**SCHEDULE 1**

	<u>Land</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>2022</u>	<u>2021</u>
<b>COST</b>						
Balance, beginning of year	\$ 13,151	\$ 57,350	\$ 628,407	\$ 255,223	\$ 954,131	\$ 925,246
Acquisition of tangible capital assets	-	-	-	5,038	5,038	28,885
Construction in progress	-	20,511	-	-	20,511	-
	<u>13,151</u>	<u>77,861</u>	<u>628,407</u>	<u>260,261</u>	<u>979,680</u>	<u>954,131</u>
<b>ACCUMULATED AMORTIZATION</b>						
Balance, beginning of year	-	19,499	427,276	212,568	659,343	639,048
Annual amortization	-	1,147	16,513	4,610	22,270	20,295
	-	<u>20,646</u>	<u>443,789</u>	<u>217,178</u>	<u>681,613</u>	<u>659,343</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 13,151</u>	<u>\$ 57,215</u>	<u>\$ 184,618</u>	<u>\$ 43,083</u>	<u>\$ 298,067</u>	<u>\$ 294,788</u>
<b>2021 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>\$ 13,151</u>	<u>\$ 37,851</u>	<u>\$ 201,131</u>	<u>\$ 42,655</u>	<u>\$ 294,788</u>	

(See accompanying notes)



**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**DOUGLAS FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**DRAFT**

The Douglas Fire Department is a Board of the Corporation of the Township of Admaston/Bromley organized to provide emergency fire services to residents of the Township.

**NOTE 1    SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared by management in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

**Basis of accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

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

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired and collection is reasonably assured.

**Government transfers**

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

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

**Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Significant estimates and assumptions which include the estimated useful life of tangible capital assets and based on management's information and judgments. Actual results could differ from those estimates.

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**DOUGLAS FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

DRAFT

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**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 normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated 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. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Buildings	50
Machinery and equipment	5 - 20
Vehicles	5 - 20

Annual amortization is charged in the year following acquisition and the year of disposal. Assets under construction are not amortized until the asset is in service.

ii) **Contribution of Tangible Capital Assets**

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

**Contributed services**

A substantial number of volunteers contribute a significant amount of their time each year. Some other services are also contributed to the Board. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

**NOTE 2 ACCUMULATED SURPLUS**

Accumulated surplus consists of the following:

	<u>2022</u>	<u>2021</u>
General surplus	\$ 19,770	\$ 24,808
Internally restricted reserves	29,887	9,858
Equity in tangible capital assets (Schedule 1)	298,067	294,788
	<u>\$ 347,724</u>	<u>\$ 329,454</u>

**CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY**  
**DOUGLAS FIRE DEPARTMENT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

***DRAFT***

**NOTE 3 FINANCIAL INSTRUMENTS**

The Fire Department's financial instruments consist of cash, accounts receivable, due from Township, and accounts payable and accrued liabilities.

**Risk**

There have been no changes in risk from the prior year and as a result, it is management's opinion that the Fire Department is not exposed to significant interest, liquidity, currency, market or credit risks arising from its financial instruments.

**Fair market value**

The fair value of the Fire Department's financial instruments approximates their carrying value due to their short term nature.

**NOTE 4 BUDGET FIGURES**

Budget figures reported on the Statement of Operations and the Statement of Change in Net Financial Assets are based on 2022 operating and capital budgets as approved by Council on May 31, 2022 (By-law 2022-38).



**DRAFT****INDEPENDENT AUDITOR'S REPORT**

To the Directors of the

**ADMASTON/BROMLEY PUBLIC LIBRARY***Qualified Opinion*

We have audited the financial statements of the **ADMASTON/BROMLEY PUBLIC LIBRARY** (the Library), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2022 and the results of its operations and its changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Basis for Qualified Opinion*

In common with many not-for-profit organizations, the Library derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Library. Our audit opinion on the financial statements for the year ended December 31, 2021 was qualified because of the possible effects of this limitation in scope. Therefore we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2022 and 2021, current assets as at December 31, 2022 and 2021, and net assets as at January 1 and December 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

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 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 qualified audit opinion.

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

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

In preparing the financial statements, management is responsible for assessing the 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.
- 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.

CHARTERED PROFESSIONAL ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario  
May 18, 2023

Welch LLP

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**ADMASTON/BROMLEY PUBLIC LIBRARY**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2022**

**DRAFT**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash	\$ <u>9,668</u>	\$ <u>10,298</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,533	1,059
Due to Township	<u>2,349</u>	<u>2,488</u>
	<u>3,882</u>	<u>3,547</u>
<b>NET FINANCIAL ASSETS</b>	5,786	6,751
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	<u>558</u>	<u>495</u>
<b>ACCUMULATED SURPLUS</b>	\$ <u>6,344</u>	\$ <u>7,246</u>

(See accompanying notes)

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**ADMASTON/BROMLEY PUBLIC LIBRARY**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

DRAFT

	Budget <u>2022</u>	Actual <u>2022</u>	Actual <u>2021</u>
<b>REVENUE</b>			
Municipal grants	\$ 22,252	\$ 22,252	\$ 23,102
Provincial grants	5,518	7,182	5,518
Donations and fundraising	2,000	9,879	6,850
Fines	500	372	859
Interest earned	<u>60</u>	<u>316</u>	<u>55</u>
	<u>30,330</u>	<u>40,001</u>	<u>36,384</u>
<b>EXPENSES</b>			
Salaries, wages and employee benefits	15,554	18,470	16,243
Books and DVDs	7,300	8,585	7,474
Operating system maintenance	2,750	5,929	2,631
Repairs and maintenance	116	164	146
Office and miscellaneous	480	2,502	440
Special programs	2,000	2,878	4,292
Telephone and internet	2,030	2,375	1,988
Travel and professional development	<u>100</u>	<u>-</u>	<u>100</u>
	<u>30,330</u>	<u>40,903</u>	<u>33,314</u>
<b>EXCESS OF (EXPENDITURES OVER REVENUE) REVENUE OVER EXPENSES</b>	-	(902)	3,070
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>	<u>7,246</u>	<u>7,246</u>	<u>4,176</u>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>	\$ <u>7,246</u>	\$ <u>6,344</u>	\$ <u>7,246</u>

(See accompanying notes)

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**ADMASTON/BROMLEY PUBLIC LIBRARY**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

*DRAFT*

	Budget <u>2022</u>	Actual <u>2022</u>	Actual <u>2021</u>
<b>EXCESS OF (EXPENDITURES OVER REVENUE) REVENUE OVER EXPENSES</b>	\$ -	\$ (902)	\$ 3,070
Change in level of prepaid expenses	<u>-</u>	<u>(63)</u>	<u>(495)</u>
<b>(DECREASE) INCREASE IN NET FINANCIAL ASSETS</b>	-	(965)	2,575
<b>NET FINANCIAL ASSETS AT BEGINNING OF YEAR</b>	<u>6,751</u>	<u>6,751</u>	<u>4,176</u>
<b>NET FINANCIAL ASSETS AT END OF YEAR</b>	<u>\$ 6,751</u>	<u>\$ 5,786</u>	<u>\$ 6,751</u>

(See accompanying notes)

**Welch** LLP

An Independent Member of BKR International



**ADMASTON/BROMLEY PUBLIC LIBRARY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

*DRAFT*

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
Excess of (expenditures over revenue) revenue over expenses	\$ (902)	\$ 3,070
Changes in the level of:		
Accounts receivable	-	1,164
Accounts payable and accrued liabilities	474	380
Due to Township	(139)	1,790
Prepaid expenses	<u>(63)</u>	<u>(495)</u>
	<u>(630)</u>	<u>5,909</u>
<b>(DECREASE) INCREASE IN CASH</b>	(630)	5,909
<b>CASH AT BEGINNING OF YEAR</b>	<u>10,298</u>	<u>4,389</u>
<b>CASH AT END OF YEAR</b>	\$ <u>9,668</u>	\$ <u>10,298</u>

(See accompanying notes)

**Welch** LLP

An Independent Member of BKR International

**ADMASTON/BROMLEY PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**DRAFT**

The Admaston/Bromley Public Library is a Board of the Township of Admaston/Bromley organized to interact with the community and to provide services and programs that focus on the recreational, educational and cultural needs of the community.

**NOTE 1    SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared by management in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. Significant aspects of the accounting policies adopted by the Board are as follows:

**Basis of accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

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

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

**Government transfers**

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

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

**Revenue recognition**

Interest revenue is recognized as it is earned. Other grants and donations and fundraising revenue are recognized when the related expenses are incurred, services performed or the tangible capital assets are acquired. Fines and user fees and service charges are recognized when received.

**ADMASTON/BROMLEY PUBLIC LIBRARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022**

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates and assumptions, are based on management's best information and judgement. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

**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 normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

**NOTE 2 RELATED PARTY TRANSACTIONS**

**Township of Admaston/Bromley**

The Library is a Board of the Township of Admaston/Bromley. During the year the Township transferred \$21,600 (2021 - \$22,450) to the Library for operating purposes.

**NOTE 3 FINANCIAL INSTRUMENTS**

The Library's financial instruments consist of cash, accounts payable and accrued liabilities, and due to Township.

**Risk**

There have been no changes in risk from the prior year and as a result, it is management's opinion that the Library is not exposed to significant interest, liquidity, currency, market or credit risks arising from its financial instruments.

**Fair market value**

The fair value of the Library's financial instruments approximates their carrying value due to their short term nature.

**NOTE 4 BUDGET FIGURES**

Budget figures reported on the Statement of Operations and the Statement of Change in Net Financial Assets are based on the 2022 operating budget as approved by the Board on November 17, 2021.

CORPORATION OF THE TOWNSHIP OF ADMASTON/BROMLEY

BY-LAW No. 2023-22

**A BY-LAW TO CONFIRM PROCEEDINGS OF  
THE COUNCIL OF THE TOWNSHIP OF ADMASTON/BROMLEY  
AT THE COUNCIL MEETING MAY 18, 2023.**

**WHEREAS** Subsection 5(1) of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, provides that the powers of a municipal corporation are to be exercised by its Council;

**AND WHEREAS** Subsection 5(3) of the said Municipal Act provides that the powers of every Council are to be exercised by by-law;

**AND WHEREAS** it is deemed expedient and desirable that the proceedings of the Council of the Corporation of the Township of Admaston/Bromley at this meeting be confirmed and adopted by by-law;

**THEREFORE** the Council of the Township of Admaston/Bromley enacts as follows:

1. That the actions of the Council at its meeting held on the 18<sup>th</sup> day of May 2023 and in respect of each motion, resolution and other action passed and taken by the Council at its said meetings, is, except where the prior approval of the Ontario Municipal Board or other body is required, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this by-law.
2. That the Head of Council and proper officers of the Corporation of the Township of Admaston/Bromley are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain appropriate approvals where required, except where otherwise provided, and to affix the Corporate Seal of the Corporation of the Township of Admaston/Bromley to all such documents.
3. That this By-Law shall come into force and take effect upon the passing thereof.

READ a first and second time this 18<sup>th</sup> day of May 2023.

READ a third time and finally passed this 18<sup>th</sup> day of May 2023.

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Mayor

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CAO/Clerk