

# TOWN OF FORT FRANCES

## AGENDA - July 13, 2020

### MEETING - held virtually

Page

**1. COUNCIL MEETING**

(Session No. 044) to immediately follow the Committee of the Whole

1.1 Call to Order

1.2 ~~Prayer~~ Silent Meditation

1.3 Non-agenda items identified to be considered later in this meeting

1.4 Disclosure of pecuniary interest and the general nature thereof.

**2. Delegations/Deputations:**

2.1 Presentation from Widlake Properties Inc. re: Senior Housing in Fort Frances 4 - 6

2.2 Presentation of Draft 2019 Audited Financial Statements by R. Gustafson and J. Evans, BDO Canada LLP 7 - 42

**3. Consent Agenda:**

3.1 Items Referred from Committee of the Whole

3.2 Letter from E. Bliss, Miss Teenage Northern Ontario re: Sponsorship Opportunity 43 - 46  
- will be referred to the Administration & Finance Executive Committee for recommendation.

3.3 Letter dated July 2, 2020 from M. Macklem, former Fort Frances resident re: Comments on Cemetery 47  
- will be received with thanks.

3.4 Letter received June 29, 2020 from A. Bedard, Fort Frances resident re: Comments on Various Matters 48 - 50  
- will be received with thanks.

3.5 Letter dated July 6, 2020 from R. Lundy, Fort Frances resident re: Request Permission for Well and Septic services 51  
- will be referred to the Planning & Development Executive Committee for recommendation.

3.6 Letter dated July 9, 2020 from N. Proulx, Presidente, Association des 52 - 53

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francophones du Nord-Ouest de l'Ontario re: Franco-Ontarian Day - will be advised of Council's proclamation and flag raising will be coordinated with the Mayor's Office.	
3.7 E-mail from A. McEwen, Fifth Street East Resident r: Public Safety Enhancements - will be referred to the Operations & Facilities Executive Committee for recommendation.	54 - 55
<b>4. <u>Approval of Council Minutes: *</u></b>	
4.1 Session No. 043 dated June 22, 2020	
<b>5. <u>Approval of Committee of the Whole Minutes: *</u></b>	
5.1 Session No. 044 dated June 22, 2020	
<b>6. <u>Resolutions from tonight's Committee meeting</u></b>	
<b>7. <u>Information Correspondence:</u></b>	
7.1 AMO Communications - Watchfile dated June 25, 2020 - Watchfile dated July 2, 2020 - Policy Update: United Call for Emergency Municipal Financial Relief	56 - 62
7.2 Letter from Ministry of Natural Resources and Forestry re: Boundary Waters Forest	63 - 64
7.3 Letter from City of Sarnia requesting support for resolution (Long Term Care Home Improvements)	65 - 66
7.4 Letter from Kingsville requesting support for resolution (Rent Assistance Program)	67 - 68
<b>8. <u>Minutes:</u></b>	
8.1 Committee of Adjustment June 4, 2020	69 - 70
8.2 Planning & Development Executive Committee June 15, 2020	71 - 72
8.3 Operations & Facilities Executive Committee June 17, 2020	73 - 74
8.4 Fort Frances Public Library Technology Centre Board - Minutes from April 15, 2020, May 20, 2020 and June 17, 2020	75 - 80
<b>9. <u>In-Camera:</u></b>	
9.1 A proposed or pending acquisition or disposition of land by the	

municipality or local board: Expression of Interest

\* this item was tabled at previous meeting in order to acquire more information.

- 9.2 Advice that is subject to solicitor-client privilege, including communications necessary for that purpose: Property Matter
- 9.3 Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board: Agency One Matters (verbal update from Mayor Caul)
- 9.4 Labour relations or employee negotiations: CUPE Pay Equity Update
- 9.5 A proposed or pending acquisition or disposition of land by the municipality or local board: Surplus Property Update

**10. Public Session Resumes:**

If any resolutions are required as a result of the In-Camera session, they can be requested from the Clerk's office the following morning.

**11. ADJOURNMENT**

**12. \* Previously distributed to Council**

**13. \*\* Items can be viewed by contacting the Clerk**

**Widlake Properties Inc.**

(revision.. 2019 Nov.)

**500 WIDLAK** Winnipeg Mb., R2C 3K8/www.500Widlake.com/204 414-4919 widlake@shaw.ca

Private Not for Profit, with equity from United Lutheran Service Club Inc. (charity)  
 CMHC #08 293-870, (original building)  
 95 unit, state of the art, independent seniors residence,  
 opened 1 Nov. 2019,

**The Board.** 2019/ 2020

Bernice Marmel MA, OM., health educator, Retired, (Order of Manitoba 2018)

Gerontologist, past member Prov., ministers seniors housing circle.

Stephan Jantz, BSc., BEd.,

Educator, Winnipeg district 1, director apprenticeship programs.

(past) red seal Gas fitter, plumber, contractor.

Don Forfar, Former Mayor, St. Andrews, Mb.,

property manager, businessman, planning board director and chair, Manitoba

director on FCM (Federation of Canadian Municipalities)

Trevor Taylor, Aero engine mechanic.

Pete Sanderson BA., CPM., CLO.

Asset property manager, developer, contractor, consultant.

Gary Burdey B.Com., CA, Retired, partner PKBW/ Fort Group,

Board service, Seven Oaks Hospital.

**Advisers on call**

Norman Blackie, D. Arch.,

Architect, Gerontologist, design specialist, Manitoba Health Capital Projects.

Arthur E. Metz, retired

Commercial Interior Design specialist

Debbie Van Ettinger

Managing Director 1010 Sinclair, accessibility, disabilities specialist

Lawrence Porier

Managing Director KINEW Housing Corp, Indigenous housing specialist

James Sinclair

First Nations Governance advisor

Indigenous housing specialist

Gordon Rybuck M.Peng. Retired

life lease, governance

Past VP CPR Rail. Past President of Fred Douglas Place

Douglas Sigurdson LL.B., Bsc., (Civil Eng)

Partner MLT Aikins Law,

Commercial Contracts Finance.

Heather Richie retired,

assisted living, PCH management

GM Kiwanis Courts, consultant

Bob Kraglsley, B.Com, CPM, retired

property manager, generalist

property manager, real estate

Lawrence Porier

Managing Director KINEW Housing Corp, Indigenous housing specialist

James Sinclair

First Nations Governance advisor, Indigenous housing specialist

Tracy Dusome CPIM

President Custom Interconnect Assemblies Indigenous business specialist

## **BIOGRAPHIES**

**Bernice Marmel M.ED. BA., Advanced Certificate in Gerontology**

Retired Health Educator

Bernice is a retired Health Educator and community activist. She is the 2012 recipient of the Manitoba Association of Non Profit Housing Associations "Spirit of Service Award". Bernice taught and practiced health education across Canada. She was employed for years at the Nor West health COOP. She has been active in a number of community based non- profits. She is a participant on the Manitoba Housing Ministers round table.

Board Memberships Current: Mount Carmel Clinic (Finance Committee)

Carriage House North,(Social Committee), 494 Hargrave,

Seven Oaks Community Resource Network,

Manitoba Council on Aging, Manitoba Roundtable on Housing for the Elderly.

Past Board Memberships:

Social Planning Council of Winnipeg, Winnipeg Public Library Board,

Health and Wellness Series Videon Special Programming,

Founding Member North End Women's Centre

## **Don Forfar**

Don served sixteen years as Mayor of St. Andrews, Mb. He is current chair of Red River Churches Refugee Team (24 Churches working to sponsor and look after refugee families). While serving as Mayor, he chaired the Mayors and Reeves of the Capital Region, Red River Planning Board and St. Andrews Airport. For six years, he was a Manitoba Director on the National Municipal Board – FCM. He was a director on the North Red Library Board and was instrumental in the building of the new Library – Gaynor Family Regional Library.

Don has twenty-six years' experience working in the Aboriginal community (sixteen part time, while committed to leading St. Andrews). Six of those years, he was the General Manager of urban native housing in Selkirk – Tyro Housing. Prior to this, he owned an IGA store at Winnipeg Beach and owned a couple of rental properties in Winnipeg. Don is an active Anglican and serves as a licensed lay reader. He's a recipient of the Queen's Jubilee Medal for community service.

## **Stephan Jantz B.Sc., B.Ed.**

Stephan is director of the Apprenticeship training program at Winnipeg School Div. 1. This program is viewed as a game changer in Manitoba. The program has received increasing Government recognition, and community support.

Stephan, when active in the private sector, donated his time generously to, Luther Village campground over many years. He was a business owner, a Journeyman Plumber of Uni-City Plumbing & Heating. He has received two University degrees in both Science and Education. He was employed by Winnipeg School division #1 teaching Math and Science at RB Russell. The students benefit from his donation of time coaching volley ball and organizing annual school trips to Luther Village

campground, and Washington's Human Rights Museum. (Asper Program recipient).

**Gary Burdey, B.Com, CA**

Gary obtained his Commerce Degree from the U of M in 1968 and CA Degree from the Manitoba CA Institute in 1972.

The majority of his professional career was spent working in CA private practice. as a partner in the firm of PKBW Group CA's (now renamed Fort Group CPA's) for 31 years, retiring in 2009. He provided audit, accounting, tax and business advisory services to a diverse base of clients that included charities and non-profit organizations. As a partner in the firm, he also developed strong finance, management and human resource skills in operating the firm's business. He dealt with several senior housing facilities as clients as well.

Gary did a lot of volunteer community work that included being on the boards of Seven Oaks Hospital and St. Joseph's Residence. He is currently President and Treasurer of Templeton Pointe Condominiums where he resides.

**Peter Sanderson BA, CPM, CLO**

Pete Sanderson is a Certified Property Manager (CPM). He taught as a faculty member of the Institute of Real Estate Management (IREM USA), and the Real Estate Institute of Canada (REIC). He is also a Certified Leasing Officer (CLO) with REIC., BA, U of Toronto.

Pete has been a property manager since 1974. He has managed co-op, not for profit, public and private sector residential and commercial office and retail properties in Canada and USA. He specialized in re-organizing developer owned management companies and re-marketing failed properties. Pete had executive positions at Shelter Corp, New-West, Marwest, Duraps and Orange Properties.

He later reviewed property performance for the CMHC portfolio management dept.

Pete took early retirement from CMHC in 1997. With investors he purchased property in Winnipeg, Thompson, Dauphin and Selkirk. These properties were re-developed, renovated, rented and successfully sold.

He is active as an advisor or board member on a number of Not for profit housing entities, including **Manitoba Non Profit Housing Assn.** Past President Fred Douglas Place, member 55 Nassau Board.

**Norman Blackie D. Arch.**

Norman has been engaged as an architect, professor and gerontologist for some 35 years.

From 1993 to 2017 he was responsible for design guidance and over-site of some 100 major capital expenditures for Manitoba Health.

He is well published, a past president of the Manitoba Association on Gerontology and a leader in this field. Norman is also active with a number of community seniors associations.

Past President Villa Cabrini....

**Arthur E. Metz** retired

Member Professional Interior Design Institute of Manitoba, Manitoba Branch manager Eaton's Contract ID. Principal Art Metz Contract Interiors

**Gordon Rybuck** MPeng. Retired

Past VP CPR Rail. Current Past President of Fred Douglas Place

End/30

**The Corporation of the  
Town of Fort Frances  
Consolidated Financial Statements  
For the year ended December 31, 2019**

DRAFT

**The Corporation of the  
Town of Fort Frances  
Consolidated Financial Statements  
For the year ended December 31, 2019**

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## The Corporation of the Town of Fort Frances Management's Responsibility for the Consolidated Financial Statements

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The accompanying consolidated financial statements of the Corporation of the Town of Fort Frances and all the information in this annual report are the responsibility of management and have been approved by the Mayor and Treasurer on behalf of Council.

The consolidated financial statements have been prepared by management in accordance with Public Sector Accounting Principles. The consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Town maintains systems of internal accounting and administrative controls of high quality consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Town's assets are appropriately accounted for and adequately safeguarded.

The Town Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council reviews the Town's consolidated financial statements and meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. BDO Canada LLP have full and free access to Council.

\_\_\_\_\_ Mayor

\_\_\_\_\_ Treasurer

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## Independent Auditor's Report

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**To the Mayor and Councilors of  
The Corporation of the Town of Fort Frances**

### **Opinion**

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

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

### **Basis for Opinion**

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

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

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

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

Those charged with governance are responsible for overseeing the Municipality'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 Municipality'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 Municipality'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 Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants, Licensed Public Accountants

Fort Frances, Ontario  
July 13, 2020

## The Corporation of the Town of Fort Frances Consolidated Statement of Financial Position

December 31	2019	2018
<b>Financial assets</b>		
Cash and cash equivalents (Note 1)	\$ 7,591,567	\$ 1,543,515
Taxes receivable	331,920	205,022
Accounts receivable	3,303,971	4,632,525
Investments (Note 2)	10,980,512	13,488,603
Investment in government business enterprises (Note 3)	6,208,489	6,141,617
Loans receivable (Note 4)	177,777	244,444
	<u>28,594,236</u>	<u>26,255,726</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,335,379	4,285,356
Deferred revenue (Note 6)	399,657	85,311
Net long-term debt (Note 7)	946,230	1,261,641
Solid waste closure and post-closure liabilities (Note 8)	921,217	897,858
Post-employment benefits liabilities (Note 9)	193,429	208,740
	<u>5,795,912</u>	<u>6,738,906</u>
<b>Net financial assets</b>	<u>22,798,324</u>	<u>19,516,820</u>
<b>Non-financial assets</b>		
Tangible capital assets (Note 10)	100,369,604	101,319,443
Tangible capital assets under construction	173,170	83,584
Inventory of supplies	424,801	445,975
Prepaid expenses	273,817	228,693
	<u>101,241,392</u>	<u>102,077,695</u>
<b>Accumulated surplus (Note 11)</b>	<u>\$ 124,039,716</u>	<u>\$ 121,594,515</u>
<b>Contingent liabilities (Note 16)</b>		

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Treasurer

## The Corporation of the Town of Fort Frances Consolidated Statement of Operations

For the year ended December 31	Budget 2019	2019	2018
<b>Revenue</b>			
Taxation	\$ 11,232,727	\$ 11,798,749	\$ 11,236,077
Government transfers - Federal (Note 12)	1,267,069	728,438	709,130
Government transfers - Provincial (Note 13)	7,711,918	6,322,725	7,702,785
User fees and service charges	8,434,291	8,690,729	8,705,226
Permits, licenses and fines	66,927	65,926	59,655
Investment income (loss)	59,500	444,541	(69,271)
Income from government business enterprises (Note 3)	-	66,872	79,567
Municipal accommodation taxation	-	265,185	-
Other income (Note 14)	843,865	846,875	2,370,818
	<u>29,616,297</u>	<u>29,230,040</u>	<u>30,793,987</u>
<b>Expenses</b>			
General government	2,756,640	2,675,951	2,982,650
Protection services	3,856,736	4,279,237	3,871,763
Transportation services	4,952,489	5,462,066	5,080,065
Environmental services	5,369,758	5,180,754	4,965,077
Health services	2,720,180	1,788,688	1,688,774
Social and family services	1,907,874	1,598,943	2,049,833
Social housing	-	738,593	706,743
Recreation and cultural services	3,850,984	4,624,302	4,148,578
Planning and development	346,400	436,305	261,999
	<u>25,761,061</u>	<u>26,784,839</u>	<u>25,755,482</u>
<b>Annual surplus</b>	<u>3,855,236</u>	<u>2,445,201</u>	<u>5,038,505</u>
<b>Accumulated surplus, beginning of year</b>	<u>121,594,515</u>	<u>121,594,515</u>	<u>116,556,010</u>
<b>Accumulated surplus, end of year</b>	<u>\$125,449,751</u>	<u>\$124,039,716</u>	<u>\$121,594,515</u>

## The Corporation of the Town of Fort Frances Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	Budget 2019	2019	2018
<b>Annual surplus</b>	<b>\$ 3,855,236</b>	<b>\$ 2,445,201</b>	<b>\$ 5,038,505</b>
Acquisition of tangible capital assets	(8,187,424)	(3,612,898)	(6,986,194)
Amortization of tangible capital assets	4,473,900	4,562,737	4,440,790
Loss (gain) on sale of tangible capital assets	-	(45,000)	(190,741)
Proceeds on sale of tangible capital assets	-	45,680	205,929
Disposals of land held for sale	-	(681)	50,476
Capitalization of tangible capital assets under construction	-	(89,586)	69,555
	<b>141,712</b>	<b>3,305,453</b>	<b>2,628,320</b>
Acquisition of prepaid expenses and inventory of supplies	-	(23,949)	(52,655)
<b>Net change in net financial assets</b>	<b>141,712</b>	<b>3,281,504</b>	<b>2,575,665</b>
<b>Net financial assets, beginning of year</b>	<b>19,516,820</b>	<b>19,516,820</b>	<b>16,941,155</b>
<b>Net financial assets, end of year</b>	<b>\$ 19,658,532</b>	<b>\$ 22,798,324</b>	<b>\$ 19,516,820</b>

## The Corporation of the Town of Fort Frances Consolidated Statement of Cash Flows

For the year ended December 31	2019	2018
<b>Operating transactions</b>		
Annual surplus	\$ 2,445,201	\$ 5,038,505
Items not involving cash		
Loss (income) from government business enterprises	(66,872)	(79,567)
Amortization	4,562,737	4,440,790
Loss (gain) on disposal of tangible capital assets	(45,000)	(190,741)
Loss (gain) on disposal of land held for sale	(681)	10,576
Changes in non-cash operating balances		
Taxes receivable	(126,898)	126,697
Accounts receivable	1,328,554	(688,878)
Loans receivable	66,667	66,667
Inventory of supplies	21,174	(52,119)
Prepaid expenses	(45,124)	(536)
Accounts payable and accrued liabilities	(949,977)	849,234
Deferred revenue	314,346	(113,760)
Solid waste closure and post-closure liabilities	23,359	23,360
Post-employment benefits	(15,311)	(13,714)
	<u>7,512,175</u>	<u>9,416,514</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(3,612,898)	(6,986,194)
Proceeds on sale of tangible capital assets	45,680	205,929
Acquisition of tangible capital assets under construction	(89,586)	69,555
	<u>(3,656,804)</u>	<u>(6,710,710)</u>
<b>Investing transactions</b>		
Decrease (increase) in investments	2,508,091	(2,036,275)
Proceeds on disposition of land held for sale	-	39,900
	<u>2,508,091</u>	<u>(1,996,375)</u>
<b>Financing transactions</b>		
Repayment of long-term debt	(315,410)	(408,896)
<b>Net change in cash and cash equivalents</b>	<b>6,048,052</b>	<b>300,533</b>
<b>Cash and cash equivalents, beginning of year</b>	<u><b>1,543,515</b></u>	<u><b>1,242,982</b></u>
<b>Cash and cash equivalents, end of year</b>	<u><b>\$ 7,591,567</b></u>	<u><b>\$ 1,543,515</b></u>

## The Corporation of the Town of Fort Frances Summary of Significant Accounting Policies

**December 31, 2019**

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

The consolidated financial statements of the Corporation of the Town of Fort Frances are the representations of management. They have been prepared in accordance with Canadian accounting principles established by the Public Sector Accounting Board of CPA Canada.

**Basis of Accounting**

The consolidated financial statements of the Corporation of the Town of Fort Frances are the representations of management. They have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of CPA Canada.

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

The consolidated statement of financial position reflects all of the financial assets and liabilities of the Municipality. Financial assets are those assets which could provide resources to discharge existing liabilities or finance future operations. Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year. Accumulated surplus represents the financial position of the Municipality, and is the difference between its' assets and liabilities. This provides information about the Municipality's overall future revenue requirements and its' ability to finance activities and meet its' obligations.

**Basis of Consolidation**

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of all municipal Organizations, committees and boards which are owned or controlled by the Municipality. All interfund assets and liabilities and revenues and expenditures have been eliminated on consolidation.

The following boards and municipal enterprises owned or controlled by Council have been consolidated:

Library Board  
Waterworks  
Business Improvement Area



## The Corporation of the Town of Fort Frances Summary of Significant Accounting Policies

**December 31, 2019**

### **Basis of Consolidation (continued)**

A government partnership exists where the Municipality has shared control over the board or entity. The Municipality's pro-rata share of the assets, liabilities, revenues and expenditures are reflected in the consolidated financial statements using the proportionate consolidation method. No proportionate interest or government partnerships are reflected in the consolidated financial statements.

The following boards are not consolidated:

Northwestern Health Unit  
Rainy River District Social Services Administration Board

Government business enterprises are separate legal entities which do not rely on the Municipality for funding. The Municipality's government business enterprises consist of investments in Fort Frances Power Corporation and Fort Frances Network Services Corporation. These investments are accounted for using the modified equity basis of accounting. Under this method, the government business enterprise's accounting policies, which follow Canadian generally accepted accounting principles for publicly accountable enterprises, are not adjusted to conform with Public Sector Accounting Standards and inter-entity transactions and balances are not eliminated.

### **Cash and Cash Equivalents**

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

### **Inventory**

Inventory of supplies is recorded at the lower of cost or net replacement value.

### **Investments**

The Municipality accounts for its investments at cost. The carrying value of an investment is written down to its net recoverable amount if a decline in value is judged to be other than temporary.

### **Loans Receivable**

Loans receivable are reported on the Municipality's consolidated statement of financial position at the lower of cost and net recoverable value.

## The Corporation of the Town of Fort Frances Summary of Significant Accounting Policies

**December 31, 2019**

### **Tangible Capital Assets**

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	40 years
Buildings	40 years
Machinery and equipment	10 to 15 years
Roads and bridges	15 to 80 years
Water infrastructure	40 to 80 years
Sewer infrastructure	40 to 80 years
Vehicles	7 to 12 years
Computer hardware and software	5 years

### **Revenue Recognition**

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Taxation revenue is initially recognized based on management's best estimate of the taxes that will be received. However, the total amount of tax revenue recognized may change due to future reassessments such as audits, appeals and court decisions.

User fees and other revenues are recognized when the services are performed or goods are delivered and there is reasonable assurance of collection.

### **Government Transfers**

Government transfers, which include legislative grants, are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. When transfer stipulations give rise to a liability, government transfers are recognized as deferred revenue and recognized as revenue when the stipulations are settled.

## The Corporation of the Town of Fort Frances Summary of Significant Accounting Policies

**December 31, 2019**

### **Solid Waste Landfills**

The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses in current dollars, discounted, adjusted for estimated inflation, and are charged to expense as the landfill site's capacity is used.

### **Retirement Benefits and Other Employee Benefit Plans**

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

### **School Boards**

The Municipality collects taxation revenue on behalf of the school boards. 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.

### **Use of Estimates**

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

The estimates used in preparation of these consolidated financial statements are the useful lives of the property, plant and equipment, the capacity of the landfill site, the useful life of the landfill site, the closure and post-closure costs of the landfill, the present value of the Municipality's employee post-retirement benefits, and taxation revenue.

### **Trust Funds**

Trust Funds held in trust by the Municipality, and their related operations, are not included in these consolidated financial statements. The financial activity and position of the Trust Funds are reported separately on the Trust Funds statement of continuity and balance sheet.

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 1. Cash and Cash Equivalents

The balance of cash and cash equivalents reported on the consolidated statement of financial position is made up of the following:

	2019	2018
Unrestricted	\$ 1,305,167	\$ 1,379,170
Restricted by Council resolution	6,286,400	164,345
	<u>\$ 7,591,567</u>	<u>\$ 1,543,515</u>

Certain surplus funds are set aside by by-laws or Council resolution for specific purposes and referred to as reserve funds. Cash and cash equivalents restricted by Council resolution represent assets that are maintained in respect of those reserve funds (Note 11).

### 2. Investments

	2019	2018
Investments restricted by Council resolution		
GIC's, 1.80% annual interest rate	\$ 53,003	\$ 51,951
GIC's, 2.25% annual interest rate	325,710	318,411
GIC's, 2.50% annual interest rate	-	4,755,856
Interest bearing savings account, prime -1.54%	8,556,293	8,352,384
Non interest bearing savings account	10,001	10,001
	<u>8,945,007</u>	<u>13,488,603</u>
Unrestricted investments		
GIC's, 2.2% annual interest rate	<u>2,035,505</u>	-
	<u>\$ 10,980,512</u>	<u>\$ 13,488,603</u>

The income from investments for the year was \$388,969 (2018 - \$217,300).

Certain surplus funds are set aside by by-laws or Council resolution for specific purposes and referred to as reserve funds. Investments restricted by Council resolution represent assets that are maintained in respect of those reserve funds (Note 11).

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 3. Investment in Government Business Enterprises

	2019	2018
Fort Frances Power Corporation	\$ 6,155,258	\$ 6,088,461
Fort Frances Network Services Corporation	53,231	53,156
	<u>\$ 6,208,489</u>	<u>\$ 6,141,617</u>

#### Fort Frances Power Corporation

Fort Frances Power Corporation is a Corporation that was created for the purpose of distributing electrical power to the Town of Fort Frances. The Municipality holds 100% of the common shares of Fort Frances Power Corporation. The condensed supplementary financial information is as follows:

	2019	2018
Financial position		
Current assets	\$ 5,574,903	\$ 4,704,759
Property, plant and equipment	4,143,761	4,107,947
Regulatory assets	312,205	289,127
Future income tax assets	219,994	122,056
Total assets	<u>10,250,863</u>	<u>9,223,889</u>
Current liabilities	3,677,259	2,905,046
Regulatory liabilities	418,346	230,382
Total liabilities	<u>4,095,605</u>	<u>3,135,428</u>
Net assets		
Equity	<u>\$ 6,155,258</u>	<u>\$ 6,088,461</u>
Results of operations		
Revenue	\$ 10,843,029	\$ 10,184,741
Expenses	<u>(10,776,232)</u>	<u>(10,105,192)</u>
Net income for the year	<u>\$ 66,797</u>	<u>\$ 79,549</u>

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 3. Investment in Government Business Enterprises (continued)

#### Fort Frances Network Services Corporation

Fort Frances Network Services Corporation is a Corporation that was created for the purpose of providing utility maintenance services to the Town of Fort Frances. The Municipality holds 100% of the common shares of Fort Frances Network Services Corporation. The condensed supplementary financial information is as follows:

	2019	2018
Financial position		
Cash and bank	\$ 55,099	\$ 53,962
Accounts receivable	216	200
Total assets	55,315	54,162
Total liabilities	2,084	1,006
Net assets		
Equity	\$ 53,231	\$ 53,156
Results of operations		
Revenue	\$ 1,029	\$ 909
Expenses	(954)	(891)
Net income (loss) for the year	\$ 75	\$ 18

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 4. Loans Receivable

Loans receivable reported on the consolidated statement of financial position are comprised of the following:

	2019	2018
Fort Frances Community Clinic loan, repayable at \$5,556 monthly, non-interest bearing. Secured by a general security agreement in first priority position on and over any and all assets of the borrower. Matures August 1, 2022.	\$ 177,777	\$ 244,444

Loans receivable are restricted by Council resolution and represent assets that are maintained in respect of reserve funds (Note 11).

### 5. Bank Indebtedness

Bank indebtedness is secured by general security agreements covering certain assets of the Municipality. The maximum authorized amount is \$4,000,000 and bears interest at the prime rate. As at December 31, 2019, \$NIL (2018 - \$NIL) was drawn under this facility.

### 6. Deferred Revenue

	Opening balance	Contributions received	Externally restricted investment income	Revenue recognized	Ending balance
Federal and provincial gas tax	\$ 45,008	\$ 1,056,908	\$ 9,789	\$ (782,682)	\$ 329,023
Other	40,303	52,859	-	(22,528)	70,634
	\$ 85,311	\$ 1,109,767	\$ 9,789	\$ (805,210)	\$ 399,657

#### Federal and Provincial Gas Tax

The Federal and Provincial Governments advance the Municipality funding related to gasoline tax. This funding must be spent on approved infrastructure projects. The funding can be deferred for a maximum of 5 years.

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 7. Net Long-term Debt

Net long-term debt reported on the consolidated statement of financial position is comprised of the following:

	2019	2018
Demand bank loan, payable at \$26,284 monthly, plus interest at 4.397%. Unsecured, matures December 31, 2022.	<b>\$ 946,230</b>	<b>\$ 1,261,641</b>

Principal and interest repayments relating to net long-term debt of \$946,230 outstanding are due as follows:

	Principal Repayments	Interest	Total
2020	\$ 315,410	\$ 35,418	\$ 350,828
2021	315,410	21,404	336,814
2022	315,410	7,501	322,911
	<b>\$ 946,230</b>	<b>\$ 64,323</b>	<b>\$ 1,010,553</b>

The gross interest paid relating to the above long-term debt was \$49,075 (2018 - \$65,422).



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## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

December 31, 2019

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### 8. Solid Waste Closure and Post-Closure Liabilities

Solid waste closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of ground water and leachates, and ongoing environmental monitoring, site inspection and maintenance. The present value of the Municipality's estimated future liability for this expense is recognized as the landfill site's capacity is used. The liability and annual expense is calculated based on the ratio of utilization to total capacity of the landfill site and the discounted estimated cash flows associated with closure and post-closure activities.

The liability for the landfill site is recorded at \$921,217 (2018 - \$897,858) and represents the present value of closure and post-closure costs for 81% of the current site's opened cells, using the average long-term borrowing rate of 3.0%. The liability is recorded based on the capacity of the landfill used to date. The estimated remaining capacity of the site's opened cells are approximately 80,000 cubic meters, which is estimated to be filled in 8 years based on a study. Post-closure care is estimated to continue for a period of 25 years.

The liability is expected to be funded through budget allocations to a landfill reserve over the remaining life of the landfill. The Municipality has \$889,007 (2018 - \$746,147) in an investment which relates to the solid waste closure and post-closure liability. The landfill liability is therefore underfunded by \$32,210 (2018 - \$151,711) at year end.

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 9. Post-Employment Benefits Liabilities

Post-employment benefits liabilities reported on the consolidated statement of financial position are comprised of the following:

	2019	2018
Post-retirement benefits liability	\$ 180,929	\$ 196,240
Life insurance coverage	12,500	12,500
	<u>\$ 193,429</u>	<u>\$ 208,740</u>

On February 4, 2011, the Municipality became responsible for providing the following post-retirement benefits on behalf of its eligible full-time employees who are members of the Fort Frances Professional Fire Fighters Association:

- Extended health care
- Dental benefits

The latest actuarial valuation was performed on December 31, 2019.

<b>Post-Retirement Benefits Liabilities</b>	2019	2018
Accrued post-retirement benefits obligation	\$ 165,415	\$ 177,109
Unamortized actuarial gains	15,514	19,131
Post-retirement benefits liabilities	<u>\$ 180,929</u>	<u>\$ 196,240</u>

<b>Post-Retirement Benefits Expenditures</b>	2019	2018
Current year service costs	\$ 3,635	\$ 3,705
Interest on accrued benefit obligation	5,116	4,990
Amortization of net estimation adjustments	(3,617)	(3,215)
Post-retirement benefits expenditures	<u>\$ 5,134</u>	<u>\$ 5,480</u>
Benefit payments during the year	<u>\$ 20,445</u>	<u>\$ 19,194</u>

The significant actuarial assumptions adopted and estimated for the calculation of the accrued benefit obligations are as follows:

	2019	2018
Discount on accrued benefit obligations	2.4%	3.0%
Dental cost trend rates	3.0%	3.0%
Extended health care trend rates	6.00%	6.25%

For December 31, 2019, extended health care trend rates are assumed to be 6.00%, decreasing by 0.25% per annum to an ultimate rate of 4.5% thereafter.

As at December 31, 2019, the Municipality's post-retirement benefits were 100% unfunded.

**The Corporation of the Town of Fort Frances  
Notes to Consolidated Financial Statements**

**December 31, 2019**

**10. Tangible Capital Assets**

									2019
	Land and land improvements	Buildings	Machinery and equipment	Roads and bridges	Water infrastructure	Sewer infrastructure	Vehicles	Computer hardware and software	Total
Cost, beginning of year	\$ 5,962,356	\$ 54,352,933	\$ 11,346,557	\$ 63,143,116	\$ 22,395,407	\$ 25,898,870	\$ 2,970,289	\$ 633,064	\$ 186,702,592
Additions	113,511	271,727	692,039	1,351,003	462,304	383,126	268,586	70,602	3,612,898
Disposals	-	-	(189,669)	-	-	-	-	-	(189,669)
Cost, end of year	6,075,867	54,624,660	11,848,927	64,494,119	22,857,711	26,281,996	3,238,875	703,666	190,125,821
Accumulated amortization, beginning of year	785,126	25,574,060	5,237,103	34,032,020	7,438,893	9,890,227	2,057,650	368,070	85,383,149
Amortization	171,595	1,080,998	705,002	1,642,778	333,151	365,688	167,821	95,704	4,562,737
Disposals	-	-	(189,669)	-	-	-	-	-	(189,669)
Accumulated amortization, end of year	956,721	26,655,058	5,752,436	35,674,798	7,772,044	10,255,915	2,225,471	463,774	89,756,217
Net carrying amount, end of year	\$ 5,119,146	\$ 27,969,602	\$ 6,096,491	\$ 28,819,321	\$ 15,085,667	\$ 16,026,081	\$ 1,013,404	\$ 239,892	\$ 100,369,604

**The Corporation of the Town of Fort Frances  
Notes to Consolidated Financial Statements**

**December 31, 2019**

**10. Tangible Capital Assets (continued)**

									2018
	Land and land improvements	Buildings	Machinery and equipment	Roads and bridges	Water infrastructure	Sewer infrastructure	Vehicles	Computer hardware and software	Total
Cost, beginning of year	\$ 5,866,986	\$ 53,642,473	\$ 10,999,620	\$ 60,133,379	\$ 21,537,583	\$ 24,151,963	\$ 3,412,803	\$ 495,671	<b>\$180,240,478</b>
Additions	95,370	710,460	359,147	3,009,737	857,824	1,746,907	69,356	137,393	<b>6,986,194</b>
Disposals	-	-	(12,210)	-	-	-	(511,870)	-	<b>(524,080)</b>
Cost, end of year	<b>5,962,356</b>	<b>54,352,933</b>	<b>11,346,557</b>	<b>63,143,116</b>	<b>22,395,407</b>	<b>25,898,870</b>	<b>2,970,289</b>	<b>633,064</b>	<b>186,702,592</b>
Accumulated amortization, beginning of year	617,299	24,505,403	4,569,335	32,418,266	7,114,237	9,539,031	2,394,803	292,876	<b>81,451,250</b>
Amortization	167,827	1,068,657	671,024	1,613,754	324,656	351,196	168,482	75,194	<b>4,440,790</b>
Disposals	-	-	(3,256)	-	-	-	(505,635)	-	<b>(508,891)</b>
Accumulated amortization, end of year	<b>785,126</b>	<b>25,574,060</b>	<b>5,237,103</b>	<b>34,032,020</b>	<b>7,438,893</b>	<b>9,890,227</b>	<b>2,057,650</b>	<b>368,070</b>	<b>85,383,149</b>
Net carrying amount, end of year	<b>\$ 5,177,230</b>	<b>\$ 28,778,873</b>	<b>\$ 6,109,454</b>	<b>\$ 29,111,096</b>	<b>\$ 14,956,514</b>	<b>\$ 16,008,643</b>	<b>\$ 912,639</b>	<b>\$ 264,994</b>	<b>\$101,319,443</b>

The net book value of tangible capital assets not being amortized because they are under construction is \$173,170 (2018 - \$83,584). These items are recognized separately as tangible capital assets under construction in the consolidated statement of financial position.

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 11. Accumulated Surplus

The Municipality segregates its accumulated surplus in the following categories:

	2019	2018
Investment in tangible capital assets		
Tangible capital assets	\$ 100,542,774	\$ 101,403,027
Long-term debt	(946,230)	(1,261,640)
Total investment in tangible capital assets	99,596,544	100,141,387
General operating	2,180,074	1,951,220
Business improvement area	60,173	55,296
Total operating surplus	2,240,247	2,006,516
Other allocated deficits		
Landfill closure	(921,217)	(897,858)
Employee future benefits	(193,429)	(208,740)
Total other allocated deficits	(1,114,646)	(1,106,598)
Reserve funds		
Waterworks projects	7,142,552	5,667,424
Replacement of vehicles and equipment	931,171	1,207,735
Library building	603,240	605,690
Landfill closure	889,007	746,147
Parks and cemeteries	54,023	47,327
Social and family assistance	92,420	90,802
Corporate projects and contingencies	6,235,733	4,896,566
Cultural projects	35,608	34,767
Townsend theatre	125,328	115,135
Total reserve funds	16,109,082	13,411,593
Working capital reserve	1,000,000	1,000,000
Investment in government business enterprises	6,208,489	6,141,617
	<b>\$ 124,039,716</b>	<b>\$ 121,594,515</b>

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Reserve funds represent funds set aside by by-law or Council resolution for specific purposes.

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

December 31, 2019

### 12. Government Transfers - Federal

	2019	2018
<b>Operating</b>		
Other	\$ 16,179	\$ 32,039
<b>Tangible Capital Assets</b>		
Association of Municipalities of Ontario		
Federal Gas Tax Fund	490,483	582,198
Clean Water and Wastewater Fund	210,016	51,647
Other	11,760	43,246
Total tangible capital asset transfers	712,259	677,091
<b>Total federal transfers</b>	<b>\$ 728,438</b>	<b>\$ 709,130</b>

### 13. Government Transfers - Provincial

	2019	2018
<b>Operating</b>		
<b>Province of Ontario</b>		
Ontario Municipal Partnership Fund	\$ 3,363,500	\$ 3,342,100
Ontario Cannabis Implementation Fund	8,779	-
Ministry of Transportation	82,272	41,004
Ontario Seniors' Secretariat	45,923	49,862
Rainy River District Social Services		
Administration Board	906,866	1,158,071
Ontario Provincial Police	270,700	153,460
Other	265,471	606,671
Total operating transfers	4,943,511	5,044,248
<b>Tangible Capital Assets</b>		
<b>Province of Ontario</b>		
Ontario Modernization Grant	689,030	-
Ministry of Transportation	672,730	2,550,583
Northern Ontario Heritage Fund	7,875	-
Rainy River District Social Services		
Administration Board	-	33,438
Other	9,579	74,516
Total tangible capital asset transfers	1,379,214	2,658,537
<b>Total provincial transfers</b>	<b>\$ 6,322,725</b>	<b>\$ 7,702,785</b>

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 14. Other Income

	2019	2018
Penalties and interest on taxes	\$ 107,791	\$ 98,964
Rents, concessions and franchises	89,349	92,181
Donations	177,622	145,793
Gain on sale of tangible capital assets	45,000	190,741
Gain (Loss) on sale of land held for sale	681	(10,576)
Provincial offences	251,992	397,532
Insurance proceeds and other recoveries	174,440	1,456,183
	<u>\$ 846,875</u>	<u>\$ 2,370,818</u>

### 15. Expenses by Object

	2019	2018
Salaries, wages and employee benefits	\$ 9,448,110	\$ 9,132,407
Long-term debt charges - interest	51,207	65,421
Materials	3,731,205	3,958,399
Contracted services	5,366,485	4,600,728
Rents and financial expenses	901,584	1,022,652
Contributions to other organizations	2,723,511	2,535,085
Amortization	4,562,737	4,440,790
	<u>\$ 26,784,839</u>	<u>\$ 25,755,482</u>

### 16. Contingent Liabilities

Various lawsuits and appeals have been filed against the Municipality for incidents which arose in the ordinary course of business as well as land claims. These lawsuits and appeals include the following specific claims:

A claim in the amount of \$2,000,000 has been filed against the Municipality that is in relation to disputed costs between the Municipality and a contractor involved in the rehabilitation of Municipal infrastructure. In the opinion of management and legal counsel, the outcome of the lawsuit, now pending, is not determinable. Should any loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

**December 31, 2019**

### 17. Related Party Transactions

The Municipality owns 100% of the common shares of Fort Frances Power Corporation. Fort Frances Power Corporation provides electricity and services to the Municipality. Fort Frances Power Corporation also contracts the Municipality for the provision of accounting and administrative services. The following is a summary of the significant related party transactions for the year:

	2019	2018
Revenue from services provided to Fort Frances Power Corporation	<u>\$ 146,673</u>	<u>\$ 166,118</u>
Expenses for electricity purchased from Fort Frances Power Corporation	<u>\$ 916,872</u>	<u>\$ 825,995</u>
Other purchased services provided by Fort Frances Power Corporation	<u>134,650</u>	<u>64,049</u>
	<u><u>\$ 1,051,522</u></u>	<u><u>\$ 890,044</u></u>

### 18. Operations of School Boards

	2019	2018
During the year, the following taxation revenue was raised and remitted to the school boards	<u><u>\$ 1,475,658</u></u>	<u><u>\$ 1,540,460</u></u>



## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

December 31, 2019

### 19. Pension Agreements

The employees of the Municipality participate in the Ontario Municipal Employees Retirement System ("OMERS"). The Municipality also makes contributions to the OMERS plan on behalf of its employees. The plan has a defined benefit option at retirement available to some employees, which specifies the amount of the retirement benefit plan to be received by the employees based on length of service and rates of pay. However, the plan is accounted for as a defined contributions plan as insufficient information is available to account for the plan as a defined benefit plan. The contribution payable in exchange for services rendered during a period is recognized as an expense during that period.

OMERS provides pension services to more than 482,000 active and retired members and approximately 985 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2019. The results of this valuation disclosed total actuarial liabilities of \$100,081 million in respect of benefits accrued for service with actuarial assets at that date of \$95,890 million indicating an actuarial deficit of \$4,191 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal Organizations and their employees. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Municipality to OMERS for 2019 were \$577,729 (2018 - \$555,148) for current services.

### 20. Trust Funds

The Trust Funds administered by the Municipality amounting to \$1,138,973 (2018 - \$1,118,418) have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations.

### 21. Contributions to Unconsolidated Boards

The following contributions were made by the Municipality to these boards:

	2019	2018
Northwestern Health Unit	\$ 375,866	\$ 368,813
Rainy River District Social Services Administration Board		
Ambulance service	1,063,297	990,229
General assistance	58,093	73,867
Child care	88,638	91,891
Social housing	738,593	706,743
	<u>\$ 2,324,487</u>	<u>\$ 2,231,543</u>

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## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

December 31, 2019

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### 22. Subsequent Event

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impact of COVID-19 continues, there could be future impact on the Municipality, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the Municipality's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Municipality is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances the duration of the disruption and the related financial impact cannot be reasonably estimated at this time. The Municipality's ability to continue delivering non-essential services and employ related staff will depend on the legislative mandates from the various levels of government. The Municipality will continue to focus on collecting receivables, managing expenditures and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

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### 23. Segmented Information

The Corporation of the Town of Fort Frances is a diversified municipal government institution that provides a wide range of services to its citizens. The management of the Municipality considers decisions based on separate service areas. These service areas are: general government, protection services, transportation services, environmental services, health services, social and family services, social housing, recreation and cultural services and planning and development.

Descriptions of the services and funds that management bases their decisions on, are as follows:

#### **General Government**

General government consists of governance, Corporate management and program support. These categories relate to operations of all of the various programs and services that the Municipality offers to its citizens.

#### **Protection Services**

Protection is comprised of police service and fire protection. Police service is contracted out to the Ontario Provincial Police. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education related to prevention, detection or extinguishment of fires.

#### **Transportation Services**

The transportation services area provides construction and maintenance of the roadways throughout the Municipality as well as the municipal airport.

#### **Environmental Services**

Environmental services consists of the management and maintenance of the sanitary sewer system, waterworks system and waste disposal facility located within the municipal borders.

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## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

December 31, 2019

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### 23. Segmented Information (continued)

#### **Health Services**

Health services are comprised of public health services and ambulance service. The Municipality contributes to local boards which provide these services to the citizens of the Municipality.

#### **Social and Family Services**

Social and family services are comprised of general assistance, child care and assistance to the aged. The Municipality contributes to local boards which provide these services to the citizens of the Municipality.

#### **Social Housing**

The Municipality contributes to a local board, which provides social housing if the citizens of the Corporation of the Town of Fort Frances require the service.

#### **Recreation and Cultural Services**

This service area consists of the operation and maintenance of local parks, recreation facilities, cultural facilities and the town library.

#### **Planning and Development**

These services relate to zoning issues as well as planning of various municipal maintenance projects.

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

December 31, 2019

### 23. Segmented Information (continued)

For the year ended December 31	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Social Housing	Recreation and Cultural Services	Planning and Development	2019 Total
<b>Revenue</b>										
Taxation	\$ 1,175,290	\$ 1,761,888	\$ 1,759,716	\$ 2,209,071	\$ 1,427,959	\$ 302,583	\$ 983,868	\$ 1,992,789	\$ 185,585	\$ 11,798,749
Fees and user charges	202,458	52,827	651,430	6,262,693	53,112	384,662	-	911,259	172,288	8,690,729
Conditional grants	7,875	279,500	1,467,261	165,849	-	953,983	-	100,387	15,000	2,989,855
Unconditional grants	404,553	606,469	605,721	760,396	491,525	104,154	338,662	685,948	63,881	4,061,309
Other	168,282	252,275	251,964	316,305	204,462	43,325	140,875	285,337	26,573	1,689,398
	<u>1,958,458</u>	<u>2,952,959</u>	<u>4,736,092</u>	<u>9,714,314</u>	<u>2,177,058</u>	<u>1,788,707</u>	<u>1,463,405</u>	<u>3,975,720</u>	<u>463,327</u>	<u>29,230,040</u>
<b>Expenses</b>										
Wages and benefits	1,537,957	1,314,434	1,891,228	1,031,951	210,691	1,087,518	-	2,331,823	42,508	9,448,110
Long-term debt charges (interest)	49,075	-	565	1,567	-	-	-	-	-	51,207
Materials	362,227	227,037	911,336	751,755	48,801	192,098	-	1,145,452	92,499	3,731,205
Contracted services	208,410	2,621,214	583,083	1,546,850	4,876	93,488	-	252,879	55,685	5,366,485
Rents and financial	248,181	21,401	120,381	259,313	-	7,372	-	134,917	110,019	901,584
External transfers	132,728	38,116	-	24,755	1,507,163	146,731	738,593	-	135,425	2,723,511
Amortization	137,373	57,035	1,955,473	1,564,563	17,157	71,736	-	759,231	169	4,562,737
	<u>2,675,951</u>	<u>4,279,237</u>	<u>5,462,066</u>	<u>5,180,754</u>	<u>1,788,688</u>	<u>1,598,943</u>	<u>738,593</u>	<u>4,624,302</u>	<u>436,305</u>	<u>26,784,839</u>
<b>Net surplus (deficit)</b>	<u>\$ (717,493)</u>	<u>\$ (1,326,278)</u>	<u>\$ (725,974)</u>	<u>\$ 4,533,560</u>	<u>\$ 388,370</u>	<u>\$ 189,764</u>	<u>\$ 724,812</u>	<u>\$ (648,582)</u>	<u>\$ 27,022</u>	<u>\$ 2,445,201</u>

## The Corporation of the Town of Fort Frances Notes to Consolidated Financial Statements

December 31, 2019

### 23. Segmented Information (continued)

For the year ended December 31	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Social Housing	Recreation and Cultural Services	Planning and Development	2018 Total
<b>Revenue</b>										
Taxation	\$ 2,038,461	\$ 1,618,299	\$ 808,369	\$ 2,094,720	\$ 1,473,996	\$ 346,584	\$ 1,045,575	\$ 1,704,062	\$ 106,011	\$ 11,236,077
Fees and user charges	240,262	50,772	709,238	6,037,435	55,575	537,399	-	912,382	162,163	8,705,226
Conditional grants	-	162,276	3,227,112	163,533	-	1,255,388	-	242,506	19,000	5,069,815
Unconditional grants	606,328	481,353	240,444	623,061	438,431	103,089	311,000	506,862	31,532	3,342,100
Other	442,807	351,537	175,599	455,028	320,190	75,287	227,126	370,167	23,028	2,440,769
	<u>3,327,858</u>	<u>2,664,237</u>	<u>5,160,762</u>	<u>9,373,777</u>	<u>2,288,192</u>	<u>2,317,747</u>	<u>1,583,701</u>	<u>3,735,979</u>	<u>341,734</u>	<u>30,793,987</u>
<b>Expenses</b>										
Wages and benefits	1,511,910	1,222,812	1,690,500	984,825	203,844	1,429,712	-	2,049,301	39,503	9,132,407
Long-term debt charges (interest)	63,317	-	1,868	-	-	-	-	236	-	65,421
Materials	444,797	231,673	957,610	801,412	39,082	304,684	-	1,071,165	107,976	3,958,399
Contracted services	232,674	2,238,993	437,031	1,368,407	6,005	67,786	-	171,944	77,888	4,600,728
Rents and financial	505,816	19,850	78,902	250,442	-	8,405	-	125,438	33,799	1,022,652
External transfers	100,777	105,941	-	25,991	1,427,042	165,758	706,743	-	2,833	2,535,085
Amortization	123,359	52,494	1,914,154	1,534,000	12,801	73,488	-	730,494	-	4,440,790
	<u>2,982,650</u>	<u>3,871,763</u>	<u>5,080,065</u>	<u>4,965,077</u>	<u>1,688,774</u>	<u>2,049,833</u>	<u>706,743</u>	<u>4,148,578</u>	<u>261,999</u>	<u>25,755,482</u>
<b>Net surplus (deficit)</b>	<u>\$ 345,208</u>	<u>\$ (1,207,526)</u>	<u>\$ 80,697</u>	<u>\$ 4,408,700</u>	<u>\$ 599,418</u>	<u>\$ 267,914</u>	<u>\$ 876,958</u>	<u>\$ (412,599)</u>	<u>\$ 79,735</u>	<u>\$ 5,038,505</u>

For each reported segment, revenues and expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. Taxation, payments-in-lieu of taxes, certain government grants and other revenue have been apportioned based on a percentage of budgeted expenditures.

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## Independent Auditor's Report

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**To the Mayor and Councilors of  
The Corporation of the Town of Fort Frances**

### **Opinion**

We have audited the financial statements of the Corporation of the Town of Fort Frances Trust Funds (the Entity), which comprise the balance sheet as at December 31, 2019, and the statement of continuity for the year then ended, and notes to 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 Entity as at December 31, 2019, and the continuity thereof, in accordance with the basis of accounting as described in Note 1.

### **Basis of 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 Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other 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.

### **Basis of Accounting and Restrictions on Use**

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist the Corporation of the Town of Fort Frances to comply with the reporting requirements of the Bereavement Authority of Ontario. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Corporation of the Town of Fort Frances and the Bereavement Authority of Ontario and should not be used by parties other than the management of the Corporation of the Town of Fort Frances and the Bereavement Authority of Ontario.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting as described in Note 1, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

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

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

Fort Frances, Ontario  
July 13, 2020

## The Corporation of the Town of Fort Frances Trust Funds Balance Sheet

December 31, 2019	Multi Use Tennis Court	Cemetery Care and Maintenance	Cemetery Special Care	Community Chest	2019 Total	2018 Total
<b>Assets</b>						
Cash	\$ 152	\$ -	\$ 11,766	\$ 84,057	\$ 95,975	\$ 82,837
Accounts receivable Own Municipality	-	(6,224)	-	9	(6,215)	11,372
Investments	-	321,180	728,033	-	1,049,213	1,024,209
	<u>\$ 152</u>	<u>\$ 314,956</u>	<u>\$ 739,799</u>	<u>\$ 84,066</u>	<u>\$ 1,138,973</u>	<u>\$ 1,118,418</u>
<b>Liabilities</b>						
Own Municipality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance capital	152	314,956	739,799	84,066	1,138,973	1,118,418
	<u>\$ 152</u>	<u>\$ 314,956</u>	<u>\$ 739,799</u>	<u>\$ 84,066</u>	<u>\$ 1,138,973</u>	<u>\$ 1,118,418</u>

## Statement of Continuity

December 31, 2019	Multi Use Tennis Court	Cemetery Care and Maintenance	Cemetery Special Care	Community Chest	2019 Total	2018 Total
<b>Balance, beginning of year</b>	\$ 149	\$ 308,376	\$ 727,481	\$ 82,412	\$ 1,118,418	\$ 1,098,197
<b>Revenue and receipts</b>						
Grants	-	-	-	12,772	12,772	16,686
Care receipts and contributions	-	6,580	13,995	-	20,575	31,874
Investment income (loss)	3	-	-	1,541	1,544	(53,742)
Donations	-	-	-	16,950	16,950	20,481
	<u>3</u>	<u>6,580</u>	<u>13,995</u>	<u>31,263</u>	<u>51,841</u>	<u>15,299</u>
<b>Expenditures</b>						
Administration	-	-	-	253	253	87
Transfers to Municipality	-	-	1,677	-	1,677	(45,949)
Grants	-	-	-	29,356	29,356	40,940
	<u>-</u>	<u>-</u>	<u>1,677</u>	<u>29,609</u>	<u>31,286</u>	<u>(4,922)</u>
<b>Balance, end of year</b>	\$ 152	\$ 314,956	\$ 739,799	\$ 84,066	\$ 1,138,973	\$ 1,118,418



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## The Corporation of the Town of Fort Frances Trust Funds Notes to Financial Statements

December 31, 2019

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### 1. Summary of Significant Accounting Policies

**Management's Responsibility** The financial information of the Corporation of the Town of Fort Frances Trust Funds is the representation of management and has been prepared in accordance with accrual based accounting principles. Precise determination of some assets and liabilities may be dependent upon future events and estimates and approximations. These estimates and approximations have been based upon the available information, using careful judgment and review.

**Accrual Basis of Accounting** Sources of financing and expenditures are reported on the accrual basis of accounting.

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

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### 2. Multi Use Tennis Court Trust

The Multi Use Tennis Court Trust Fund was established to support fundraising efforts towards the construction of tennis courts.

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### 3. Cemetery Care and Maintenance Trust

The Cemetery Care and Maintenance Trust Fund was established in accordance with the Cemeteries Act for the care and maintenance of certain cemetery grounds.

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### 4. Community Chest Trust

The Community Chest Trust Fund was established to provide grants to individuals to support them with the costs of travel for medical purposes.

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**The Corporation of the Town of Fort Frances  
Trust Funds  
Notes to Financial Statements**

**December 31, 2019**

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**5. Statement of Changes in Cash Flows**

A statement of changes in cash flows has not been provided since the sources and uses of cash are readily apparent from the financial information included in the financial statements.

DRAFT

# Miss Teenage Northern Ontario

[www.missteenagecanada.com](http://www.missteenagecanada.com)



Dear Potential Sponsor,

My name is Emily Bliss. I am 16 years old and attend Fort Frances High School. Recently, I entered the Miss Teenage Canada pageant in Sault Ste. Marie, Ontario. I was crowned as the winner and have been given the title of "Miss Teenage Northern Ontario".

This was an amazing, once in a lifetime experience. With this title comes responsibilities. I am to raise awareness for my chosen platform which is mental health, and to fundraise for "The Make A Wish Foundation". The foundation is something that gives kids the opportunity to look outside their illness and restores a sense of childhood back to the child and normalcy back to the family. Along with my platform responsibilities, I have the honour of participating in the next step of this competition in Toronto during the last week in August 2020. In Toronto, I will do my best to represent the youth of Northern Ontario, with the chance of becoming "Miss Teenage Canada".

In order to participate in the pageant and to fundraise for "The Children's Wish Foundation", I am seeking financial sponsorship. Any donation would be greatly appreciated including an in-kind sponsorship.

In return for your sponsorship, we will come to an agreement on potential benefits below are examples that may be included but not limited to.

- Sponsors name to be included in the program book Ad
- I agree to make appearances to promote sponsors products and services
- I agree to include the sponsor's name on all printed items including stationery, business cards, autograph cards, etc.
- I agree to wear sponsors pin on her sash during appearances
- I agree to distribute sponsors cards/literature at all appearances

Do not hesitate to contact me to ask questions,

-Emily Bliss

Cell: 1-807-271-6295

Home: 1-807-276-8613

Email- [songbirdemily@live.com](mailto:songbirdemily@live.com)



Dear Potential Sponsor,

Emily Bliss has qualified for the National Miss Teenage Canada Pageant. She competed in the provincial pageant in her province and placed as one of the top contenders. As one of the finalists, she has been awarded the title Miss Teenage Northern Ontario 2020. MTC-W INC. wants all of our delegates to gain and retain control of her choices regarding her education, health, beauty, and civic responsibilities; she has elected to take the first steps towards a leadership role in her community as a Miss Teenage Canada delegate.

MTC-W INC. pageant invites your company to be a visible participant in this exciting and unprecedented event. Your assistance as a sponsor will not only publicize your company, but it also helps Emily Bliss to prepare for the pageant with a minimum of personal expense. MTC-W INC. fosters positive attitudes, promotes self-respect, and self-motivation. While each delegate is beautiful, well-spoken and physically fit, she is selected based on her personal accomplishments, goals and commitment to community service. By supporting the role models of today, we strengthen our collective tomorrows. As a sponsor, you will contribute to a hopeful future by helping one individual develop and refine personal attributes such as self-esteem, public speaking ability and confidence that will assist her throughout her life.

We hope you will consider supporting our delegate in her quest to be

*Miss Teenage Canada*

If you have any questions pertaining to sponsorship or the pageant, please do not hesitate to contact me personally. All cheques should be made out to the delegate personally. Each delegate needs to raise a total of \$2,500 plus applicable taxes for her entry fee. Any amount is greatly appreciated, and your generosity and support will not go unrecognized. Best Regards

Michelle Weswaldi- Executive Director

Miss Teenage Canada Pageant

O: 905.883.7643

M: 647.222.5578

Info@missteenagecanada.com - www.missteenagecanada.com MTC-W INC.

8-9251 Yonge Street, Suite 280 Richmond Hill Ontario L4C 9T3





Emily Bliss  
Miss Teenage Northern  
Ontario





## Sponsorship Agreement

This agreement is made and entered into the day of \_\_\_\_\_, 2020 by and between \_\_\_\_\_ hereinafter referred to as "the Delegate" and \_\_\_\_\_ business" hereinafter referred to as "the Sponsor" for the entry fee into the Miss Teenage Canada Pageant 2020, (MTC-W INC.) hereinafter referred to as "the Pageant".

Sponsor will receive the following benefits:

Sponsor will provide the following:

## AGREEMENT

This agreement shall commence immediately and will conclude following the 2020 provincial pageant to be held in 2020. The sponsor may not assign the rights or benefits of the agreement to affiliates companies. The sponsor may not extend promotional opportunities to retailers or major accounts without the prior written approval of MTC -W INC.

## ACKNOWLEDGMENT

I hereby acknowledge and agree to the terms of this contract.

Delegate Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Sponsor Signature: \_\_\_\_\_ Date: \_\_\_\_\_





Ms Mayor, Council,

July 2, 2020  
Muniripog, Man.

As a former resident, born and raised in Fort Frances the town is very close to my heart.

I was very upset by council's decision to not plant flowers in the cemetery plots this year.

Many of us with loved ones in the cemetery and having paid perpetual care are no longer residing in Fort Frances. Also many do not have immediate family in the area.

On our few visits to the fort in the summer it was so comforting to see the graves full of beautiful flowers.

I strongly feel that even with the pandemic the flowers could have been planted. With good supervision, distancing, working in shifts or different sections and with good supervision this could have been accomplished safely. I do hope that at least when

②

The grass is cut, weeds in the plots will be pulled out. At least the sight of the black earth would be more attractive than a bed of weeds. Let's hope and pray that the practice of planting flowers will resume again next summer.

Sincerely,  
Margerie E. Macklem

=== COVER PAGE ===

TO: \_\_\_\_\_

FROM: ALLAN BEDARD



FAX: 18072749202

TEL: 18072749202

COMMENT: CONFIDENTIAL





*Please Note THE CORRECTION  
To THE letter Sent to Council.*

To : Fort Frances Times Ltd . " Letter to the Editor " copy to Fort Frances Town Council .  
From : Allan T Bedard - 1-807-274-9202 home phone - 1-807-271-0420 cell

I know Council has taken a lot of flack on numerous issues having offended many taxpayers in the Town of Fort Frances - that Council was elected to represent . A few notable examples of our complaints are as follows ;

Council decided to sell the Daycare Building when it became empty - then changed their mind - & - decided they were going to kick the Seniors out of the Sister Kennedy Center - & - sell off the Senior Center - & - shove them into the Daycare Building . The Seniors revolted - then Council changed their mind - & - said the Seniors could remain in the Sister Kennedy Center .

Council then cold heartily cut the meals on wheels funding for shut-ins during this time of a serious CoronaVirus Pandemic . Showed you how much they cared for these seniors

Council then elected to put our only true Lakeshore Property at Sunnycove Camp up for sale - & - told the Community that the Moffitt Fund was not open to be used to offset the taxes spent on maintaining this property at \$ 40, 000,00 dollars per year . However the Moffitt Fund had been used before - & - could be used again - & - guess what - Town Council selects - who gets these funds - &- the Sunny Cove application would certainly have been approved by the Moffitt Fund - because it met the Funds criteria ...In the future with the Moffitt Fund engaged at Sunny Cove Camp - this property could be maintained by the Town - for years into the future - without any further taxpayer cost .

Council then trashed \$ 17,000.00 dollars worth of flowers for the Cemeteries - & - refused to plant our family paid for - Contractual - Perpetual Care flowers on the graves in our Cemeteries - & - stated it was because of the Covid Rules - by the Province of Ontario .. In Council's opinion they stated it was also to look after the employee's safety ..However what the Council did not tell us - was - those restrictions were removed many weeks ago by the Province of Ontario who ruled - all that was needed for employees to work in the Cemeteries was to have proper Personal Protective Equipment - follow the Occupational Health - & - Safety Act - & - follow safe distancing .

Council then spent a heavy amount of money on Shevlin Yard - & - a lot more money will be spent in Shevlin - based on their study - & - there was a recent press report talking about allowing a Company to come in and sell off all the equipment in the Local Paper Mill .. All of this is set in place - & - our Town Council - did not even demand a comprehensive Environmental Impact Study . So guess what folks - If Town Council continues on this path - & - we end up getting stuck with this property - or - left holding the bag - & - all the mill assets are sold off - what guarantee will there be - that the Town Taxpayers - will not be left holding the financial bag - on the environmental hook for Shevlin - & - the total mill property - the dump sites - lagoons and pipelines - & - how would this affect our water rights - the Dam - & - our future Power rates ? ..

Now - even more complaints are coming in from Seniors who wanted to pay their town taxes - water - & - sewer bills with their Toronto Dominion - CIBC - & - Royal Bank Visa Cards - or Mastercard - & - the Town of Fort Frances will not accept any Credit Card Payments from anyone . That is why some seniors have credit cards - to help them out financially when they are in a pinch ..

Approximately 54 % of the residents of Fort Frances are Senior Citizens- on limited income ..... Taxpayers have always been proud of our Cemeteries - our Sister Kennedy Centre - Our Meals on Wheels Program - they enjoy the beach - rental units at Sunny Cove Camp - & - how well it was used - rented out - and open to numerous renting interests - & - the Community ...

This Council has prided ourselves as being an Age Friendly Community .. I say Age friendly my butt - and my advice to this Town Council is to get rid of your personal agendas - & - start looking after those who elected you - by being open - transparent - honest - & - listening to the taxpayers who put you in office .. " Leave Us Alone " - or have the decency to resign - & - allow us to replace all of " YOU " with individuals - whose only agenda is to do the work of the Community . . .

Yours Truly,

*Allan T Bedard*  
Allan T Bedard

June 28 , 2020

\*X I removed the sentence respecting the solar panels on the Daycare Building - that was told to me by two different Town Employees - as I am not convinced that this information is accurate , I apologize for this failure - on my part to confirm 100 % - or not the information that they gave to me .. Allan

CORRECTION

- Withdrew letter from "Editor"
- Will look at a re-submit - not sure.  
depends on Council Conduct & Actions.

②

2 - pgs - only  
274-8479

**Ryan Lundy**

905 Phair Avenue  
Fort Frances, ON P9A 2M6  
rlundy20@gmail.com

6th July 2020

**Mayor and Members of Council**

The Town of Fort Frances  
320 Portage Avenue  
Fort Frances, ON P9A 3P9

Madam Mayor and Members of Council,

This proposal is to request permission from the Town of Fort Frances to service Lot 19 on 8th Street East, Fort Frances, ON with a well and septic field as municipal sewer and water services are not extended to the property. I have an accepted offer of sale on the property with the condition that I receive town approval for servicing and rezoning.

The lot is currently vacant land and zoned R-1(H). An application is being submitted to the CBO/Municipal Planner, Cody Vangel, to remove the hold concurrently with this proposal as it is our opinion that the two issues go hand in hand. I am proposing to have the hold removed and to service the lot with well and septic in order to be able to build a single detached dwelling, possibly with a garage, on the property in the future.

I have discussed the property and the current town by-laws with Cody Vangel. I believe this area of land will fall under section 3.3 b) of the by-laws as the area is subject to unique servicing constraints, which is why the option of well and septic are being considered. If this proposal were approved and well and septic are chosen to service the lot, I understand that as the owner, I would be liable for these services. I also understand that approval is also required from the Health Unit, but would like to start by getting permission from Council.

Thank you for your consideration.

Sincerely,



**Ryan Lundy**



July 9, 2020

**The Honourable Mayor June Caul**

Town of Fort Frances  
320 Portage Ave,  
Fort Frances, ON P9A 3P9

**Object : Raising of the Franco-Ontarian flag in Fort Frances**

Dear Mayor June Caul and Members of Council,

In September 2019, you proclaimed September 25th to be Franco-Ontarian Day in Fort Frances. This proclamation confirmed that Fort Frances recognizes the cultural and economic contribution of its Francophone members and supports their decision to make the French language and culture an important part of their lives.

This year's Franco-Ontarian Day is a very special one. In fact, it marks the 10th year anniversary since the promulgation of the law 24 relative to the recognition of September 25th as Franco-Ontarian day but also marks the 11th year of celebrations in Ontario.

It is our sincerest hope that you will join us again this year on September 25, 2020. We would like to make the following requests with respect to this year's celebration:

Raising of the Franco-Ontarian flag in Fort Frances on September 25th at 9:30 am for one month, and publishing an Official proclamation of the "Provincial Franco-Ontarian Day" to inform the public. We also invite Mayor June Caul to deliver a few remarks in the form of a short video in order to highlight this special day for our community.

We wish to once again extend our appreciation for your ongoing participation and sincerely hope that you will join us again this year to commemorate such an exceptional Day and anniversary. We look forward to your favourable response.

For further information, please contact us by phone at 1 888 248-1712 or by e-mail at [promotion@afnoo.org](mailto:promotion@afnoo.org).

Best regards,

Nancy Proulx, Présidente

## PROCLAMATION

### FRANCO-ONTARIAN DAY — SEPTEMBRE 25

WHEREAS by the virtue of the Franco-Ontarian Day Act, which was legislated on April 26 th, 2010, it is declared that September 25 th of each year be recognised as Franco-Ontarian Day throughout the province of Ontario; and

WHEREAS September 25 th is the anniversary of the first raising of the Franco-Ontarian flag and it represents over 400 years of French presence in Ontario; and

WHEREAS there are more than 600 000 Francophones in Ontario, the largest Francophone community outside of Quebec; and

WHEREAS Franco-Ontarian Day has become an annual occasion to celebrate the Francophone Community:

NOW THEREFORE, I, (NAME), by the virtue of the power vested in me as (TITLE) of the City of (NAME), do hereby proclaim September 25 th of each year as FRANCO-ONTARIAN DAY and join de Francophone Community of (NAME) in celebrating its exceptional contribution to Ontario's growth and prosperity.

**From:** [Ann McEwen](#)  
**To:** [Lisa Slomke](#)  
**Subject:** [External] Fifth Street East - Public Safety Enhancements  
**Date:** Friday, July 10, 2020 11:48:34 AM

---

[EXTERNAL] Don't click links or attachments unless you recognize the sender and know the content is safe. You can forward suspicious messages to [support@fortfrances.ca](mailto:support@fortfrances.ca).

Good morning,

I am writing to request an audience at the next committee meeting most suitable to discussing my concerns and requests.

In January 2020, I took ownership of 1324 Fifth Street East. Since that time, I've had the opportunity to observe the pedestrian and traffic flow in this area.

Last week, I had a criminal attend my property at midnight. He was hiding in the shadows of the water treatment pump house and approached me when I came outside to let my dog outside and ensure my property was secure. The culprit had been at Lady Francis apartments moments before coming into my property. Obviously, very concerning for myself as well as my family. The OPP responded and the person was subsequently charged.

Since this incident, I have taken significant action to enhance personal safety. I conducted a CPTED (Crime Prevention Through Environmental Design) assessment of my property and the surrounding block.

Most noticeable was the lack of lighting at night on this entire block. I am writing request the Town of Fort Frances consider adding additional lighting to the area to support public safety.

The addition of lighting would not only support my efforts to ensure safety of my family and property, but it would stand to enhance the safety of the other residents and users of the area and roadway.

It is noted that this segment of roadway is used as an access point to Colonization Road East as well as the biking and walking paths along the waterfront. It is a very busy block.

There is heavy foot traffic in the area that includes young families, older adults and individual young children.

I am requesting the following:

- additional and consistent street lighting
- a light on top or at the sides of the yellow pump house as the area around building is dark and where the culprit was able to hid and remain undetected
- permit me to affix a battery operated Ring video camera on the pump house to allow me to be able to view the south side of my property
- consider installing lighting at the end of Fifth Street East in order to light the area of the T docks

I invite a member of the committee to come see at my property to clarify issues and concerns. I would be happy to provide a presentation with photo references if felt that would support a decision making processes.

Thank you in advance for your time and consideration.

Ann McEwen  
 807-271-5687 cell

Sent from my iPhone



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June 25, 2020

### In This Issue

- COVID-19 resources.
- Resolutions on Blue Box Transition due by June 30.
- Coyote and wildlife information.
- New interim Codes of Practice under *Fisheries Act*.
- Deadline to book delegations at AMO Conference is June 30, 2020.
- Ministers' Forum at the AMO 2020 Conference.
- AMO leads the way: Virtual 2020 Exhibit Hall!
- Anytime is a good time to review your Employee Group Benefits Plan.
- LAS Blog: How to stay connected to LAS.
- Energy reporting deadline extended due to COVID-19.
- Resolution concerning missing & murdered Indigenous women.
- Careers with Cochrane DSSAB and Town of Tillsonburg.

### COVID-19 Resources

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

### AMO Matters

Municipal Councils that operate Blue Box programs have until June 30, 2020 to pass a resolution on transition. For more information contact [Dave Gordon](#), or check [our website](#).

### Provincial Matters

The Ministry of Natural Resources and Forestry (MNRF) has released a series of [information sheets](#) on managing coyotes, wolves and wildlife. Of particular interest is the sheet for municipal governments.

### Federal Matters

DFO released two new interim [Codes of Practice](#) - culvert maintenance and temporary stream crossings. The Fish Habitat Protection Program will begin public engagement activities in the fall of 2020. Municipalities with questions navigating the Act should [contact DFO](#).

### Eye on Events

Delegation meetings remain a key feature of the AMO conference. The deadline to request delegation meetings at the AMO AGM and Annual Conference is June 30. Submit your requests using the online form in [English](#) or [French](#).

The Ministers' Forum is a highlight for many delegates at the AMO Conference. This year, there will be three smaller Ministers' Forums presented live, one on each of the three days of the Conference. The smaller format will allow more time with Ministers



and more questions from you. New program and conference [information](#) is now available. [Register here](#).

AMO's 2020 Conference [virtual exhibit hall](#) offers an unparalleled opportunity for you to showcase your products and connect with municipal leaders and decision makers. Providing greater flexibility, extended trade show hours, multiple points of interaction, and ways to highlight your products, AMO's conference is the place to network and connect. Space is still available. [Book now!](#)

## LAS

When is the best time to review your employee group benefits? [Our April blog](#) will explain that group benefits can be reviewed at anytime of the year.

LAS is online! Check out the [LAS blog](#) to find out how to connect with us on LinkedIn, YouTube, and Twitter.

The Ministry of Energy has extended the 507/18 energy reporting deadline to October 1, 2020 due to COVID. They will run [webinars](#) on the reporting on June 30; July 14, 28; September 8 or 22. Check out the Ministry's [reporting portal](#) for more information. Email [BPSsupport@ontario.ca](mailto:BPSsupport@ontario.ca) if you have questions.

## Municipal Wire\*

The Town of Kirkland Lake [resolution](#) resolves to send a request to Crown-Indigenous Relations Minister, Carolyn Bennett, to release the steps her office is taking to ensure the National Action Plan on Missing & Murdered Indigenous Women will be completed in a timely fashion.

## Careers

[Director of Finance, Timmins - Cochrane District Social Services Administration Board](#). Reports to the Chief Administrative Officer. Applications will be received in confidence by, Sue Chenier 500 Algonquin Blvd. E., Timmins, Ontario, P4N 1B7, telephone 705.266.1201, via fax 705.268.8290, or via e-mail [cheniers@cdssab.on.ca](mailto:cheniers@cdssab.on.ca) no later than July 10, 2020.

[Director of Operations - Town of Tillsonburg](#). Reports to: Chief Administrative Officer. The Operations Services department is comprised of Engineering, Public Works, and Water/Wastewater. Interested candidates are invited to submit their application in confidence online by visiting [Tillsonburg Job Opportunities](#). Application deadline is July 14, 2020.

---

## About AMO

AMO is a non-profit organization representing almost all of Ontario's 444 municipal governments. AMO supports strong and effective municipal government in Ontario and promotes the value of municipal government as a vital and essential component of Ontario's and Canada's political system. Follow [@AMOPolicy](#) on Twitter!

## AMO Contacts

[AMO Watch File](#) Tel: 416.971.9856

[Conferences/Events](#)

[Policy and Funding Programs](#)

[LAS Local Authority Services](#)

[MEPCO Municipal Employer Pension Centre of Ontario](#)

[ONE Investment](#)

Media Inquiries Tel: 416.729.5425

Municipal Wire, Career/Employment and Council Resolution Distributions

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



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July 2, 2020

### In This Issue

- COVID-19 resources.
- AMO Nominations Report (Correction).
- Submission on *Bill 184, Protecting Tenants & Strengthening Community Housing*.
- Revised deadlines for Next Gen 9-1-1 due to COVID-19.
- Ministers' Forum at the AMO 2020 Conference.
- AMO leads the way: Virtual 2020 Exhibit Hall!
- Careers with Scugog and YMCA of Simcoe/Muskoka.

### COVID-19 Resources

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

### AMO Matters

Nominations for the election of the AMO Board of Directors for the term 2020-2022 closed June 22. The [Nominations Report is now posted](#) with a correction to information about the election in the Northern Caucus.

AMO made [a submission](#) on [Bill 184](#) to the Standing Committee on Social Policy and MMAH, which recently passed Second Reading. Areas of municipal interest include community housing, an administrative authority, and residential landlord and tenants relations, among others.

### Federal Matters

The CRTC issued Telecom Regulatory Policy 2017-182 directing telecommunications service providers to make the necessary changes to support a transition to the new NG 9-1-1 system. The [deadlines have been revised](#) due to COVID-19.

### Eye on Events

The Ministers' Forum is a highlight for many delegates at the AMO Conference. This year, there will be three smaller Ministers' Forums presented live, one on each of the three days of the Conference. The smaller format will allow more time with Ministers and more questions from you. New program and conference [information](#) is now available. [Register here](#).

AMO's 2020 Conference [virtual exhibit hall](#) offers an unparalleled opportunity for you to showcase your products and connect with municipal leaders and decision makers. Providing greater flexibility, extended trade show hours, multiple points of interaction, and ways to highlight your products, AMO's conference is the place to network and connect. Space is still available. [Book now!](#)

### Careers

**Chief Administrative Officer - Township of Scugog.** Located within the Regional Municipality of Durham, just an hour northeast from Toronto, you will find the enchanting Township of Scugog. To explore this opportunity further, please submit your resume and related information online to Kartik Kumar, Legacy Executive Search Partners at [scugogcao@lesp.ca](mailto:scugogcao@lesp.ca) by Friday, July 31st, 2020.

**Chief Executive Officer - YMCA of Simcoe/Muskoka.** The closing date for receipt of applications is July 31, 2020. To obtain more information or to express your interest in this leadership opportunity please call Tony Woolgar at 416.902.2974 or forward your resume, in complete confidence to [tony.woolgar@lesp.ca](mailto:tony.woolgar@lesp.ca). To learn more about YMCA of Simcoe/Muskoka please visit their [web site](#).

## About AMO

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[Media Inquiries](#) Tel: 416.729.5425

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**From:** [AMO Communications](#)  
**To:** [Lisa Slomke](#)  
**Subject:** [External] AMO Policy Update: United Call for Emergency Municipal Financial Relief and New provincial growth, renewal and economic recovery plan  
**Date:** Monday, July 6, 2020 1:32:15 PM

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## AMO Policy Update



July 6, 2020

# AMO Policy Update: United Call for Emergency Municipal Financial Relief and New provincial growth, renewal and economic recovery plan

## Municipal call for emergency financial support

Standing together municipal leaders today have [called](#) for immediate provincial and federal support to cover lost revenue and additional costs caused by the COVID-19 pandemic in order to protect municipal services that people depend on for their daily lives.

AMO, LUMCO, MARCO and the City of Toronto, representing all municipal governments in the province, are calling for at least \$10 billion dollars in emergency relief for Canadian municipalities to be funded 100% by the federal and provincial governments. This call supports the national funding call led by the Federation of Canadian Municipalities (FCM).

The FCM proposal would provide approximately \$4 billion to Ontario municipalities to offset lost transit revenues and added service costs, but there has been no clear signal on the timing and level of a joint federal-provincial financial assistance program yet. Municipal leaders have been patient so far for this expected funding relief but the time for a commitment from the senior orders of government is running out.

Without these federal-provincial emergency funds now, municipal governments may have to significantly increase property taxes and/or make harmful cuts to frontline municipal services. Such cuts or property tax increases will unfairly hurt the very same

people that the federal and provincial governments have spent billions helping during the pandemic.

Municipal services are key to safely re-opening the economy. Investing in municipalities now is necessary so they can continue to provide services needed to help restart their local economies.

### **New provincial growth, renewal and economic recovery plan**

The province has [announced](#) the development of a made-in-Ontario plan for growth, renewal and economic recovery. This plan includes measures to make it easier and faster to build provincial highways, major transit infrastructure projects and quality, affordable housing, while making sure that there are meaningful public consultation opportunities.

As part of this plan, the government would also enter into new commercial agreements with partners to build transit-oriented communities. This would allow for the development of more housing around transit in an integrated manner with more job opportunities. We look forward to learning more details shortly.

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

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Fort Frances District Office  
922 Scott Street  
Fort Frances, Ontario  
P9A 1J4



Ministry of Natural  
Resources and Forestry

Ministère des Richesses  
naturelles et des Forêts

Tel: (807) 274-5337  
Fax: (807) 274-4438

June 24<sup>th</sup>, 2020

**RE: The Inspection of Approved Aerial Herbicide Spraying Project for the Boundary Waters Forest**

The Ontario **Ministry of Natural Resources and Forestry (MNRF)** invites you to inspect the MNRF-approved aerial herbicide spray project. As part of our ongoing efforts to regenerate and protect Ontario's forests, selected stands on the **Boundary Waters Forest** (see map) will be sprayed with herbicide to control competing vegetation, starting on or about: **August 1<sup>st</sup>, 2020 to September 30, 2020.**

The approved project description and project plan for the aerial herbicide project is available for public inspection is available electronically for public inspection on the Ontario government website at [www.ontario.ca/forestplans](http://www.ontario.ca/forestplans) beginning **June 30<sup>th</sup>, 2020 until March 31<sup>st</sup>, 2021** when the annual work schedule expires.

Interested and affected persons and organizations can arrange a remote meeting with MNRF staff to discuss the aerial herbicide project.

For more information, please contact:

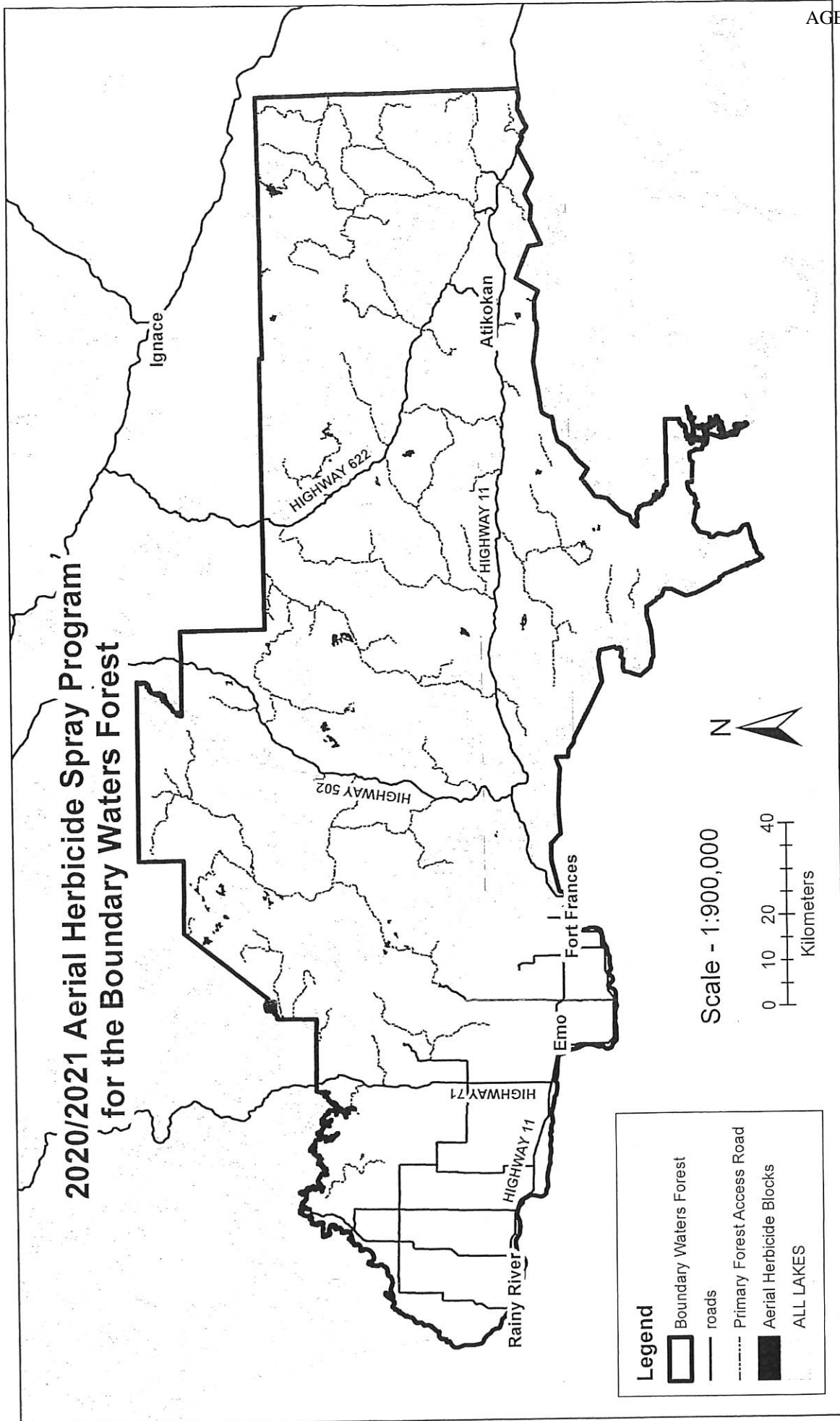
<p><b>Josh Knight</b> Resolute FP Canada Inc. on Behalf of Boundary Waters Forest Management Corp. 2001 Neebing Ave. Thunder Bay, ON, P7E 6S3 Tel: 807-475-2398 Email: <a href="mailto:josh.knight@resoluteFP.com">josh.knight@resoluteFP.com</a></p>	<p><b>Philip Cooze or Sam Hawken</b> Ministry of Natural Resources &amp; Forestry 922 Scott St. Fort Frances, ON, P9A 1J4 Tel : 807-274-8639 or 807-274-8603 Email: <a href="mailto:philip.cooze@ontario.ca">philip.cooze@ontario.ca</a> or <a href="mailto:sam.hawken@ontario.ca">sam.hawken@ontario.ca</a></p>	<p><b>Renee Perry</b> Ministry of Natural Resources &amp; Forestry 108 Saturn Ave. Atikokan, ON, P0T 1C0 Tel: 807-597-5010 Email: <a href="mailto:renee.perry@ontario.ca">renee.perry@ontario.ca</a></p>
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or call toll free: 1-800-667-1940 and ask to be forwarded to one of the contacts above.

Greg Chapman  
District Manager  
Fort Frances District  
Telephone: 807-274-8633  
Fax: 807-274-4438

Office Hours 8:30 – 4:30 Monday to Friday  
Closed 12:00 – 1:00

"Your comments regarding our services are welcome at anytime"







**THE CORPORATION OF THE CITY OF SARNIA  
City Clerk's Office**

255 Christina Street N. PO Box 3018  
Sarnia ON Canada N7T 7N2  
519 332-0330 519 332-3995 (fax)  
519 332-2664 (TTY)  
[www.sarnia.ca](http://www.sarnia.ca) [clerks@sarnia.ca](mailto:clerks@sarnia.ca)

June 24, 2020

To: All Ontario Municipalities

**Re: Long Term Care Home Improvements**

At its meeting held on June 22, 2020, Sarnia City Council adopted the following resolution submitted by Councillor Margaret Bird with respect to the conditions in Long Term Care homes exposed by the pandemic:

***That due to the deplorable conditions exposed by the pandemic in LTC homes in the province, and because this is a time for action, not just continuous streams of investigations, commissions and committees, and because the problems have been clearly identified, that Sarnia City Council direct staff to send this motion to the 444 Ontario Municipalities, asking them to urge Premier Ford to start implementing the required resolutions immediately, as follows:***

- 1. increasing hours for all part-time and casual labour***
- 2. since the government provides funding for privately-operated homes, they have an obligation to inspect these homes and see that they are being properly run, and that funds are being used for the benefit of the residents and not the huge profitability of the operators, and***
- 3. to end the neglect and unacceptable conditions being experienced, each day, by our vulnerable seniors.***

Sarnia City Council respectfully seeks your endorsement of this resolution. If your municipal council endorses this resolution, we would request that a copy of the resolution be forwarded to the following:

Doug Ford, Premier of Ontario; and

City of Sarnia, City Clerk's Office  
[clerks@sarnia.ca](mailto:clerks@sarnia.ca)

Sincerely,



Dianne Gould-Brown  
City Clerk

cc: AMO



2021 Division Road North  
Kingsville, Ontario N9Y 2Y9  
Phone: (519) 733-2305  
[www.kingsville.ca](http://www.kingsville.ca)  
[kingsvilleworks@kingsville.ca](mailto:kingsvilleworks@kingsville.ca)

June 29, 2020

The Honourable Doug Ford ([premier@ontario.ca](mailto:premier@ontario.ca))  
Premier of Ontario  
Legislative Building, Queen's Park  
Toronto, Ontario M7A 1A1

-and to-

The Honourable Rod Phillips ([rod.phillips@pc.ola.org](mailto:rod.phillips@pc.ola.org))  
Minister of Finance  
Frost Building South; 7<sup>th</sup> Floor  
7 Queen's Park Crescent  
Toronto, Ontario M7A 1Y7

Dear Premier Ford and Minister Phillips:

**RE: Kingsville Council request that the Rent Assistance Program to include all businesses in a lease agreement within all "residential-above-commercial" properties without a cap on commercial/residential ratio**

At its Regular Meeting of June 22, 2020, Kingsville Council resolved the following:

**391-2020**

**Moved By** Councillor Kimberly DeYong

**Seconded By** Councillor Larry Patterson

Whereas the COVID-19 Pandemic has greatly impacted the business community in the Town of Kingsville;

And Whereas the Province of Ontario has provided financial assistance including a multi-level Rent Assistance program to the business community impacted by the COVID-19 Pandemic;

And Whereas the Rent Assistance program offered by the Province of Ontario established an arbitrary cap on multi-use properties where it is common for "residential-above-commercial" developments, especially in downtown and Main Street corridors;

And Whereas Kingsville, particularly in our downtown business centres, has several properties with residential-above-commercial where the ratio of commercial storefront businesses represents less than 30 per cent of the entire building, thus leaving a gap where local business owners cannot qualify for rent relief with their willing landlords;

And Whereas the Town of Kingsville's newly adopted Business Retention and Expansion Project Report identified that Kingsville businesses would benefit from the Province expanding the Rent Assistance program to include all commercial lease properties regardless of overall footprint.

Now Therefore Be It Resolved That the Town of Kingsville requests that the Province of Ontario expand their Rent Assistance program to include all businesses in a lease agreement within all "residential-above-commercial" properties without a cap on commercial/residential ratio;

And Finally, That this Resolution be circulated to the Premier, Doug Ford, the Minister of Finance, Rod Phillips, our local MPP Taras Natyshak, and all Ontario municipalities requesting their support.

**CARRIED**

Thank you for your consideration.

Sincerely,



Jennifer Astrologo, Director of Corporate Services/Clerk  
Corporate Services Department

[jastrologo@kingsville.ca](mailto:jastrologo@kingsville.ca)

/sjk

CC: Taras Natyshak, MPP ([tnatyshak-qp@ndp.on.ca](mailto:tnatyshak-qp@ndp.on.ca))

CC: All Ontario Municipalities

TOWN OF FORT FRANCESMINUTESCOMMITTEE OF  
ADJUSTMENTJune 4, 2020

The meeting of Committee of Adjustment of the Town of Fort Frances was Held Virtually on June 4, 2020 from 5:30 p.m. to 6:13 p.m.

PRESENT: Gary Rogozinski (Chair), Charleen Mallory, Donald Taylor(5:40pm), Barry Jackson, Don Eldridge

ALSO PRESENT: Cody Vangel, CBO/Municipal Planner, Mitch Lepage, Stacey Jack, Kim Cornell, Faye Flatt

1. **Call to Order**  
5:30pm
2. **Non-agenda items**  
None.
3. **Declarations, Municipal Conflict of Interest Act**  
None.
4. **Minutes of Previous Meetings**
  - 4.1 May 14, 2020
    - Approved as presented

Moved by Don Eldridge, seconded by Barry Jackson
5. **Committee Applications**
  - 5.1 A2-2020: Application for Minor Variance at 780 King's Highway
    - Secretary treasurer provided summary of application
    - Faye Flatt (Agent of Energy Motivation Inc.) provided additional reasoning behind the proposal
    - The Committee was provided the opportunity to ask questions
    - The Committee engaged in a brief discussion on the application and subsequently approved the application with the following condition:
      - That the owner apply for a building permit within one year of making decision

All Committee of Adjustment members present for the application voted in favour of the proposal. Donald Taylor was not present at this time in the meeting and did not participate in voting.
  - 5.2 A1-2020: Application for Consent (Lot Creation) at Mill Property Along Third Street East (Formerly 145-165 Third Street West)
    - Secretary treasurer provided summary of application
    - Mitch Lepage and Kim Cornell had the opportunity to speak to the proposal
    - The Committee was provided the opportunity to ask questions
    - The Committee engaged in a lengthy discussion on the application, primarily with respect to imposing conditions.
    - The Committee approved the application with the following conditions:
      - That the Municipal Planner be provided with a deposited reference plan bearing the seal of the Land Registrar depicting the severed property a part thereon or a Letter of Exemption from the Land Registrar or proper legal description endorsed by evidence of approval of the Land Registrar.
      - That the Municipal Planner be provided with the legal description of the severed and retained property for the issuance of the Certificate

of Official.

- That the owner provide confirmation to the Municipal Planner of payment of all outstanding taxes and interest on taxes.
- That the owner provides confirmation to the Municipal Planner of payment of all outstanding accounts payable.
- That in the event exterior construction activities are undertaken to increase the building footprint on the severed portion of land that a site plan control agreement be entered into with the Town of Fort Frances.
- That the owner convey cash in lieu of parkland at a value of \$1,000.00 lump sum and that no future variances for reduction in greenspace be allowed for the severed lands.
- That the Municipal Planner be provided with satisfactory evidence that any existing structures on the severed property comply with zoning regulations for the Light Industrial zone by way of surveyor's real property report or site plan with signed affidavit.
- That any zoning deficiencies determined from the site plan or survey on the severed land be addressed through a minor variance application.


All Committee of Adjustment members present for the application voted in favour of the proposal.

**6. Other Business**

None.

**7. Meeting Close**

6:13pm

  
Chair, Committee of Adjustment  
C. Vangel, Chief Building Official / Municipal Planner  
Secretary to Committee of Adjustment

TOWN OF FORT FRANCES

MINUTES

SESSION NO. #

June 15, 2020

The meeting of Planning & Development Executive Committee of the Town of Fort Frances was held in the VIRTUAL MEETING on June 15, 2020 from 8:30 a.m. to 9:30 a.m.

PRESENT: J. McTaggart - Chairperson, W. Brunetta - Councillor, D. Judson - Councillor, Mayor J. Caul (ex-officio)

ALSO PRESENT: D. Brown, CAO, C. Vangel, CBO/Planner, A. Byrnes, By-Law Enforcement, P. Briere, Committee Secretary, I. McKay, Guest.

1. **Call to Order - 0830am**  
Session #22.
2. **Disclosure of pecuniary interest and the general nature thereof**  
None.
3. **Approval of Previous Committee Minutes**
  - 3.1 Approval of Previous Meeting Minutes.  
- Approved as presented.
4. **Non-agenda items identified to be considered later in this meeting, both in-camera and in open meeting.**  
None
5. **In-Camera**  
None.
6. **Items Referred from Council**
  - 6.1 Re-Zoning RefleXion Studio.  
- After a review of the request letter and discussions with Mr. McKay and staff. The Planning & Development Executive Committee is recommending to Council that a 6 month payment plan be established with the Town to assist RefleXion Studio with payment of a re-zoning application.
7. **New Business**
  - 7.1 Site Plan Control Discussion.  
- After a discussion was had on this item. The Planning & Development Executive Committee is recommending to make this item a higher priority on the strategic plan, which will direct Administration to further review the matter and bring back information to the Committee for review. The Committee is also recommending to have an item titled Master Storm Water Plan added to the Operations & Facilities Executive Committee for discussion at their meeting this week.
  - 7.2 Sign By-Law Enforcement.  
- After a discussion was had on this item. The Planning & Development Executive Committee is asking to have Enforcement increased on these types of issues to have them resolved.
8. **Outstanding Items**  
None.
9. **Information**

None.

**10. Non-agenda Items**  
None.

**11. Adjourn / Next Meeting Date**  
Monday July 6th, 2020 - 0830am.

---

Executive Committee Chair

---

Secretary, Planning & Development Executive  
Committee



TOWN OF FORT FRANCESMINUTESSESSION NO. #010June 17, 2020

The meeting of Operations & Facilities Executive Committee of the Town of Fort Frances was held in the Committee Room and via Skype (virtual meeting resources ) on June 17, 2020 from 8:30 a.m. to 9:57 a.m.

PRESENT: Chairperson R. Wiedenhoeft - Councillor, M. Behan - Councillor, J. McTaggart - Councillor, Mayor J. Caul (ex-officio)

ALSO PRESENT: T. Rob, Manager of Operations & Facilities, D. Brown, CAO, and Adam Mitchell (8:30 a.m.)

**1 Call to Order**

1.1 The meeting was called to order at 8:30 a.m.

**2 Disclosure of pecuniary interest and the general nature thereof**

2.1 None

**3 Approval of Previous Committee Minutes**

3.1 Minutes from the previous meeting on June 3, 2020 - the minutes from the meeting were approved as circulated.

**4 Non-agenda Items**

4.1 None

**5 Items Referred from Council**

5.1 Request to Move the Owandem - the Town will cover the costs of the timbers.

**6 New Business**

6.1 Storm Water Management (verbal) - the verbal report was received as information.

6.2 Approval of the updated Town Energy Conservation and Demand Management Plan - the administration report was approved as presented.

- 6.3 Annual Energy Conservation and Demand Management Report - the administration report was approved as presented.
- 6.4 Request from Makkinga Contractors to complete additional works - the administration report was approved as presented.
- 6.5 Information on Ontario's Transition to Full Producer Responsibility of Blue Box Recycling - the administration report was approved as presented.

## **7 Information**

- 7.1 Fort Frances Wastewater Treatment Facility May 2020 Monthly Report - the Wastewater report was received and will be forwarded to Council as information only. No action required.
- 7.2 2020 Tonnage at Landfill Site - updated June 9, 2020 - the Tonnage was received and will be forwarded to Council as information only. No action required.
- 7.3 Airport Statistics 2020 - as of May 31, 2020 - the Airport Statistics were received and will be forwarded to Council as information only. No action required.

## **8 Adjourn / Next Meeting Date**

- 8.1 Meeting adjourned at 9:57 a.m.

Next meeting July 8, 2020.

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Executive Committee Chair

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T. Rob, Manager of Operations & Facilities

## Fort Frances Public Library Technology Centre Board Meeting Minutes April 15, 2020

The meeting of the Fort Frances Public Library Board was held virtually via Microsoft Teams on Wednesday, April 15, 2020 at 3:30 p.m.

**Board members in attendance:** Michael Behan, Sheri De Gagné, Robin Dennis, Andrew Hallikas, Gord McBride, Robert Schulz, Kerry Zucchiatti

**Staff:** CEO/Secretary-Treasurer – Joan MacLean, Recreation and Culture Manager – Aaron Bisson

**1. Declaration of Conflict of Interest** - There were no conflicts of interest.

**2. Approval of the Agenda**

**a. Call for Non-Agenda Items** – 5c. Policy Review

**MOTION#2020-11:** Robert S. moved to amend the agenda for the April 15, 2020 FFPLTC Virtual Board Meeting.

Seconded by Michael B.

**Carried.**

**3. Consent Agenda**

**MOTION#2020-12:** Robert S. moved to approve the consent agenda, including the amended minutes of the February 26, 2020 Board Meeting, the CEO Report, and the latest Financial Statement.

Seconded by Andrew H.

**Carried.**

**4. Business Arising from Minutes**

**5. Items for Action/Discussion:**

**a. Library Closure/Email Vote**

To comply with the Province of Ontario guidelines the board repeated the motion taken through email on March 16, 2020 to close the library.

**MOTION#2020-13:** Moved by Andrew H.

Seconded by Michael B.

**Carried.**

**MOTION#2020-14:** Moved by Robert S. to allow the staff to continue to work.

Seconded by Sheri. D

**Carried.**

**b. Emergency Preparedness Policy**

The outline of an Emergency Policy was presented to the board for input/comments.

**c. Policy Review** – Robert reminded the meeting that in light of the missed meeting in March, and with no policy review in this meeting that there are a number of policies that need to be reviewed at the next meeting.

They are as follows:

HR-13 – Psychological Health and Safety

OP-08 – Mobile Device Use

OP-12 – Reciprocal Borrowing

GOV-01 – Purpose of the Board

GOV-07 – Policy Development

**6. Information Items**

- a.** Free online AODA training available @ <https://www.aoda.ca/free-online-training/>

**7. Adjournment and statement about next meeting date.**

Short discussion regarding the purchase of a licence for the meeting software as we were generously hosted by the town for this meeting. The price for either an alternate software platform or the purchase of licence will be investigated.

**MOTION#2020-15:** Motion to adjourn the April 15, 2020 FFPLTC Virtual Board meeting @ 4:34 p.m. Moved by Robert S.  
Seconded by Kerry Z.

**Carried.**

**Next meeting – Wednesday, May 20, 2020 @3:30 p.m.**

## Fort Frances Public Library Technology Centre Board Meeting Minutes May 20, 2020

The meeting of the Fort Frances Public Library Board was held virtually via Microsoft Teams on Wednesday, May 20, 2020 at 3:30 p.m.

**Board members in attendance:** Michael Behan, Sheri De Gagné, Robin Dennis, Andrew Hallikas, Robert Schulz, Kerry Zucchiatti

**Regrets:** Gord McBride

**Staff:** CEO/Secretary-Treasurer – Joan MacLean, Recreation and Culture Manager – Aaron Bisson

**1. Declaration of Conflict of Interest** - There were no conflicts of interest.

**2. Approval of the Agenda**

**a. Call for Non-Agenda Items** – 4c. Library Storage Shed

**MOTION#2020-16:** Andrew H. moved to approve the amended agenda for the May 20, 2020 FFPLTC Virtual Board Meeting.

Seconded by Michael B.

**Carried.**

**3. Consent Agenda**

**MOTION#2020-17** Robert S. moved to approve the consent agenda, including the change in policy number for the new policy OP 23 Safe Handling of Returns to be discussed today, and the latest Financial Statements.

Seconded by Sheri D.

**Carried.**

**4. Business Arising from Minutes**

**a. Electricity rebate**

As discussed during the Financial Statement portion of the Consent Agenda, the CEO is directed to obtain a quote for the Library to have a separate electric meter.

**b. IT Support Agreement Approval**

**MOTION#2020-18** Andrew H. moved to approve the IT Support Agreement

Seconded by Kerry Z.

**Carried.**

**c. Library Storage Shed** – the CEO will begin the process of getting the storage shed built.

**5. Items for Action/Discussion:****a. New Policy – OP-23 Safe Handling of Returns**

After the removal of the use of plastic bags, the policy was approved in principle, acknowledging that it will be an evolving policy as more is learned about the novel virus COVID-19 and how to safely handle returned items.

**MOTION#2020-19:** Moved by Andrew H.

Seconded by Robert S.

**Carried.**

**b. Policy Review**

HR-13 – Psychological Health and Safety

- Move to 4 year review

OP-08 – Mobile Device Use

OP-12 – Reciprocal Borrowing

GOV-01 – Purpose of the Board

- Change 3-5 to the legal name of the board

GOV-07 – Policy Development

**MOTION #2020-20:** Moved by Michael B. to adopt the policies as reviewed, incorporating discussed changes for a four year period.

Seconded by Sheri D.

**Carried.**

**6. Information Items****7. Adjournment and statement about next meeting date.**

**MOTION#2020-21:** Motion to adjourn the May 20, 2020 FFPLTC Virtual Board meeting @ 4:36 p.m. Moved by Michael B.

Seconded by Andrew H.

**Carried.**

**Next meeting – Wednesday, June 17, 2020 @3:30 p.m.**

## Fort Frances Public Library Technology Centre Board Meeting Minutes June 17, 2020

The meeting of the Fort Frances Public Library Board was in the Shaw Community Hub at the FFPLTC on Wednesday, June 17, 2020 at 3:30 p.m.

**Board members in attendance:** Michael Behan, Sheri De Gagné, Robin Dennis, Andrew Hallikas, Robert Schulz, Kerry Zucchiatti

**Regrets:** Gord McBride

**Staff:** CEO/Secretary-Treasurer – Joan MacLean, Recreation and Culture Manager – Aaron Bisson

**1. Declaration of Conflict of Interest** - There were no conflicts of interest.

### **2. Approval of the Agenda**

**MOTION#2020-22:** Andrew H. moved to approve the agenda as corrected for the June 17, 2020 FFPLTC Board Meeting.

Seconded by Kerry Z.

**Carried.**

### **3. Consent Agenda**

**MOTION#2020-23** Michael B. moved to accept the minutes of the May 20, 2020 Library Board meeting.

Seconded by Robert S.

**Carried.**

**MOTION#2020-24** Andrew H. moved to accept the Financial Report

Seconded by K. Zucchiatti.

**Carried.**

**MOTION#2020-25** Motion to receive the CEO report, with additions, made by Michael B.

Seconded by Robert S.

**Carried.**

### **4. Business Arising from Minutes**

#### **a. Library Storage Shed**

Aaron shared his conversation with Travis Rob regarding the location of the library storage shed.

### **5. Items for Action/Discussion:**

#### **a. Technology Plan 2020/2021 for approval**

**MOTION #2020-26** Motion to approve new Technology Plan 2020/2021 made by Robert S.

Seconded by Andrew H.

**Carried.**

- b. Capital Budget Expenditures for 2020/2021**
- c. New Policy – OP 23 Safe Handling of Returns**

**Tabled.**

**d. Policy Review**

**MOTION #2020-27** Motion to approve and set up future review as per policy requirements to four year cycle made by Andrew H.

Seconded by Michael B.

**Carried.**

FN-05 – Respect and Acknowledgement

- Statement of Declaration will be obtained for future board use and website updated
- Indigenous Subject Headings from LSC will be added to catalogue records,
- FNMI spine labels will be applied where appropriate

HR-12 – Accessibility

GOV-11 – Code of Conduct

BL-06 – Amendment of By Laws

OP-09 – Local History

**e. Review of Strategic Plan – during and post COVID-19 Pandemic.**

Decision to have separate meeting in July to discuss Strategic Plan only.

CEO will determine date and inform board members.

**f. Summer 2020 Library Board Meeting Dates**

**6. Information Items**

Science North will be sending take-home STEM kits for out patrons.

Robert updated the meeting on plans the Friends of the Library have for a garden tour.

**7. Adjournment and statement about next meeting date.**

**MOTION#2020-28:** Motion to adjourn the June 17, 2020 Board meeting @ 5:03 p.m. Moved by Andrew H.

Seconded by Sheri D.

**Carried.**

**Next meeting – Wednesday, July 22, 2020 @2:00 p.m.**