

**CAO**

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**From:** FONOM Office/ Bureau de FONOM <fonom.info@gmail.com>  
**Sent:** January 15, 2025 9:39 AM  
**Subject:** FONOM Executive Award - Call for Nominations  
**Attachments:** FONOM Executive Award Nomination Form (1).pdf; Exec Award-Call for Nominations (1).pdf; 2025-fonom-registration.pdf

Good morning. Please share this with the Council and your senior management team.

The 2025 FONOM Northeastern Municipal Conference, taking place in the City of North Bay on May 5, 6, and 7th, 2025, is fast approaching. As you know, the FONOM Executive Award will be presented to a dedicated individual who has worked tirelessly to enrich the lives of Northern Ontarians and promote the objectives of FONOM.

An essential part of the Conference is to honour an individual member of FONOM who has contributed in a unique and meaningful way toward the enrichment and betterment of the lives of the residents of Northeastern Ontario and who has exerted tireless efforts over the years in promoting the objectives of FONOM regionally and provincially.

This is a reminder to submit nomination forms by **April 4, 2025**. Please see the attached Call for Nominations and Nomination Form.

If you still need to register, please visit the conference website (link below) for registration forms and more information.

[2025 FONOM Conference, Hosted by the City of North Bay](#)

Talk soon, Mac.

Mac Bain  
Executive Director  
The Federation of Northern Ontario Municipalities  
**665 Oak Street East, Unit 306**  
**North Bay, ON, P1B 9E5**  
Ph. 705-498-9510

# FONOM Executive Award Nomination Form

*Personal information on this form is collected under the Federal Personal Information Protection and Electronic Documents Act (PIPEDA). Some of the information may constitute personal information. By filling out this form you agree that all personal information provided by you on the form may be collected, used and disclosed by FONOM for purpose of determining eligibility and notifying recipients of the FONOM Executive Award.*

**PLEASE TYPE OR PRINT CLEARLY AND COMPLETE IN FULL.**

## Individual Being Nominated

Title	First Name	Last Name
Name of Organization	Position	
Address		
City/Town	Province	Postal Code
Telephone No. (9:00am – 5:00pm)		Email Address

## Nomination Submitted By:

Title	First Name	Last Name
Name of Organization	Position	
Address		
City/Town	Province	Postal Code
Telephone No. (9:00am – 5:00pm)		Email Address

Is nominee aware of this nomination      Yes    No

Signature of Nominator \_\_\_\_\_ Date \_\_\_\_\_

***In addition to completing the form, please see the reverse side of this page for additional material to be included in your submission.***

***Please provide a brief description of your nominee's activities and the contribution he or she has made. Please note that the selection of award recipients is based solely on information provided in the nomination package. It is therefore important that all materials in the package be complete.***

Please include the following in your submission:

**1. Description of achievement:**

- a) Describe the achievement in detail, including any background or historical information related to the achievement.
- b) Describe what made this an outstanding achievement for your nominee, including any extraordinary circumstances or challenges the nominee faced.
- c) Describe how this achievement has touched the lives of others or the life of the person being nominated.
- d) Indicate how long you have known the nominee.
- e) Indicate the timeframe that this achievement took place.

**2. Two Written Testimonials**

Testimonials should be current and from persons who can attest to the value and impact of the achievements of the nominee.

**3. Additional Material (optional)**

List any additional material provided to support this nomination. For example, additional testimonial letters, publications, media stories, etc.

**NOTE:** Please do not send originals of important or official documents, as they will not be returned.

**Please submit signed nomination form and supporting materials to:**

**Mail:**

306-665 Oak Street East  
North Bay, Ontario P1B 9E5

**Email:**

fonom.info@gmail.com

**DEADLINE Completed forms must be received by April 4th, 2025**





## **Executive Award Call for Nominations**

Nominations are now being accepted from municipalities and individuals in Northeastern Ontario for the FONOM Executive Award to be presented at the upcoming FONOM Conference in the City of Greater Sudbury.

The following is a description of the purpose of the award and eligibility requirements.

### **Purpose**

The purpose of this award is to honour an individual member of FONOM who has contributed in a special and meaningful way toward the enrichment and betterment of the lives of the residents of Northeastern Ontario and who has exerted tireless efforts over a period of years in promoting the objectives of FONOM regionally and provincially.

**Who is eligible?** To qualify for the Executive Award, recipients must have served in an elected office in one of the municipalities within the FONOM membership district.

### **When are the awards presented?**

The award is presented concurrent with the annual FONOM Conference. The recipient and their nominator will be notified in advance of the awards ceremony.

### **When is the deadline for nominations?**

Any person or organization can nominate an individual by completing the following nomination form and sending the signed form to the address below, no later than **April 4th, 2025**.



**Previous recipients of the FONOM Executive Award are:**

1997 Joe Mavrinac, Kirkland Lake  
1998 John Hodder, Manitoulin  
1999 Marcel Noel, West Nipissing  
2000 Fred Poulin, Smooth Rock Falls  
2001 Vic Power, City of Timmins  
2002 Austin Hunt, Manitoulin  
2003 Jim Gordon, Sudbury  
2004 Richard Adams, Parry Sound  
2005 Phyllis Floyd, Former Executive Director, Sudbury  
2006 Henry (Chick) Goertzen, Township of Laird  
2008 Ellwood McKinnon, Township of Johnson  
2009 George Farkouh, City of Elliot Lake  
2010 John Rowswell, Sault Ste. Marie  
2011 Michael "J.J." Doody, Timmins  
2012 Frank Gillis, Espanola  
2013 Austin Hunt, Billings  
2014 Stephen Butland, Sault Ste. Marie  
2015 Vyrn Peterson, Blind River  
2016 Tom Laughren, Timmins  
2017 Alan Spacek, Kapuskasing  
2018 Jamie McGarvey, Parry Sound  
2019 Mac Bain, North Bay  
2020 Merrill Bond, Charlton and Dack  
2021 Georges Bilodeau, Huron Shores  
2022 Lynn Watson, Township of Macdonald, Meredith & Aberdeen Additional  
2023 Councillor Paul Borneman, Town of Parry Sound  
2024 Mayor Paul Schoppmann, Municipality of St.-Charles

**Need more information?**

Further information and nomination forms may be obtained from:

**Federation of Northern Ontario Municipalities**

Address: 306-665 Oak Street East North Bay, Ontario P1B 9E5

Email: [fonom.info@gmail.com](mailto:fonom.info@gmail.com)

**Nominations must be submitted by April 5th so please submit your nomination forms as soon as possible. Thank you!**



# City of Peterborough

500 George Street North, Peterborough Ontario, K9H 3R9

RECEIVED  
Paul Jan 22/25  
7:10

January 21, 2025

Peterborough - Kawartha MPP Dave Smith;  
Honourable Doug Ford, Premier;  
Honourable Paul Calandra, Minister of Municipal Affairs and Housing;  
Honourable Doug Downey, Attorney General;  
Association of Municipalities of Ontario; and  
Councils of each of Ontario's municipalities.

**Subject: Bill 242, Safer Municipalities Act, 2024**

The following resolution, adopted by City Council at its meeting held on January 13, 2025, is forwarded for your consideration.

**Whereas:**

1. A municipality's parks and open spaces are critical infrastructure that support a strong community, and the public's shared and safe use of the municipality's parks and open spaces is integral to ensuring that support.
2. Ontario's municipalities are struggling to maintain their parks and open spaces for their shared and safe use by the public as a result of the increasing proliferation of encampments and illicit activities related thereto.
3. Municipalities that enforce their standards regulating or prohibiting encampments in their parks and open spaces must have regard to the availability of shelter space for those who need shelter.
4. On January 27, 2023, Justice Valente of the Ontario Superior Court of Justice rendered his judgment in *Waterloo (Regional Municipality) v. Persons Unknown and to be Ascertained* (2023), [2023] O.J. No. 417 (Waterloo Decision) which declared that the municipality's by-law violated section 7 of the *Charter* and was therefore inoperative insofar as it applied to prevent encampment residents from erecting temporary shelters on a site when the number of homeless individuals in the region exceeded the number of accessible shelter beds.
5. The Waterloo Decision's analysis of the adequacy of shelter beds suggests an unworkable and unclear standard that goes beyond the number of shelter



spaces and that includes the requirement to provide shelter spaces that must accommodate illicit drug use and other activities that could put shelter residents, workers and volunteers at risk. The result is that municipalities are impaired in their enforcement of their standards and have lost or are losing control of their parks and open spaces.

6. On December 12, 2024, the Honourable Paul Calandra, Minister of Municipal Affairs and Housing, introduced Bill 242, Safer Municipalities Act, 2024. Among its various initiatives, Bill 242 proposes to amend section 2 of the Trespass to Property Act by adding aggravating factors that must be considered in the court's determination of a penalty under that section. However, the key challenge is that a municipality's exercise of its rights at common law and under section 9 of the Trespass to Property Act to remove encampments from the municipality's parks and open spaces remains potentially subject to the unworkable and unclear standard for the adequacy of shelter space suggested by the Waterloo Decision.

7. In these circumstances, municipalities need provincial legislation that clearly defines a workable standard for shelter space for the purposes of a municipality's jurisdiction to enforce its standards regulating or prohibiting encampments in its parks and open spaces.

Now therefore, be it resolved:

1. That the provincial government be respectfully requested to amend Bill 242 to clearly define a workable standard for shelter space for the purposes of a municipality's jurisdiction to enforce its standards regulating or prohibiting encampments in its parks and open spaces.
2. That, without limitation, Bill 242 provides that a municipality will have met the standard for shelter space for the purposes of the municipality's jurisdiction to enforce its standards regulating or prohibiting encampments in its parks and open spaces:
  - a) despite the establishment and enforcement of shelter rules including rules that prohibit drug use and other activities that could put shelter residents, workers and volunteers at risk; and
  - b) if an official designated by the municipality is satisfied that the number of available shelter spaces is at least equal to the aggregate of the number of individuals actually seeking shelter and the number of individuals against whom the municipality is planning to enforce its standards regulating or prohibiting encampments in its parks and open spaces.
3. That a copy of this resolution be sent to:



- a) Peterborough - Kawartha MPP Dave Smith;
- b) Honourable Doug Ford, Premier;
- c) Honourable Paul Calandra, Minister of Municipal Affairs and Housing;
- d) Honourable Doug Downey, Attorney General;
- e) Association of Municipalities of Ontario; and to
- f) Councils of each of Ontario's municipalities.

Sincerely,



John Kennedy  
City Clerk

cc:  
City of Peterborough Council  
City of Peterborough Staff

# Bonfield Public Library 2024

Year in  
Review

## Programming:

Throughout 2024 the Library offered a variety of programming for all ages. Eight hundred & sixty-six enjoyed participating in the following workshop, presentation or activities .

-Estate Planning part 1 & 2

-Resume Workshop

-Macrame Workshop

-Greenhouse Beans

-Mackey Mackey

-Guest: Linda Stoner

-Hot Wheels track building

-Chess part 1 & 2

-EarlyOn part 1, 2 & 3

-Blue Sky Colouring Book

-TD Summer Reading

-Grab & Go Kits

-Foam Party

-Story Walk—Darkest Dark

-Chalk Party

-Marvel Trading Cards

-Sammy the Rock Snake

-Rocket Launch Party

-Costume Exchange

-Santa's Letters

-Homeschooling sessions

-Wrapped Books

We wish to recognize the Friends of the BPL for their financial contribution toward these activities and for the staff in organizing and delivering .

## Library Board Activities

The Board met eight times during the course of the year. Great achievement in working on a productive operating budget and reviewing, updating policies in order to keep them current.

It was with regrets to accept the resignation of the Library Assistant Jeannette Martin.

The BPL Board accepted the recommendation of the interview committee and offered the vacant Library Assistant position to Samantha Presse starting May 8th, 2024

The Board approved the purchase of two new All-In-One Computers and a new Canon multifunction photocopier that replaced aging equipment.



## Calvin Township

It is a great pleasure to open our doors to our neighbouring community of Calvin Township residents so that they may access our resources and library services. Welcome!!!

The Municipality of Calvin and the Bonfield Public Library Board entered into a service agreement starting October 30th, 2024 with a term ending March 2026 with possible extensions.

## Donations

We wish to recognize all who donated their used books for our annual book sale. Individuals that contributed financially and our volunteers so greatly appreciate it. We wish to thank Heather for donating a beautiful Gardening Goodie Basket that we used in promoting the library

It was a great opportunity to promote our online social media pages. It produced thirty nine new followers on our homepage and forty six new followers on our Seed Lending Page a total of eighty five new followers.

Thumbs up to Cathy for donating Colouring books, crayons and patrol books which we distributed to children during Halloween season and to Holly for contributing glow bracelets also distributed to children during the Halloween Season.



# December 31th, 2024 4th QUARTER (October, November, December)

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Yearly Total	Total	%Change
<b>CIRCULATION:</b>							
Circulation	2568	2112	2396	2385	9223	9452	
ebooks	481	498	408	648	2035	2481	
Interlibrary Loans - Borrowed/In	73	75	67	114	329	304	
Interlibrary Loans - Loaned/Out	47	75	73	72	267	304	
<b>TOTAL CIRCULATION</b>	<b>3169</b>	<b>2760</b>	<b>2944</b>	<b>2981</b>	<b>11854</b>	<b>12541</b>	<b>5.80%</b>
<b>TOTAL COMPUTER USAGE</b>	<b>192</b>	<b>180</b>	<b>236</b>	<b>220</b>	<b>825</b>	<b>826</b>	<b>0.1%</b>
<b>January 1st-December 31th, 2024 -- LIBRARY NOTES</b>							
<b>REGISTERED PATRONS:</b>	Prev. Count	New	Total				
Registered card holders	475	28	503				
Registered Overdrive Users	217	1	218				
Registered Calvin Card Holders	0	6	6				
<b>TOTAL</b>	<b>692</b>	<b>35</b>	<b>727</b>				
<b>SOCIAL MEDIAS:</b>	Prev. Count	New	Total				
Facebook - Main Page	560	18	578				
Facebook - Seed Lending	206	5	211				
<b>TOTAL FOLLOWERS</b>	<b>766</b>	<b>23</b>	<b>789</b>				
<b>INVENTORY:</b>							
Catalogued Items	11,950						
Catalog Value	\$231,312.45						
<b>TECHNOLOGY HELP -JEFF COUSINEAU</b>							
1st Quarter	8						
2nd Quarter	3						
3rd Quarter	1						
4th Quarter	8						
<b>Total</b>	<b>20</b>						
<b>Cost of ILL Stamps:</b>							
1st Quarter	\$146.54						
2nd Quarter	125.10						
3rd Quarter	133.96						
4th Quarter	111.18						
<b>Total</b>	<b>\$516.78</b>						
<b>PROGRAMMING:</b>							
Carry Total					405		
Foam Party						50	
Story Walk - Darkest Dark						100	
Chalk Party						18	
Marvel Trading Cards						28	
Macrame Workshop						7	
Greenhouse Beans						14	
Mackey Mackey						6	
Linda Stoner						7	
Hot Wheels Track						12	
Chess						14	
Chess Part 2						0	
Early ON 1						4	
Early ON 2						8	
EarlyON3						9	
BlueskyColouring Bk						32	
TD Summer Reading						47	
Grab & Go Kits						228	
10 Large Colouring books						10	
10 small Activity Books						10	
15 boxes of crayons						15	
10 Paw Patrol Board books						10	
50 Glow Bracelets from Holly Brodhagen						50	
<b>DONATIONS:</b>							
Colouring books & Crayons by Cathy Tyo						32	
Total Programming attendance Jan-Dec.						866	
(10 Sessions)						0	
Homeshooling Sept.9 - Dec.9 2024						136	
Wrapped Books						24	
Santa Letters						43	
Costume Exchange						12	
Rocket Launch Party						16	
Sammy the Rock Snake						34	



**8**

**ADMINISTRATIVE  
MATTERS**

December 17, 2024

Ms. Donna Maitland  
CAO/Clerk/Treasurer  
Municipality of Calvin  
1355 Peddlers Drive  
Mattawa, Ontario P0H 1V0  
Canada

Dear Donna,

## RE: Calvin Township - Updated Landfill Capacity Review 2024

### 1.0 INTRODUCTION

Knight Piésold (KP) was contracted by the Municipality of Calvin to update the capacity estimate of the landfill site from the last update provided in 2018 (KP, 2018). This letter documents the updated capacity of the landfill site and provides an estimate for remaining life.

### 2.0 SITE DESCRIPTION

The Township of Calvin Landfill site is located at 111 Adams Road, Calvin, Ontario near the community of Eau Claire. Calvin Township receives their waste from a total of 263 private dwellings and 227 dwellings are occupied by permanent residents (Statistics Canada, 2021). The landfill site operates under Provisional Certificate of Approval No. A530901 (C of A), issued by the Ministry of Environment Ontario on March 25, 1980 (MOE, 1980) (Appendix A). The C of A states that the total area for use and operation of the landfill site facility is 2.025 ha. The current landfill site configuration is shown on Figure 1.

The Landfill is accessed from Adams Road through an entrance gate. When the landfill is closed, the gate is locked. There are a few small buildings on site for use in sorting recycling. Waste compaction is completed using a mobile compactor.

The Calvin Landfill has been in operation since 1972. The Landfill is open to receiving waste from the public on Tuesday's and Saturday's throughout the year. The Landfill accepts solid, non-hazardous commercial and residential waste generated in the Township.

### 3.0 LANDFILL CAPACITY UPDATE

The following outlines the historic landfilling rates that were calculated:

2005 and 2006: 1,120 m<sup>3</sup>/year (KP, 2006)  
2007: 1,300 m<sup>3</sup>/year (KP, 2007)  
2008: 1,035 m<sup>3</sup>/year (KP, 2008)  
2009: 1,035 m<sup>3</sup>/year (KP, 2010)  
2018: 1,079 m<sup>3</sup>/year (KP, 2018)

Knight Piésold Ltd.

200-1164 Devonshire Avenue  
North Bay, Ontario P1B 6X7  
Canada  
T +1 705 476 2165  
E northbay@knightpiesold.com  
www.knightpiesold.com

A survey of the site was completed on October 2<sup>nd</sup>, 2024. This survey was completed using a highly accurate Spectra SP85 base station and rover, by Spectra Geospatial, with a Trimble TSC7 controller that uses a GPS based system with Real-Time Kinematic Position (RTK).

Based on this survey, the volume of landfilled waste added since 2018 was calculated to be 7,020 m<sup>3</sup>. This is equivalent to an average annual landfilling rate of about 1,170 m<sup>3</sup> which is slightly higher than the 2018 landfilling rate of 1,079 m<sup>3</sup>/year.

The October 2, 2024 survey determined that the area of landfilled material covers approximately 1.44 ha. Based on the C of A, the approved area for waste disposal is 2.025 ha (Appendix A), approximately 0.58 ha of area remains as of October 2, 2024. The existing landfill footprint is shown on Figure 1.

#### **4.0 ESTIMATED REMAINING LANDFILL LIFE**

Based on the C of A and the October 2, 2024 survey, there is approximately 0.58 hectares of area remaining for landfilling. Assuming an average continued lift thickness of 5 meters, the remaining landfill volume would be 29,000 m<sup>3</sup>. Using the latest average landfilling volume rate of 1,170 m<sup>3</sup>/year, the landfill would be expected to reach capacity in approximately 2048 (25 years).

As noted in the 2018 landfill capacity review, it may be possible to increase the life of the landfill beyond this date if additional lifts of waste are placed on the landfill. The C of A for the landfill does not specify the height of the waste (Appendix A). Increasing the final height of the waste would need to be assessed and may be limited due to slope stability and off-site visual impacts.

#### **5.0 CLOSING**

We trust this update meets your current requirements. Please do not hesitate to contact us if you have any questions or require further information.

#### **6.0 REFERENCES**

Knight Piésold Ltd. (KP), 2006. Letter to: Mr. Ken Brewitt, Municipality of Calvin. Re. *2006 Landfill Capacity Review*. January 4. North Bay, Ontario. Ref. No. NB06-01258 (NB102-192/3).

Knight Piésold Ltd. (KP), 2008. Letter to: Mr. Ken Brewitt, Municipality of Calvin. Re. *2008 Landfill Capacity Review*. January 4. North Bay, Ontario. Ref. No. NB08-01236 (NB102-192/5).

Knight Piésold Ltd. (KP), 2010. Letter to: Mr. Ken Brewitt, Municipality of Calvin. Re. *2009 Landfill Capacity Review*. January 4. North Bay, Ontario. Ref. No. NB10-00004 (NB102-192/6).

Knight Piésold Ltd. (KP), 2018. Letter to: Jacob Grove, Municipality of Calvin. Re. *2018 Landfill Capacity Review*. December 6. North Bay, Ontario. Ref. No. NB18-00838 (NB102-192/13).

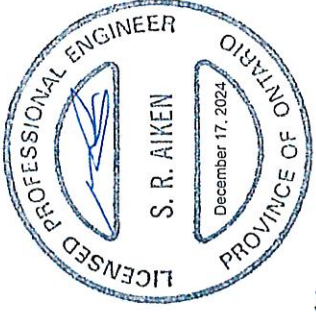
Ministry of the Environment (MOE), 1980. *Ministry of the Environment, Ontario, Provisional Certificate of Approval Waste Disposal Site (Calvin Landfill Site)* No. 530901. March 25

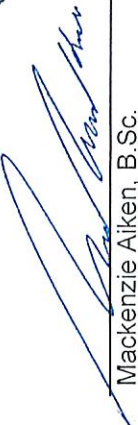
Statistics Canada, 2021. Census Profile, 2021 Census of Population. Statistics Canada. Retrieved from: <https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/details/page.cfm?Lang=E&SearchText=East%20Ferris&DGUIDlist=2021A00053548034&GENDERlist=1.2.3&STATISTIClist=1&HEADERlist=0> (accessed December 16, 2024)







Yours truly,  
Knight Piésold Ltd.



Prepared:   
Mackenzie Aiken, B.Sc.  
Junior Scientist

  
Steven R. Aiken, P.Eng.  
Manager, Environmental Services

Reviewed:

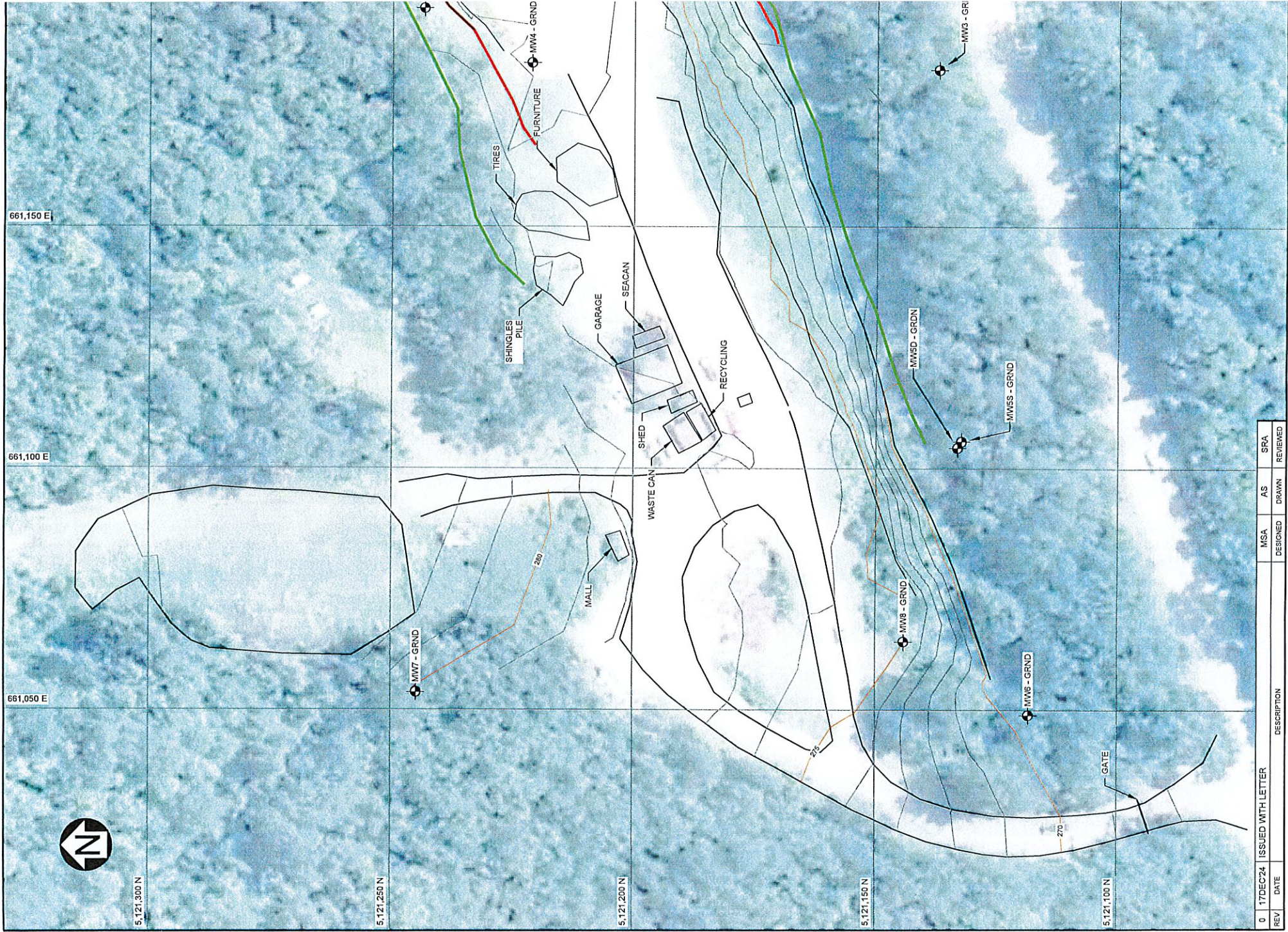
Approval that this document adheres to the Knight Piésold Quality System: 

**Attachments:**

- Figure 1 Rev 0 Calvin Landfill - 2024 Survey
- Appendix A Calvin Landfill - Provisional Certificate of Approval Waste Disposal Site

/msa





REV	DATE	DESCRIPTION	MSA DESIGNED	AS DRAWN	SRA REVIEWED
0	17DEC24	ISSUED WITH LETTER			



## APPENDIX A

### Calvin Landfill - Provisional Certificate of Approval Waste Disposal Site

(Page A-1)



December 17, 2024

Donna Maitland  
CAO/Clerk/Treasurer  
Municipality of Calvin  
1355 Peddlers Drive  
RR#2  
Mattawa, Ontario P0H 1V0  
Canada

**Knight Piésold Ltd.**  
200-1164 Devonshire Avenue  
North Bay, Ontario P1B 6X7  
Canada  
T +1 705 476 2165  
E northbay@knightpiesold.com  
www.knightpiesold.com

Dear Donna,

## **RE: Municipality of Calvin Landfill - Updated Closure Liability Costs**

### **1.0 INTRODUCTION**

Knight Piésold (KP) was contracted by the Municipality of Calvin to update the closure liability cost associated with the Calvin Township Landfill Site. This letter summarizes the capacity of the landfill site and provides a cost estimate for its closure.

### **2.0 SITE DESCRIPTION**

The Municipality's Landfill Site (the Site) is located at 111 Adams Road, Calvin Ontario, near the community of Eau Clair, Ontario. The Landfill operates under the Provisional Certificate of Approval (C of A) No. A350901 issued by the Ministry of the Environment on March 25, 1980 (MOE, 1980) (provided in Appendix A). The Landfill is approved for the landfiling of municipal waste (generated in the Municipality of Calvin) and is confined to a 2.025 ha waste disposal area.

The Landfill is accessed from Adams Road through an entrance gate. When the landfill is closed, the gate is locked. There are a few small buildings on site for use in sorting recycling. Waste compaction is completed using a mobile compactor. See Figure 1 for Landfill Plan.

The Calvin Landfill has been in operation since 1972. The Landfill is open to receiving waste from the public on **Tuesday's and Saturday's** throughout the year. The Landfill accepts solid, non-hazardous commercial and residential waste generated in the Municipality.

### **3.0 LANDFILL CAPACITY**

A survey completed on October 2, 2024 determined that the area of landfilled material covered approximately 1.44 ha. Based on the C of A's approved area of 2.025 ha, approximately 0.58 ha of area remains. Using the latest average landfilling volume rate of 1,170 m<sup>3</sup>/year, the landfill is expected to reach capacity in approximately 2048 (25 years).

### **4.0 LANDFILL CLOSURE CONFIGURATION**

Upon final closure of the landfill site, all buildings and equipment will be decommissioned. This will involve removing all equipment from site for resale or recycling. The building (shed) will be demolished and landfilled at the site or recycled.

The waste disposal area will be contoured and then covered with natural overburden materials compacted to a minimum thickness of 0.6 m. A 0.15 m thick layer of topsoil provided from local topsoil removal (or an off-site source) will be placed over the cover to provide a medium for vegetation of the surface. The vegetation will primarily comprise native grasses.

All site roads will be scarified and revegetated.

The gate at the entrance to the landfill site will remain in place to restrict access until there is sufficient vegetation growing on the site.

The planned configuration of the landfill site at closure is as shown on Figure 2.

## 5.0 POST-CLOSURE MONITORING

Monitoring of the site will continue after the landfill is closed until the monitoring results provide a basis for discontinuing the program. For planning purposes, the contaminating lifespan for the landfill site was previously determined to be less than 25 years (KP, 2018). However, the minimum 25-year period required by the Landfill Regulations (O. Reg. 232/98) for post closure activities (such as groundwater monitoring) will be used for the purposes of this closure liability calculation.

## 6.0 ESTIMATED CLOSURE COSTS

The estimated total cost to close the landfill site in 2024 Canadian dollars is approximately \$972,393 and is shown in detail on Table 1. No discounting or escalation of costs has been applied. Periodic updates of the closure costs will be required to ensure the cost presented reflects the remaining work to be completed.

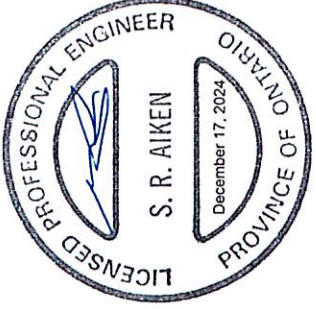
## 7.0 REFERENCES

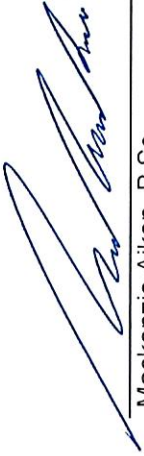
Knight Piésold Ltd. (KP), 2018. Letter to: Jacob Grove, Municipality of Calvin. Re. 2018 Landfill Capacity Review. December 6. North Bay, Ontario. Ref. No. NB18-00838 (NB102-192/13).

Ministry of the Environment (MOE), 1980. *Ministry of the Environment, Ontario, Provisional Certificate of Approval Waste Disposal Site (Calvin Landfill Site) No. 530901. March 25.*

O.Reg. 232/98: *Environmental Protection Act, Landfilling Sites, Ontario Regulations 232.98.*

Yours truly,  
Knight Piésold Ltd.





Mackenzie Aiken, B.Sc.  
Junior Scientist



Reviewed:  
Steven R. Aiken, P.Eng.  
Manager, Environmental Services



Approval that this document adheres to the Knight Piésold Quality System:

**Attachments:**

- Table 1 Rev 0 Estimated Closure Costs
- Figure 1 Rev 0 Calvin Landfill 2024 Survey
- Figure 2 Rev 0 Conceptual Closure Site Configuration
- Appendix A Provisional Certificate of Approval

/msa





Ontario

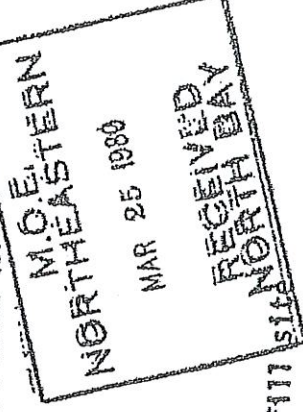
Ministry  
of the  
Environment

Provisional Certificate No. A 530901

## PROVISIONAL CERTIFICATE OF APPROVAL WASTE DISPOSAL SITE

Under The Environmental Protection Act, 1971 and the regulations and subject to the limitations thereof, this Provisional Certificate of Approval is issued to:

Township of Calvin  
R.R. # 2  
Mattawa, Ontario  
POH 1V0



for the use and operation of a 2.025 hectare landfill site

all in accordance with the following plans and specifications:

Located: Lot 21, Concession 3  
Township of Calvin  
District of Hespising

which includes the use of the site only for the receiving and disposal of the following categories of waste (NOTE: Use of the site for additional categories of wastes requires a new application and amendments to the Provisional Certificate of Approval) domestic and commercial wastes.

and subject to the following conditions:

1. No operation shall be carried out at the site after sixty days from this condition becoming enforceable unless this Certificate including the reasons for this condition has been registered by the applicant as an instrument in the appropriate Land Registry Office against title to the site and a duplicate registered copy thereof has been returned by the applicant to the Director.

A handwritten signature in black ink, appearing to be "M. J. ...".

**TABLE 1**  
**MUNICIPALITY OF CALVIN**  
**MUNICIPALITY OF CALVIN LANDFILL SITE**  
**UPDATED CLOSURE LIABILITY COSTS**  
**ESTIMATED CLOSURE COSTS**

Print: Dec-17-24, 13:39:34

Description	Quantity	Unit	2024 Unit Rate	Amount
<b>Closure Measures (Year 2049)</b>				
Mobilization and Demobilization (5% of Subtotal Cost)	1	L.S.	\$24,245	\$24,245
Remove attendant's shed, outbuildings, scrap steel, gate, and signs	1	L.S.	\$7,000	\$7,000
Contour waste disposal area	20,250	sq. m.	\$0.50	\$10,125
Cover waste disposal area with 0.6 m of overburden	12,150	cu.m.	\$30.00	\$364,500
Cover waste disposal area with 0.15 m of topsoil and organics	3,100	cu.m.	\$6.00	\$18,600
Scarify site roads and accesses	2,400	sq. m.	\$0.45	\$1,080
Revegetate landfill site and access roads - hydroseed	20,250	sq. m.	\$0.75	\$15,188
Decommissioning of groundwater wells after post-closure monitoring period	13	each	\$1,800	\$23,400
Engineering - Periodic supervision during closure, and as-built survey and documentation	1	L.S.	\$45,000	\$45,000
<b>Subtotal</b>				<b>\$484,893</b>
<b>Post Closure Monitoring (Years 2049 to 2074)</b>				
Groundwater sampling (17 samples per sampling event, 2 sampling events per year)	1	year	\$8,000	\$8,000
Laboratory testing (17 samples per sampling event, 2 sampling events per year)	1	year	\$7,000	\$7,000
Water Quality Report (Every 2 years)	0.5	year	\$9,000	\$4,500
Annual Cost				\$19,500
Total Cost for 25 years of Post Closure Monitoring				\$487,500
<b>TOTAL ESTIMATED CLOSURE COST</b>				<b>\$972,393</b>

I:\1102100192116\A\Correspondence\NE24-01399 - Calvin Township - Updated Liability Closure Costs\Table 1 - Landfill Closure Liability Costs - 2024\_sra.xlsm\Table 1

**NOTES:**

1. UNIT RATES HAVE BEEN DETERMINED BY KNIGHT PIÉSOLD AND ARE BASED ON RECENT EXPERIENCE ON SIMILAR PROJECTS IN NORTHERN ONTARIO.
2. NO ADJUSTMENTS HAVE BEEN APPLIED TO THE ESTIMATED COSTS. THEY ARE PRESENTED IN 2024 DOLLARS.
3. POST CLOSURE MONITORING UNIT RATES WERE DETERMINED BY KNIGHT PIÉSOLD 2024/2025 ENVIRONMENTAL MONITORING AND REPORTING PROPOSAL COSTS.
4. LABORATORY COSTS HAVE BEEN DETERMINED USING THE 2024 SGS CANADA QUOTE.

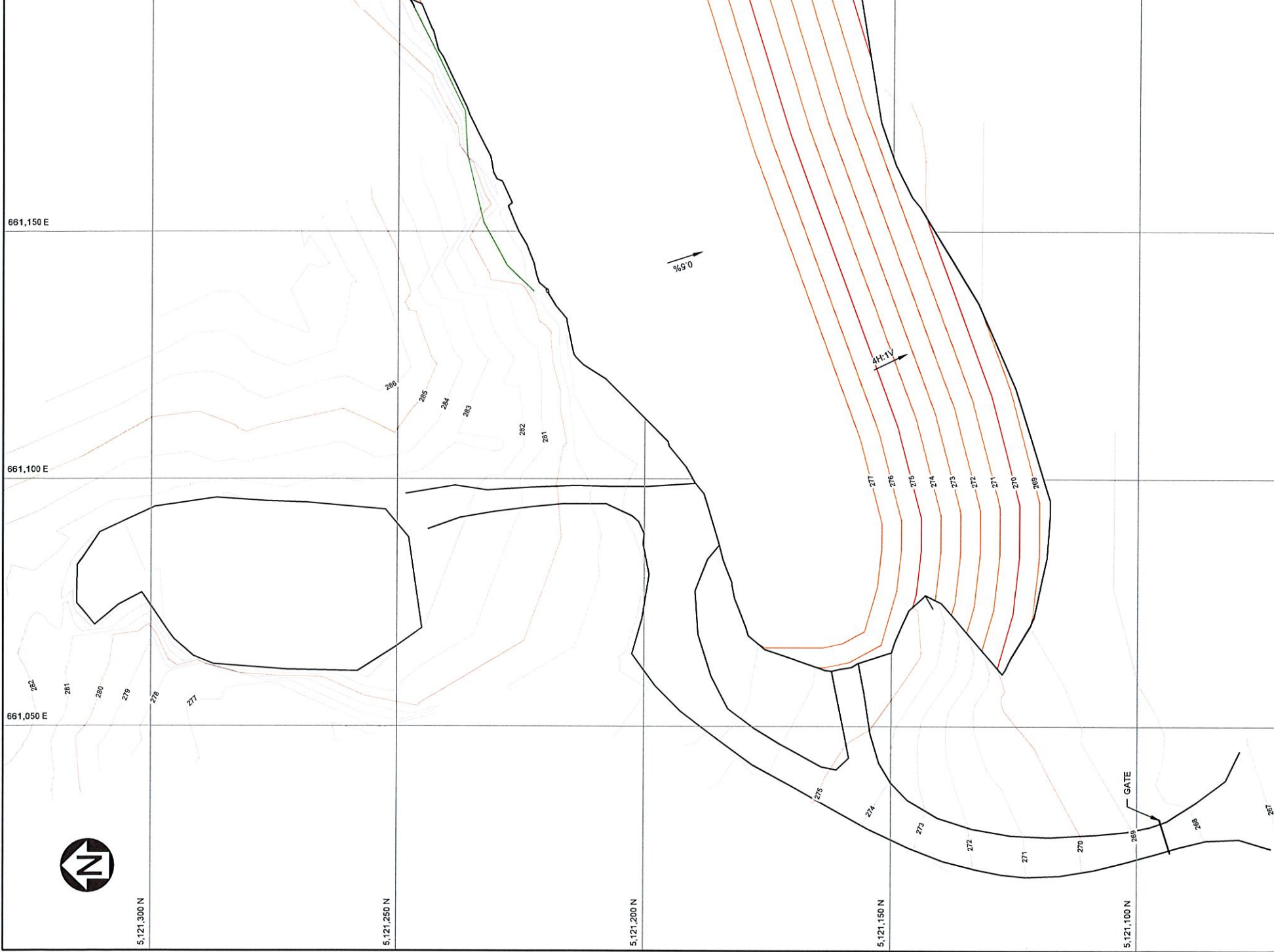
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REV	DATE	DESCRIPTION	MSA DESIGNED	AS DRAWN	SRA REVIEWED
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REV	DATE	DESCRIPTION	MSA DESIGNED	AS DRAWN	SRA REVIEWED
0	17DEC24	ISSUED WITH LETTER			



## APPENDIX A

### Provisional Certificate of Approval

(Page A-1)



Ontario

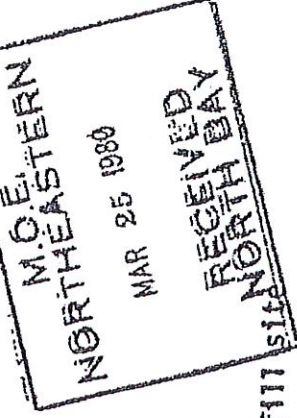
Ministry  
of the  
Environment

Provisional Certificate No. A 530901

## PROVISIONAL CERTIFICATE OF APPROVAL WASTE DISPOSAL SITE

Under The Environmental Protection Act, 1971 and the regulations and subject to the limitations thereof, this Provisional Certificate of Approval is issued to:

Township of Calvin  
R.R. # 2  
Mattawa, Ontario  
POH 1V0



for the use and operation of a 2.025 hectare landfill site

all in accordance with the following plans and specifications:

Located: Lot 21, Concession 3  
Township of Calvin  
District of Nipissing

which includes the use of the site only for the receiving and disposal of the following categories of waste (NOTE: Use of the site for additional categories of wastes requires a new application and amendments to the Provisional Certificate of Approval) domestic and commercial wastes.

and subject to the following conditions:

1. No operation shall be carried out at the site after sixty days from this condition becoming enforceable unless this Certificate including the reasons for this condition has been registered by the applicant as an instrument in the appropriate Land Registry Office against title to the site and a duplicate registered copy thereof has been returned by the applicant to the Director.

*[Handwritten signature]*





**Knight Piésold Ltd.**  
 200 - 1164 Devonshire Avenue  
 North Bay, Ontario P1B 6X7  
 Canada

Telephone: +1 705 476 2165  
 Facsimile: +1 705 474 8095  
 Email: CanadaAR@knightpiesold.com

**Invoice No: 18028**

**P/A No: NB102-00192/16**

Municipality of Calvin  
 1355 Peddlers Drive  
 RR#2  
 Mattawa, Ontario P0H 1V0  
 Canada

Date: Nov 30, 2024

Attention: Donna Maitland

Re: Municipality of Calvin Landfill Site  
 Municipality of Calvin Landfill Site - 2024/2025 Landfill Environmental Monitoring and Reporting

For: Professional Services for the period Nov 01, 2024 - Nov 30, 2024

SUMMARY OF THIS INVOICE			
Total Fees		\$	645.00
Total Disbursements		\$	251.32
HST (13%) #R102864493		\$	116.52
<b>TOTAL DUE THIS INVOICE</b>		<b>\$ (CAD)</b>	<b>1,012.84</b>

ACCOUNTS RECEIVABLE SUMMARY (CAD) AS OF Dec 05, 2024					
Total	0-30	31-60	61-90	91-120	120+
1,012.84	1,012.84				

Authorized:   
 Steven Aiken

Date: Dec 06, 2024

Attachments: Table 1 - Invoice Summary  
 Table 2 - Work Summary  
 Table 3 - Billing Backup

*Payment due on receipt. Interest will be charged at 1.5% per month on overdue accounts not paid within 30 days of invoice date.*

**TABLE 1  
INVOICE SUMMARY**

MONTH	INVOICE NO	FEES	DISB. CHARGES	SUB TOTAL	HST	TOTAL INVOICE
Jun-24	17622	2,160.00	448.84	2,608.84	339.15	2,947.99
Jul-24	17700	0.00	681.22	681.22	88.56	769.78
Aug-24	17778	180.00	14.40	194.40	25.27	219.67
Sep-24	17870	585.00	46.80	631.80	82.13	713.93
Oct-24	17939	4,271.25	1,183.11	5,454.36	709.07	6,163.43
Nov-24	18028	645.00	251.32	896.32	116.52	1,012.84
<b>TOTAL</b>		<b>7,841.25</b>	<b>2,625.69</b>	<b>10,466.94</b>	<b>1,360.70</b>	<b>11,827.64</b>
<b>BUDGET</b>		<b>32,527.00</b>	<b>5,623.00</b>	<b>38,150.00</b>		
<b>REMAINING BUDGET</b>		<b>24,685.75</b>	<b>2,997.31</b>	<b>27,683.06</b>		



## TABLE 2 WORK SUMMARY

### Task 00500 - LANDFILL CAPACITY ASSESSMENT

- Landfill Capacity Survey - reviewing survey data and plotting
- Courier fee to ship survey equipment back to supplier

### TABLE 3 BILLING BACKUP

**A). FEES**
**00500 - LANDFILL CAPACITY ASSESSMENT**

	Hrs	Site Days	Rate	Amount
Amanda Simpson	3.00		215.00	645.00
<b>Sub-Total</b>	3.00	0.00		645.00
<b>Total Hrs &amp; Fees</b>	3.00	0.00		645.00

**B). DISBURSEMENTS**

	Cost	Markup	Amount
<b>Reimbursable Expenses</b>			
Purolator Inc.	181.56		
<b>Total Reimbursable Expenses</b>	181.56	10%	199.72
Normal Disbursements (8% of Fees)			51.60
<b>Total Disbursements</b>			<b>251.32</b>
Total Fees			645.00
Total Disbursements			251.32
Total this invoice (excluding HST)			\$ (CAD) 896.32

**IMPORTANT NOTICE: BANK ACCOUNT DETAILS UPDATED EFFECTIVE FROM AUGUST 1, 2024**

For electronic funds transfer:

Bank Name: *Bank of Montreal*  
 Account Name: *Canada AR*  
 Transit Number: *0140*  
 Institution Number: *003*  
 SWIFT BIC: *BMOB33*  
 Account Number  
 CAD: *12345678901234567890*  
 USD: *12345678901234567890*  
 Intermediary Bank: *Bank of Montreal*  
 Swift Code: *BMOB33*  
 ABA: *026009567*

1. Please pay into the account number that corresponds to the currency of your invoice.
2. For wire payments denominated in currencies other than the Canadian Dollar (CAD), please ensure that the correct correspondent bank is also included in the wire instruction, referring to the following URL: <https://www.rbcroyalbank.com/banking-services/wire-transfer.html>.
3. Please include invoice number in the payment reference.
4. Please email remittance details to [CanadaAR@knightpiesold.com](mailto:CanadaAR@knightpiesold.com)





## Contract Addendum 1

**Project:** Municipality of Calvin Landfill Site

**Assignment:** Municipality of Calvin Landfill Site - 2024/2025 Landfill Environmental Monitoring and Reporting

**Knight Piésold Reference Number:** NB102-00192/16-A.00

### The Following Items of Work: Landfill Capacity Surveying:

Budget to cover the Landfill Capacity surveying - time and disbursements. Work was completed in October 2024.

- Time included one site day (10hours) for Mackenzie Aiken to survey the Landfill site.
- Disbursements included the Cansel survey instrument rental, travel costs and misc. field expenses.

Budget for this work was not included in the original contract form (indicated in the contract),

Budget provided does not include taxes.

**Was Requested By:** Donna Maitland

**Of:** Municipality of Calvin

**By:** Email

**Billing Terms:** Standard Local Rates

**Time Charges:** \$ 2,300.00 (CAD)

**Disbursements:** \$ 1,600.00 (CAD)

**The Estimated Cost of the Work is:** \$ 3,900.00 (CAD)

Contract History	Date	Time Charges	Disbursements	Sub-Total
Original Contract	Feb 01, 2024	\$32,527.00	\$ 5,623.00	\$38,150.00
Addendum 1	Jan 15, 2025	\$ 2,300.00	\$ 1,600.00	\$ 3,900.00
New Totals		\$34,827.00	\$ 7,223.00	\$42,050.00

Prepared By:

Steven Aiken

Date: Jan 14, 2025

Approved by:

Craig Hall

Date: Jan 15, 2025



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On behalf of Municipality of Calvin I hereby direct Knight Piésold to proceed with the work described above in accordance with and subject to the terms and conditions set out in the above referenced contract.

Signed:\* Chartrand Date: Jan 16/25

Position: CAO / CLERK TREASURER

\* Please sign and return this form to the originating Knight Piésold office.



**RECEIVED**  
Jan 27 2025  
by-email

The Corporation of the  
Municipality of Calvin  
Financial Statements  
For the year ended December 31, 2023

Draft

The Corporation of the Municipality of Calvin  
Financial Statements  
For the year ended December 31, 2023

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Statement of Changes in Net Financial Assets	7
Statement of Cash Flows	8
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Notes to the Financial Statements	18 - 31



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## Independent Auditor's Report

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To the Members of Council, Inhabitants and  
Ratepayers of The Corporation of the Municipality of Calvin

### Qualified Opinion

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

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

Effective January 1, 2023, the Municipality was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation on transition is to be recorded using assumptions as of January 1, 2023. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not been able to complete its assessment of the tangible capital assets for potential retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2023 and 2022, tangible capital assets and the asset retirement obligation as at December 31, 2023 and 2022, and accumulated surplus as at January 1 and December 31 for both the 2023 and 2022 years.

As a result of PS 3280 not being adopted, the Municipality accounts for its landfill closure and post-closure liability in accordance with the withdrawn PS Section 3270, Solid Waste Landfill Closure and Post-Closure Liability. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2023 and 2022, landfill closure and post-closure liability as at December 31, 2023 and 2022, and accumulated surplus as at January 1 and December 31, for both the 2023 and 2022 years.

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 Municipality 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.

## Restated Comparative Information

We draw attention to Note 2 to the financial statements, which explains that certain comparative information for the year ended December 31, 2022 has been restated. Our opinion is not modified with respect of this matter.

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

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

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

North Bay, Ontario  
January 28, 2025

Draft

**The Corporation of the Municipality of Calvin  
Statement of Financial Position**

December 31	2023	2022
		(Restated - See Note 2)

<b>Financial assets</b>		
Cash and cash equivalents (Note 1)	\$ 1,251,662	\$ 921,791
Investments (Note 3)	129,568	128,499
Accounts receivable (Note 4)	135,027	191,427
Taxes receivable (Note 6)	279,249	230,525
	<b>1,795,506</b>	<b>1,472,242</b>
<b>Liabilities</b>		
Accounts payable (Note 7)	234,593	190,461
Deferred revenue - general	20,982	20,979
Deferred revenue - obligatory reserve funds (Note 10)	590,066	495,068
Long-term debt (Note 8)	1,119,781	1,115,766
Landfill closure and post closure accrual (Note 9)	657,958	419,738
	<b>2,623,380</b>	<b>2,242,012</b>
<b>Net financial assets</b>	<b>(827,874)</b>	<b>(769,770)</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 5)	3,390,226	3,591,315
Inventories	24,272	31,239
Prepaid expenses	8,767	7,496
	<b>3,423,265</b>	<b>3,630,050</b>
<b>Accumulated surplus (Note 11)</b>	<b>\$ 2,595,391</b>	<b>\$ 2,860,280</b>

Commitments (Note 12)

Contingent Liabilities (Note 15)

On behalf of Council:

\_\_\_\_\_, CAO/Clerk-Treasurer

\_\_\_\_\_, Mayor



## The Corporation of the Municipality of Calvin Statement of Operations and Accumulated Surplus

For the year ended December 31

	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated - See Note 2)
<b>Revenues</b>			
Taxation	\$ 1,546,482	\$ 1,553,450	\$ 1,449,717
User charges and other	89,100	154,503	117,470
Government transfers	318,277	254,388	221,740
	<u>1,953,859</u>	<u>1,962,341</u>	<u>1,788,927</u>
<b>Expenses</b>			
Transportation	505,250	668,262	658,151
General government	502,405	532,355	524,479
Protection to persons and property	244,380	251,523	215,702
Social and family services	310,620	310,587	303,244
Environmental services	66,500	301,320	105,925
Health services	28,350	18,572	22,400
Recreation and culture	54,687	68,283	97,395
Planning and development	27,730	31,200	32,216
	<u>1,790,433</u>	<u>2,182,102</u>	<u>1,959,512</u>
<b>Annual surplus (deficit) before undernoted item</b>	163,426	(219,761)	(170,585)
Cassellholme redevelopment commitment (Note 7)	-	(45,128)	(1,044,653)
<b>Annual surplus (deficit)</b>	163,426	(264,889)	(1,215,238)
<b>Accumulated surplus, beginning of year</b>	2,860,280	2,860,280	4,075,518
<b>Accumulated surplus, end of year</b>	<u>\$ 3,023,706</u>	<u>\$ 2,595,391</u>	<u>\$ 2,860,280</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

**The Corporation of the Municipality of Calvin  
Statement of Changes in Net Financial Assets**

For the year ended December 31	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated - See Note 2)
<b>Annual (deficit) surplus</b>	\$ 163,426	\$ (264,889)	\$ (1,215,238)
Acquisition of tangible capital assets	-	-	(86,496)
Amortization of tangible capital assets	-	201,089	200,264
	<u>163,426</u>	<u>(63,800)</u>	<u>(1,101,470)</u>
Change in supplies inventories	-	6,967	1,701
Change in prepaid expenses	-	(1,271)	108,008
	<u>-</u>	<u>5,696</u>	<u>109,709</u>
<b>Increase in net financial assets</b>	163,426	(58,104)	(991,761)
<b>Net (debt) financial assets, beginning of year</b>	<u>(769,770)</u>	<u>(769,770)</u>	<u>221,991</u>
<b>Net financial assets, end of year</b>	<b>\$ (606,344) \$</b>	<b>(827,874) \$</b>	<b>(769,770)</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



## The Corporation of the Municipality of Calvin Statement of Cash Flows

For the year ended December 31	2023	2022
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual surplus	\$ (264,889)	\$ (1,215,238)
Items not involving cash		
Amortization of tangible capital assets	201,089	200,264
Recognition of Casselholme redevelopment commitment	45,128	1,044,653
Change in employee benefits payable	-	659
Change in landfill closure and post-closure liability	<u>238,220</u>	<u>18,355</u>
	219,548	48,693
<b>Changes in non-cash operating balances</b>		
Taxes receivable	(48,724)	(57,918)
Accounts receivable	56,400	5,268
Accounts payable	44,132	65,985
Deferred revenue - general	3	-
Deferred revenue - obligatory reserve funds	94,998	243,902
Inventories	6,967	1,701
Prepaid expenses	<u>(1,271)</u>	<u>108,008</u>
	<u>372,053</u>	<u>415,639</u>
<b>Investing transactions</b>		
Purchase of investments	<u>(1,069)</u>	<u>-</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	<u>-</u>	<u>(86,496)</u>
<b>Financing transactions</b>		
Repayment of long-term debt	<u>(41,113)</u>	<u>(54,472)</u>
<b>Increase in cash and cash equivalents during the year</b>	329,871	274,671
<b>Cash and cash equivalents, beginning of year</b>	<u>921,791</u>	<u>647,120</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 1,251,662</u>	<u>\$ 921,791</u>

Draft

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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## The Corporation of the Municipality of Calvin Summary of Significant Accounting Policies

December 31, 2023

### Management Responsibility

The financial statements of The Corporation of the Township of Calvin (the "Municipality") are the representations of management. They have been prepared in accordance with Canadian public sector accounting standards ("PSAB"). The Municipality provides municipal services such as general government, fire, building, protection to persons, transportation, environmental, health, social, family, recreation, culture, planning and development services.

### Non-consolidating Boards

The Municipality makes contributions to joint local boards that are not consolidated

- District of Nipissing Social Services Administration Board
- North Bay Parry Sound District Health Unit
- The Board of Management for the District of Nipissing East

### Cash and Cash Equivalents

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

### Inventories

Inventory of supplies are stated at the lower of cost and replacement cost.

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## The Corporation of the Municipality of Calvin Summary of Significant Accounting Policies

December 31, 2023

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### 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:

Roads	10 to 45 years
Bridges and culverts	25 to 75 years
Buildings	10 to 50 years
Vehicles	10 to 15 years
Machinery and equipment	5 to 25 years
Land improvements	10 to 25 years

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

### Landfill Closure and Post-closure Accrual

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

### Reserves and reserve funds

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Balances related to these funds are included in the accumulated surplus of the Statement of Financial Position.

### Deferred Revenue

Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the statement of Financial Position. The revenue is reported on the Statement of Operations in the year in which it is used for a specified purpose.



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# The Corporation of the Municipality of Calvin

## Summary of Significant Accounting Policies

December 31, 2023

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### Pensions and Employee Benefit Plans

The Municipality accounts for its employee pension contributions as a defined contribution plan. Sick leave benefits are accrued as the employees render the services necessary to earn the benefits.

### Collection of Taxes on Behalf of School Boards

The Municipality collects taxation revenue on behalf of the school boards. The taxation revenues, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in these financial statements.

### Trust Funds

Funds held in trust by the Municipality, and their related operations, are not included in these financial statements.

### Revenue Recognition

#### a. Taxation

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. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.

#### b. User fees and other

User fees and other revenue are recognized on an accrual basis.

#### c. Government transfers

Government transfers are recognized in the financial statements as revenue in the period in which the transfer occurs 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. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Deferred Government transfers are recognized in revenue when the liability stipulation is settled.

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## The Corporation of the Municipality of Calvin Summary of Significant Accounting Policies

December 31, 2023

### Revenue Recognition (continued)

#### Use of Estimates

The preparation of 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 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. Significant items subject to such estimates and assumptions include allowances for doubtful accounts, useful life of TCA assets, other accrued liabilities and/or obligations and landfill closure and post-closure liabilities.

In particular, management's estimate for the landfill closure and post-closure liability is subject to measurement uncertainty. The estimate is based on assumptions and calculations contained in an engineer's report completed in 2024, prorated as necessary for the passage of time and actual use of the landfill site. Actual results could differ significantly from those estimates because of the uncertainty related to future cost estimates and future use of the landfill site.

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## The Corporation of the Municipality of Calvin Summary of Significant Accounting Policies

December 31, 2023

### Revenue Recognition (continued)

#### Financial Instruments

Cash and portfolio instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable and accrued liabilities, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.



**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

December 31, 2023

**1. Financial Instruments  
Classification**

The carrying value of each class of the Municipality's financial instruments is provided in the following table.

	<b>2023</b>		
	Fair Value	Cost/ Amortized Cost	Total
Cash and cash equivalents	\$ 1,251,662	\$ -	\$1,251,662
Taxes and Accounts receivable	-	135,029	135,029
Guaranteed investments	129,568	-	129,568
Accounts payable and accrued liabilities	-	234,593	234,593
Long-term debt	-	30,000	30,000
	<b>\$ 1,381,230</b>	<b>\$ 399,622</b>	<b>\$ 1,780,852</b>

	<b>2022</b>		
	Fair Value	Cost/ Amortized Cost	Total
Cash and cash equivalents	\$ 921,791	\$ -	\$ 921,791
Taxes and Accounts receivable	-	191,429	191,429
Guaranteed investments	128,499	-	129,568
Accounts payable and accrued liabilities	-	190,461	190,461
Long-term debt	-	71,113	71,113
	<b>\$ 1,050,290</b>	<b>\$ 453,003</b>	<b>\$ 1,503,293</b>

**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

December 31, 2023

**1. Financial Instruments (continued)**

**Financial Instrument Fair Value Measurement**

The following table provides an analysis of financial instruments that are measured at fair value, using a fair value hierarchy of levels 1 to 3. The levels reflect the significance of the inputs used in making the fair value measurements, as described below:

- **Level 1** - Quoted prices (unadjusted) in active markets for identical assets or liabilities
- **Level 2** - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- **Level 3** - Inputs for the asset or liability that are not based on observable market data (unobservable inputs)

	2023
	Level 1      Level 2      Level 3      Total
Cash and cash equivalents	\$ 1,251,662    \$ -    \$ -    \$ 1,251,662
Cash and cash equivalents	\$ 921,791    \$ -    \$ -    \$ 921,791

There were no transfers between Level 1 and Level 2 for the year ended December 31, 2023. There were also no transfers in or out of Level 3.

**Financial Instrument Risk Management**

The Municipality is exposed to credit risk, liquidity risk, interest rate risk and other price risk from its financial instruments. This note describes the Municipality's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

December 31, 2023

**1. Financial Instruments (continued)**

**Credit Risk**

Credit risk is the risk of financial loss to the Municipality if a debtor fails to make payments of interest and principal when due. It is management's opinion that the Municipality is not exposed to significant credit risk.

	0-30 days	31-90 days	91-365 days	1 to 2 years	3 to 10 years
Cash and cash equivalents	1,251,662	\$ -	\$ -	\$ -	\$ -
Taxes receivable	5,938	-	147,807	77,764	47,739
Accounts receivable	89,095	-	-	45,934	-
<b>Total</b>	<b>1,346,695</b>	<b>-</b>	<b>147,807</b>	<b>77,764</b>	<b>47,739</b>

**Market Risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and equity risk.

**Currency Risk**

Current risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Municipality is not exposed to currency risk.

**Equity Risk**

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The Municipality is not exposed to this risk.



# The Corporation of the Municipality of Calvin

## Notes to Financial Statements

December 31, 2023

1. Financial Instruments (continued)

**Liquidity Risk**

Liquidity risk is the risk that the Municipality will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Municipality will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The Municipality is exposed to this risk mainly in respect of accounts payable and accrued liabilities and long-term debt. The Municipality's approach to managing liquidity is to ensure as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. There have not been any changes to these risks from the prior year. Unless otherwise noted, the expected cash outflows are within one year. The following table sets out the contractual maturities (representing undiscounted contractual cash-flows) of financial liabilities:

	2023		
	Within 6 months	6 months to 1 year	1 to 5 years over 5 years
Accounts payable	\$ 234,593	\$ 7,617	\$ -
Long-term debt	10,000	10,000	1,089,781
<b>Total financial liabilities</b>	<b>244,593</b>	<b>17,617</b>	<b>10,000</b>
			<b>1,089,781</b>
			<b>2022</b>
	Within 6 months	6 months to 1 year	1 to 5 years over 5 years
Accounts payable	\$ 142,696	\$ 47,765	\$ -
Long-term debt	10,557	10,557	50,000
<b>Total financial liabilities</b>	<b>153,253</b>	<b>58,322</b>	<b>50,000</b>
			<b>1,044,653</b>

**Interest Rate Risk**

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The Municipality is exposed to this risk through its long term debt.

The Municipality structures its finances so as to stagger the maturities of debt, thereby minimizing exposure to interest rate fluctuations.

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**The Corporation of the Municipality of Calvin**  
**Notes to Financial Statements**

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December 31, 2023

**2. Prior Period Adjustment**

The comparative figures included in these financial statements have been restated to reflect an understatement of long-term debt and understatement of expenses in fiscal year 2022. The adjustment was as a result of a commitment related to the Cassellholme redevelopment approved by Council in 2022. The result of the restatement on the December 31, 2022 balances is as follows:

	<u>December 31, 2022</u>
Increase in long-term debt	1,044,653
Increase in expenses recognized in the year	1,044,653

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**3. Investments**

The Township has invested \$128,794 in guaranteed investment certificates, maturing November 21, 2024, bearing interest at 5.35%. Interest is recognized as it accrues in the Municipality's financial statements.

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**4. Accounts Receivable**

Government grants	2023	2022
HST and other	\$ 45,934	\$ 109,065
	<u>89,095</u>	<u>82,362</u>
	<u>\$ 135,029</u>	<u>\$ 191,427</u>

**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

December 31, 2023

**5. Tangible Capital Assets**

	<b>2023</b>					
	Land and Land Improvements	Buildings	Machinery and Equipment	Vehicles	Roads and Bridges	Total
Cost, beginning of year	\$ 572,655	\$ 614,575	\$ 371,237	\$ 1,239,310	\$ 4,936,509	\$ 7,734,286
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Cost, end of year	572,655	614,575	371,237	1,239,310	4,936,509	7,734,286
Accumulated amortization, beginning of year	454,115	317,573	252,520	519,885	2,598,878	4,142,971
Amortization	4,357	23,333	22,149	64,523	86,727	201,089
Disposals	-	-	-	-	-	-
Accumulated amortization, end of year	458,472	340,906	274,669	584,408	2,685,605	4,344,060
Net carrying amount, end of year	\$ 114,183	\$ 273,669	\$ 96,568	\$ 654,902	\$ 2,250,904	\$ 3,390,226



**The Corporation of the Municipality of Calvin**  
**Notes to Financial Statements**

December 31, 2023

5. Tangible Capital Assets (continued)

	Land and Land Improvements	Buildings	Machinery and Equipment	Vehicles	Roads and Bridges	Total
Cost, beginning of year	\$ 572,655	\$ 614,575	\$ 371,237	\$ 1,152,814	\$ 4,940,298	\$ 7,651,579
Additions	-	-	-	86,496	-	86,496
Disposals	-	-	-	-	(3,789)	(3,789)
Cost, end of year	572,655	614,575	371,237	1,239,310	4,936,509	7,734,286
Accumulated amortization, beginning of year	449,758	294,240	228,458	458,245	2,515,795	3,946,496
Amortization	4,357	23,333	24,062	61,640	86,872	200,264
Disposals	-	-	-	-	(3,789)	(3,789)
Accumulated amortization, end of year	454,115	317,573	252,520	519,885	2,598,878	4,142,971
Net carrying amount, end of year	\$ 118,540	\$ 297,002	\$ 118,717	\$ 719,425	\$ 2,337,631	\$ 3,591,315

**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

**December 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>6. Taxes Receivable</b>		
Current taxes	\$ 147,807	\$ 147,220
Taxes in Arrears	97,398	61,980
Penalties & Interest	36,044	23,325
Valuation Allowance	(2,000)	(2,000)
	<u>\$ 279,249</u>	<u>\$ 230,525</u>

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation (MPAC). Tax rates are established annually by Council, incorporating amounts to be raised for local services, the requisition made by the various local boards in respect of Regional services and amounts the Township is required to collect on behalf of the Province of Ontario in respect of education taxes. A normal part of the assessment process is the issuance of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings.

	<u>2023</u>	<u>2022</u>
<b>7. Accounts Payable</b>		
Trade payables	\$ 218,826	\$ 123,183
Accrued payroll liabilities	15,767	67,277
	<u>\$ 234,593</u>	<u>\$ 190,460</u>

## The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2023

### 8. Long-term Debt

	2023	2022
		(Restated - See Note 2)

Caterpillar Financial Services Limited equipment loan, paid off in August 2023, repayable in monthly payments of \$3,014 including interest at 4.40%. Secured by the related equipment (i)

\$ - \$ 21,113

Ontario Infrastructure and Lands Corporation serial debenture due June 2025, repayable in semi-annual payments of \$10,000 principal and interest at 2.40%, secured by pledged future Provincial funding (i)

30,000 50,000

Cassellholme redevelopment commitment (ii)

1,089,781 1,044,653

\$ 1,119,781 \$ 1,115,766

(i) Interest expense paid relating to the long-term debt on capital asset loans above is \$1,080 (2022 - \$1,540) and has been included in transportation services expense on the Statement of Operations.

(ii) The Corporation of the Municipality of Calvin is a participating municipality of a northern joint municipal home, The Board of Management for the District of Nipissing East ("Cassellholme"), and is responsible for its share of funding in accordance with the Fixing Long-Term Care Act 2021, S.O. 2021, c. 39, Sched. 1 (the "FLTCA"). During 2022, construction for the redevelopment and expansion of the existing 240-bed long-term care facility commenced and Cassellholme entered into a Financing Agreement with Ontario Infrastructure and Lands Corporation ("OILC") for the redevelopment project. In accordance with the FLTCA, the Municipality will be responsible for its share of annual principal and interest payments incurred by Cassellholme upon completion of the project, and interest-only payments on the construction loan up to completion. Based on a municipal borrowing rate of 4.53% for a 30-year period plus anticipated construction completion in 2028, the present value of these expected payments commencing in 2026 is \$1,089,781.

During 2022, the Municipality entered into a Guarantee and Postponement of Claims agreement with the Ontario Infrastructure and Lands Corporation ("OILC") for the redevelopment project. Under the terms of the agreement, the Municipality is named as a joint guarantor in regards to a Financing Agreement between Cassellholme and OILC. The obligations will be proportional from each Guarantor, and the Municipality's maximum liability is \$830,816 being the maximum amount of principal owing plus any accrued interest.



## The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2023

**8. Long-term Debt (continued)**

Principal repayments for the next five years are as follows:

2024	\$	20,000
2025		10,000
2026		22,934
2027		24,009
2028		25,136
Thereafter		<u>1,017,702</u>
	\$	<u>1,119,781</u>

**9. Landfill Closure and Post-Closure Accrual**

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 reported liability as at year end was \$1,747,739 (2022 - \$1,464,391) and reflects a discount rate of 2.85% (2022 - 2.85%).

The liability is based on estimates and assumptions related to events extending over the remaining life of the landfill. Future events could impact the established total expenses, capacity used or total capacity. If such events occur it would be treated as a change in estimate and dealt with prospectively.

The landfill is expected to reach its capacity in 26 years and the estimated current capacity is at 27,830 cubic metres which is 72.51% (2022 - 71.00%) of the site's total capacity based on an updated survey completed in December 2024. The total discounted estimated future expenditures for closure and post-closure care are \$990,901 (2022 - \$591,180) leaving an amount to be recognized of \$332,943 (2022 - \$171,442). The estimated length of time needed for post-closure care is 25 years.

Municipal reserves for the landfill site total \$165,557 (2022 - \$145,557).

## The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2023

	2023	2022
<b>10. Deferred Revenue - Obligatory reserves</b>		
<b>Deferred revenue, beginning of year:</b>		
Recreational land (the Planning Act)	\$ 27,781	\$ 18,210
Canada Community-Building Fund contributions	246,585	232,956
Ontario Community Infrastructure Fund contributions	100,000	-
Northern Ontario Resource Development Support	<u>120,702</u>	<u>-</u>
	495,068	251,166
<b>Received during the year:</b>		
Recreational land (the Planning Act)	-	9,571
Canada Community-Building Fund	34,153	34,891
Ontario Community Infrastructure Fund	100,000	100,000
Northern Ontario Resource Development Support	60,351	120,702
Interest earned	<u>20,316</u>	<u>3,738</u>
	(36,823)	(25,000)
<b>Recognized during the year:</b>	<u>(83,000)</u>	<u>-</u>
	\$ 590,065	\$ 495,068
<b>Deferred revenue, end of year</b>		
	<u>27,781</u>	<u>27,781</u>
	<u>264,231</u>	<u>246,585</u>
	<u>117,000</u>	<u>100,000</u>
	<u>181,053</u>	<u>120,702</u>
	\$ 590,065	\$ 495,068

**Comprised as follows:**

Recreational land (the Planning Act)	27,781	27,781
Canada Community-Building Fund	264,231	246,585
Ontario Community Infrastructure Fund	117,000	100,000
Northern Ontario Resource Development Support	<u>181,053</u>	<u>120,702</u>

Canada Community-Building Fund (formerly "Gas Tax") revenue is provided by the Government of Canada. The use of the funding is established by the funding agreement signed between the Township and the Association of Municipalities of Ontario. Canada Community-Building Fund funding must be used towards designated projects as specified in the funding agreements.

In the case of payments in lieu of parkland, revenue recognition occurs when the Municipality has approved eligible expenditures for park and other public recreation purposes. Canada Community-Building and Ontario Community Infrastructure Fund revenue recognition occurs when the Municipality has approved the expenditures for eligible capital works. Historically, the Municipality has applied its Canada Community-Building and Infrastructure funding to local road and bridge improvements and landfill capacity building.

# The Corporation of the Municipality of Calvin

## Notes to Financial Statements

December 31, 2023

### 11. Accumulated Surplus

The Township segregates its accumulated surplus in the following categories:

	2023	2022 <small>(Restated - See Note 2)</small>
Investment in tangible capital assets	\$ 3,390,226	\$ 3,591,315
General surplus	67,814	43,016
Amounts to be recovered (i)	(1,777,739)	(1,535,504)
Reserves and reserve funds (ii)	915,090	761,453
	<b>\$ 2,595,391</b>	<b>\$ 2,860,280</b>

#### (i) Amounts to be recovered

	2023	2022 <small>(Restated - See Note 2)</small>
Long-term debt	\$ (1,119,781)	\$ (1,115,766)
Landfill closure and post-closure accrual	(657,958)	(419,738)
	<b>\$ (1,777,739)</b>	<b>\$ (1,535,504)</b>

#### (ii) Reserves and reserve funds

Working funds	\$ 163,883	\$ 148,883
Sick leave	3,000	3,000
Building department	9,000	9,000
Fire department	181,767	156,767
Roads	207,752	142,251
Landfill	165,557	145,557
Algonquin Nursing Home	160,616	137,480
Emergency	3,007	3,007
Recreation	20,508	15,508
	<b>\$ 915,090</b>	<b>\$ 761,453</b>



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## The Corporation of the Municipality of Calvin

### Notes to Financial Statements

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December 31, 2023

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#### 12. Commitments

In 2016 the Municipality, in conjunction with the Town of Mattawa and the Townships of Papineau-Cameron and Mattawan, agreed in principle to jointly contribute \$3,809,500 over the next 25 years towards the capital redevelopment of the Algonquin Nursing Home. The payment terms including the distribution of the cost among the municipalities, have not yet been determined.

#### 13. Budget

The Budget By-law adopted by Council on August 22, 2023 was not prepared on a basis consistent with that used to report actual results. The budget was prepared on a modified accrual basis while Canadian public sector accounting standards require a full accrual basis. The budget figures anticipated using surpluses accumulated in previous years to reduce current year expenses in excess of current year revenues to \$Nil. In addition, the budget expensed all tangible capital expenses rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets represent the Financial Plan adopted by Council on August 22, 2023 with adjustments as follows:

	<u>2023</u>
Budget By-law surplus for the year	\$ -
Add:	
Debt repayment	9,789
Transfers to reserve funds	593,636
Less:	
Transfers from reserve funds	<u>439,999</u>
Budget (deficit) surplus per Statement of Operations	<u>\$ 163,426</u>

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#### 14. Pension Agreements

The Municipality makes contributions to a group pension plan, on behalf of certain members of its staff. Each member is required to contribute a specified percentage of earnings based on completed years of continuous employment, ranging from 1.5% to 4.5%. The Municipality is required to contribute an amount equal to each member's contributions.

The amount contributed to this plan for employers and employees in 2023 was \$22,261 (2022 \$10,541) for current services and is included as an expense on the Statement of Operations.

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# The Corporation of the Municipality of Calvin

## Notes to Financial Statements

December 31, 2023

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### 15. Contingent Liabilities

The Municipality is subject to various litigation and claims arising in the normal course of its operations. Management assesses such claims and where considered likely to have material exposure and, where the amount of the claim is quantifiable, provisions for loss are made on management's assessment of the likely outcome. The Municipality does not provide for claims that are considered unlikely to result in a significant loss, claims for which the outcome is not determinable or claims where the amount of loss cannot be reasonably estimated. Any amendments to amounts accrued will be recorded once new information becomes available.

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# The Corporation of the Municipality of Calvin

## Notes to Financial Statements

December 31, 2023

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### 16. Segment Disclosures

The Municipality provides a wide range of services to its citizens. The schedule of segment disclosure provides a breakdown of the annual surplus (deficit) reported on the Statement of Operations by major reporting segment. The segments correspond to the major functional categories used in the Municipality's Financial Information Return, which included the following activities:

#### General Government

This segment includes Council, Clerk's Department, and Treasury. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues relating to governance, strategic planning and service delivery.

#### Protection to Persons and Property

This segment includes fire, police, building inspection, conservation authority, emergency measures and bylaw enforcement. Police services are provided by the Ontario Provincial Police under contract.

#### Transportation Services

Transportation services include roadway systems and winter control.

#### Environmental Services

This segment includes solid waste management.

#### Health Services

This segment includes cemeteries as well as payments to the Nipissing Parry Sound District Health Unit.

#### Social and Family Services

This segment consists primarily of payments made to the District of Nipissing Social Services Administration Board and Home for the Aged for the provision of social services such as childcare, social housing, general assistance and assistance to the elderly.

#### Recreation and Culture

This segment includes parks, recreation programs, recreation facilities and library services.



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**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

December 31, 2023

**16. Segment Disclosures (continued)**

**Planning and Development**

This segment includes activities related to planning, zoning and economic development.

**Unallocated Amounts**

Items are recorded as unallocated amounts when there is no reasonable basis for allocating them to a segment. Major items included in this category are property taxation and related penalty and interest charges, and unconditional grants such as the Municipality's annual Ontario Municipal Partnership Fund grant.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. In measuring and reporting segment revenue from transactions with other segments, inter segment transfers are measured on the basis of the percentage of budgeted expenses.

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**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

December 31, 2023

**16. Segment Disclosures (continued)**

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation and Culture Services	Planning & Development	Unallocated Amounts	2023 Total
<b>Revenues</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,553,450	\$ 1,553,450
User Charges and Other	33,648	4,511	4,704	35,611	9,044	-	2,062	-	64,923	154,503
Government Transfer	191,697	-	60,351	1,163	-	-	1,177	-	-	234,388
	225,345	4,511	65,055	36,774	9,044	-	3,239	-	1,618,373	1,962,341
<b>Expenses</b>										
Salaries wages and benefits	261,031	58,995	172,108	23,087	-	-	18,274	-	-	533,495
Long-term debt charges (interest)	-	1,080	307	-	-	-	-	-	-	1,387
Materials	51,771	37,363	309,051	246,794	531	-	38,935	-	-	684,445
Contracted services	215,127	124,358	32,904	29,109	-	-	360	31,200	-	433,058
External transfers	-	-	-	-	18,041	310,587	-	-	-	328,628
Other (Note 8)	-	-	-	-	-	45,128	-	-	-	45,128
Amortization	4,426	29,777	153,892	2,330	-	-	10,714	-	-	201,089
	532,355	251,523	668,262	301,320	18,572	355,715	68,283	31,200	-	2,227,230
Annual (deficit) surplus	\$ (307,010)	\$ (247,012)	\$ (603,207)	\$ (264,546)	\$ (9,528)	\$ (355,715)	\$ (65,044)	\$ (31,200)	\$ 1,618,373	\$ (264,889)

**The Corporation of the Municipality of Calvin  
Notes to Financial Statements**

**December 31, 2023**

**16. Segment Disclosures (continued)**

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Culture	Planning & Development	Unallocated Amounts	2022 Total
<b>Revenues</b>										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,449,717	\$ 1,449,717
User charges and other	25,865	5,214	14,662	20,026	1,495	-	570	-	49,638	117,470
Government Transfers	214,500	5,093	-	970	-	-	1,177	-	-	221,740
	240,365	10,307	14,662	20,996	1,495	-	1,747	-	1,499,355	1,788,927
<b>Expenses</b>										
Salaries and benefits	209,105	46,342	178,191	39,390	4,428	-	66,288	-	-	543,744
Long-term debt charges (Interest)	-	1,540	1,694	-	-	-	-	-	-	3,234
Materials	39,084	40,669	287,780	27,239	423	-	17,872	-	-	413,067
Contracted services	271,864	99,742	36,449	36,966	-	-	1,174	32,216	-	478,411
External transfers	-	-	-	-	17,549	303,244	-	-	-	320,793
Other (Note 8)	-	-	-	-	-	1,044,653	-	-	-	1,044,653
Amortization	4,426	27,409	154,037	2,330	-	-	12,061	-	-	200,263
Total Expenses	524,479	215,702	658,151	105,925	22,400	1,347,897	97,395	32,216	-	3,004,165
Annual (deficit) surplus	\$ (284,114)	\$ (205,395)	\$ (643,489)	\$ (84,929)	\$ (20,905)	\$ (1,347,897)	\$ (95,648)	\$ (32,216)	\$ 1,499,355	\$ (1,215,238)



**CAO11-2025**

**CAO report to Council – Education and Information Sessions, Council and Public**

**PURPOSE:**

To provide Council with information about the various guest speakers who have to date accepted invitations to present at future Council meetings.

**BACKGROUND:**

At the January 14<sup>th</sup>, 2025 Council meeting, Mayor Gould presented a motion which suggested that Council and the general public lacked general information about various Acts and Regulations pertaining to such topics as building code, severing properties, assessment of properties. Additionally, it was identified that there is a lack of knowledge about who to call, and the processes involved in building, renovating, severing their properties and how to address disputes with the assessed value of properties.

In response, Council motioned that staff arrange a series of Council and public education/information sessions on these and other related topics.

As of this meeting date, the following topics/presenters are confirmed to be presenting during Regular Council Meetings in the coming weeks/months. There will be public promotion of these 1-hour information sessions by way of a flyer to all addresses in Calvin.

- Building Code 101
- Planning and developing your land
- Understanding your property assessment and the role of MPAC
- District of Nipissing Social Services-Municipal Housing Needs and Supply Study, focus on Calvin
- Environmental protection, watershed management, drinking water source protection and the role of conservation authorities

**Recommendation to Council**

BE IT RESOLVED THAT the Council for the Corporation of the Municipality of Calvin does hereby receives the report CAO Report 11-2025 for information purposes.

Respectfully submitted,



Donna Maitland, CAO

# Société Alzheimer Society

Mayor Richard Gould  
Municipality of Calvin  
1355 Peddlers Drive, R.R.#2  
Mattawa, ON P0H 1V0

December 17th, 2024

**Subject: Request for Proclamation and Flag Raising Ceremony for Alzheimer's Awareness Month**

Dear Mayor Richard Gould,

I trust this letter finds you well. I am writing to you on behalf of the Société Alzheimer Society of Sudbury-Manitoulin North Bay & Districts. Our organization provides support, education, respite and resources for individuals and families affected by Alzheimer's disease in our community.

As we approach January 2025, we are eager to engage our community in raising awareness about Alzheimer's disease, particularly during Alzheimer's Awareness Month. To achieve this goal, we would like to request the issuance of an official proclamation declaring January as Alzheimer's Awareness Month in Calvin. This proclamation will serve as a testament to our city's commitment to raising awareness and fostering understanding about Alzheimer's Disease. Additionally, I would like to request the raising of a symbolic flag in honor of Alzheimer's Awareness Month at City Hall in Mattawa. The flag serves as a visible reminder of our collective dedication to promoting awareness, encouraging dialogue, and supporting those living the dementia journey.

By officially recognizing and commemorating Alzheimer's Awareness Month, we not only show our solidarity with the individuals and families living the dementia journey, but we also take a significant step towards building a more compassionate and informed community.

I understand that your schedule is busy, and I genuinely appreciate your time and consideration of this request. I am available at your earliest convenience to discuss this proposal further and address any questions or concerns you may have. Thank you for

RECEIVED

Jan 17 2025

**Main office:**

960B Notre Dame Avenue, Sudbury, ON, P3A 2T4

TEL: (705) 560-0603 TOLL FREE: 1-800-407-6369 FAX: (705)-560-6938

EMAIL: [info@alzheimersudbury.ca](mailto:info@alzheimersudbury.ca)

[www.alzheimersudbury.ca](http://www.alzheimersudbury.ca)

CRN: 12423 7124 RR 0001



# Société Alzheimer Society

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considering our request, and we look forward to the possibility of collaborating to make this event a success.

Sincerely,



Shannon Ketchabaw  
Executive Director

**Main office:**

960B Notre Dame Avenue, Sudbury, ON, P3A 2T4  
TEL: (705) 560-0603 TOLL FREE: 1-800-407-6369 FAX: (705)-560-6938  
EMAIL: [info@alzheimersudbury.ca](mailto:info@alzheimersudbury.ca)  
[www.alzheimersudbury.ca](http://www.alzheimersudbury.ca)  
CRN: 12423 7124 RR 0001



**CAO10-2025**

**CAO report to Council – 2025 Federation of Northern Ontario Municipalities (FONOM) Northeastern Municipal Conference**

**PURPOSE:**

To provide Council with information about FONOM including registration details.

**BACKGROUND:**

The Conference will host over 250 delegates, which include Northeastern Ontario municipal politicians and their staff, provincial ministers, and government staff.

FONOM offers a unique platform to gain valuable insights into pressing municipal issues, explore updates on provincial legislation, and engage in meaningful discussions at the Ministers' Forum. Federation of Northern Ontario Municipalities (FONOM) Northeastern Municipal Conference/ Attendees will also benefit from networking opportunities that foster collaboration amongst municipal leaders across the North, and shared learning. This year's theme is The Next 100 Years, reflecting the rich history of Northern Ontario communities while looking ahead to future opportunities and challenges.

The Annual FONOM Conference will be held on May 5th, 6th and 7th, 2025 in North Bay. Registration is now open and the full delegate package without accommodations or travel would cost is four hundred dollars (\$400.00) per Delegate prior to April 4th. As the conference is being held in North Bay this year, financially speaking, it provides a greater number of both council members and staff with the opportunity to participate in this learning and networking event at a lesser cost than when the conference is held further away.

Conference Highlights Include:

Information and insight on topical municipal issues  
Update on provincial legislation

Ministers' Forum Banquet  
Annual Awards Presentation  
Annual FONOM Business Meeting

Council to authorize the participation of council members at the FONOM conference and approve the CAO's recommendation of the CAO's and Deputy Clerk's participation at the conference.

**Recommendation to Council**

BE IT RESOLVED THAT the Council for the Corporation of the Municipality of Calvin does hereby receive report CAO Report 10-2025 for information purposes; and

FURTHER THAT the Council for the Corporation of the Municipality of Calvin authorizes the participation of X# of Councilors and two (2) Staff (CAO and Deputy Clerk) at the FONOM Conference 2025.

Respectfully submitted,



Donna Maitland, CAO

**CAO**

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**From:** FONOM Office/ Bureau de FONOM <fonom.info@gmail.com>  
**Sent:** January 15, 2025 9:49 AM  
**Subject:** Fifteen Weeks until the 2025 FONOM Conference hosted by the City of North Bay  
**Attachments:** 2025-fonom-registration.pdf; 2025-exhibitor-form-fillable.pdf; 2025-sponsor-package-registration-form-1.pdf

Good morning                      Please share this email with our Council and Management teams.

The FONOM Conference will be held in **North Bay** from May 5th to May 7th, 2025. Below is the Delegate Registration form for those wishing to attend.

The Conference is being held at the North Bay Best Western, and the City has arranged special accommodation rates with several hotels. The city has a conference link with these locations below;

[FONOM 2025 Northeastern Municipal Conference | City of North Bay](#)

I have attached forms you can forward if you know of a vendor that should be an Exhibitor or a Sponsor of the 2025 FONOM Conference.

I would be happy to answer any questions you may have.

Hope to see you in North Bay

Talk soon, Mac.

Mac Bain  
Executive Director  
The Federation of Northern Ontario Municipalities  
**665 Oak Street East, Unit 306**  
**North Bay, ON, P1B 9E5**  
Ph. 705-498-9510



May 5, 6 and 7, 2025 at the **Best Western 700 Lakeshore Dr, North Bay, Ontario**

**Delegate Registration Form**

(Please complete ONE FORM for each person attending)

Name: \_\_\_\_\_

Title/Position: \_\_\_\_\_

Municipality or Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Postal Code: \_\_\_\_\_ E-mail: \_\_\_\_\_

Tel: \_\_\_\_\_ Fax: \_\_\_\_\_

Cell: \_\_\_\_\_

<p><b>Full Delegate Package</b> Includes all meals (2 breakfasts, 3 lunches, 4 breaks, Welcome Reception on Monday and Banquet on Tuesday), Trade Show, all sessions/workshops and a delegate kit.</p>	<p>By April 4 <input type="checkbox"/></p> <p>After April 4 <input type="checkbox"/></p>	<p><b>\$400</b></p> <p><b>\$440</b></p>
<p><b>One Day – Monday, May 5</b> Includes lunch, afternoon break and Welcome Reception, all sessions on Monday, Trade Show and a delegate kit.</p>	<p>By April 4 <input type="checkbox"/></p> <p>After April 4 <input type="checkbox"/></p>	<p><b>\$180</b></p> <p><b>\$210</b></p>
<p><b>One Day – Tuesday, May 6</b> Includes breakfast, lunch, morning &amp; afternoon breaks, all sessions/workshops, Ministers' Forum on Tuesday, Trade Show and a delegate kit. Does NOT include Banquet ticket – order below.</p>	<p>By April 4 <input type="checkbox"/></p> <p>After April 4 <input type="checkbox"/></p>	<p><b>\$190</b></p> <p><b>\$220</b></p>
<p><b>One Day – Wednesday, May 7</b> Includes breakfast, lunch, morning break and a delegate kit. Also includes the FONOM Annual Business Meeting if you are a FONOM member and several sessions.</p>	<p>By April 4 <input type="checkbox"/></p> <p>After April 4 <input type="checkbox"/></p>	<p><b>\$180</b></p> <p><b>\$210</b></p>
<p><b>Extra Banquet Ticket</b> Any banquet attendee can note special dietary requirements below:</p>	<p><input type="checkbox"/></p>	<p><b>\$165</b></p>
<p><b>(Payable to the City of North Bay)</b></p>		<p><b>Total</b>      \$</p>
		<p><b>HST - 13%</b>    \$</p>
		<p><b>Final Total</b>    \$</p>

**Send payment and completed form to:** The City of North Bay  
200 McIntyre Street East  
North Bay, ON P1B 8V6

**Inquiries: Carrie**  
Arts, Culture, & Recreation  
Tel: (705) 474-0626 ext. 2329  
Email: [fonom@northbay.ca](mailto:fonom@northbay.ca)

**Please register by April 4th to obtain early bird rate. Your sent registration form by this deadline will guarantee the lower price. Payment must be received by the first day of the conference. Cancellation Policy: Registration fees, less a \$50 administration charge, are refundable only if written notification is received by Friday, April 4th. No refunds will be made after April 4th, 2025, however substitutions may be made without financial penalty.**

FONOM collects, uses and discloses the information requested to promote the interests of the municipal sector. It may also be shared with selected third parties to generate operating revenues for FONOM. Under the Federal Personal Information Protection and Electronic Documents Act (PIPEDA) some of the information may constitute personal information. By filling out this form you agree that all personal information provided by you on the form may be collected, used and disclosed by FONOM for all purposes described above.



# FONOM

2025 FONOM Conference



Hosted by the City of North Bay  
 May 5, 6, and 7, 2025 at the  
 Best Western 700 Lakeshore Drive  
 North Bay, Ontario

**The Next 100 Years**

## Exhibitor Registration Form and Contract

For Conference information: <https://www.northbay.ca/fonom>

### TRADE SHOW:

**Monday, May 5 - 12:00pm to 6:30pm and Tuesday, May 6 - 8:00am to 3:00pm**  
**Setup: Monday, May 5 - 8:00am to 12:00pm**  
**Tear Down: Tuesday, May 6 - 3:00pm to 4:30pm**

Check the appropriate registration type below with "X"		RATE
<input type="checkbox"/>	Exhibitor Space	\$ 1300 + H.S.T.
<input type="checkbox"/>	Included: One Exhibitor's pass, breaks, breakfast, and lunch Monday and Tuesday. 10' booth space(indoor), 8' table with white skirting. <i>/ require an electrical outlet at this booth.</i>	
<input type="checkbox"/>	Extra Exhibit Staff (maximum two per exhibitor)	\$ 285 + H.S.T.
<input type="checkbox"/>	Banquet Ticket Tuesday night banquet tickets are extra and are not included in any of the above.	\$ 165 + H.S.T.
<b>TOTAL (Payment by Credit-card or cheque, payable to the City of North Bay</b>		

Staff attending the conference (1 complimentary per booth: up to 2 additional people may be registered by purchasing an "Exhibitor's Pass" for each. See above)

Please complete staff information below or attach company business cards to this form.

<b>Name</b>	<b>Title</b>

<b>Exhibitor/Company Name:</b>	<b>Tel:</b>
<b>Address:</b>	
<b>Email:</b>	
<b>Contact:</b>	<b>Title:</b>
<b>Company Website:</b>	

I have read and accepted the Exhibitor Rules/Regulations/Waiver (page 2) of this contract and I have included it with this registration form and contract.

Send payment and completed form to: **City of North Bay**  
 ATTN: Arts, Culture & Recreation  
 200 McIntyre Street East  
 North Bay, ON P1B 8V6

Inquiries: Carrie  
 Email: [fonom@northbay.ca](mailto:fonom@northbay.ca)  
 Tel: (705) 474-0626 ext. 2329

# FONOM



Hosted by the City of North Bay

May 5, 6 and 7, 2025 at the Best Western

700 Lakeshore Dr, North Bay, Ontario

## **Exhibitor Rules / Regulations / Waiver**

### Payment and Registration

Registration by fax or email will be considered "RESERVED" for seven days until full payment by cheque is received by the City of North Bay. Once payment is received, exhibitors will be considered "CONFIRMED".

### Exhibitors' Floor Plan & Positioning

The floor plan will be available for booth selection on a first-come, first-served basis. FONOM reserves the right to alter the floor plan without notice and to reposition exhibitors with reasonable notice.

### Advertising Material

Exhibitors may distribute advertising material from their booth space. In the event of a complaint arising from such distribution, the matter shall be referred to the FONOM Conference Committee for final resolution. Although giveaways and draws are permitted, direct sales of products or services are not.

### Assigning Space

Exhibitors are not permitted to assign, sublet or apportion the whole, or any part of the booth space without prior consent from the FONOM Conference Committee. The FONOM Conference Committee reserves the right to reject Exhibits that it deems unsuitable.

### Facility

Exhibitors shall abide by all rules and regulations of the FONOM Conference Committee respecting the exhibits or any matter connected herewith. This includes municipal by-laws, statutes of any governing authority having jurisdiction over the premises.

### Liability & Indemnification

Exhibitors are responsible for any and all damages to the facility's property and equipment, whether caused by transportation, installation or dismantling of displays, posters, signs, and whether caused by those in attendance or the exhibitor's employees and/or guests. Neither FONOM nor the Host Municipality shall be responsible for loss and/or damage or injury, no matter how caused, to exhibits, merchandise or personnel, during the course of this conference. The Exhibitor agrees that he/she shall indemnify and save harmless at all times FONOM and the Host Municipality from all claims, demands, suits or actions of any kind, including claims, or rights created by statute for loss, expense, damage or injury (including death) to persons or property, caused or contributed to by reason of the Exhibitor's occupation of the exhibit space, or by an act or omission of the Exhibitor in connection with his/her delivery, setting up, or dismantling of his/her exhibit, or by reason of the Exhibitor failing to comply with the provisions of the agreement.

### Protection of Exhibitors' Property

Neither FONOM nor the Host Municipality are responsible for the protection or security of exhibits, merchandise, or personnel against robbery, theft, fire damage, accident, or any other cause. In all cases, Exhibitors shall provide his/her own comprehensive public liability insurance.

### Cancellation

If an Exhibitor cancels before 30 days of the Trade Show (on or before April 8, 2025), the Exhibitor is liable for 50% of the total contracted space and will be refunded accordingly. Within 30 days, there will be no refund. This form must accompany the Exhibitor Registration form. I have read and understand the above rules and regulations and, as an exhibitor, shall comply.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025 Company Name: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Print Name: \_\_\_\_\_



2025 FONOM Northeastern Municipal Conference

**The Next 100 Years**

Hosted by the City of North Bay

May 5, 6 & 7, 2025 at the Best Western 700 Lakeshore Dr, North Bay, Ontario

**Sponsor Registration Form**

Sponsorship Benefits	Platinum \$6,250 to \$12,000	Gold \$4,250 to \$6,249	Silver \$2,750 to \$4,249	Bronze \$2,000 to \$2,749
Public acknowledgement in announcements and overhead screens as a major conference sponsor. (size of Logo varies)	✓	✓	✓	✓
Acknowledgement as a sponsor in the printed conference program and in the conference signage	✓	✓	✓	✓
Corporate logo acknowledgement on website	✓	✓	✓	✓
Inclusion of printed corporate promotional material in delegate portfolios	✓	✓	✓	
Inclusion of your name on all FONOM Emails	✓	✓	✓	✓
One ticket for the Tuesday Evening Banquet				
Two tickets for the Tuesday Evening Banquet	✓	✓		

Check appropriate registration type below	RATE
<input type="checkbox"/> <b>Platinum Opportunities - \$6,250 to \$12,000</b>	
<input type="checkbox"/> Keynote Speaker - \$12,000	
<input type="checkbox"/> Banquet Meal Sponsor - \$8,500	
<input type="checkbox"/> Delegates' Binders/Portfolios - \$6,250	
<input type="checkbox"/> <b>Gold Opportunities - \$4,250 to \$6,249</b>	
<input type="checkbox"/> Welcome Reception - \$6,249	
<input type="checkbox"/> Tuesday Evening Entertainment - \$5,000	
<input type="checkbox"/> Opening Lunch, Monday - \$4,400	
<input type="checkbox"/> Lunch, Tuesday - \$4,400	
<input type="checkbox"/> Closing Lunch, Wednesday - \$4,400	
<input type="checkbox"/> <b>Silver Opportunities - \$2,750 to \$4,249</b>	
<input type="checkbox"/> Name Tags/Lanyards - \$3,750	
<input type="checkbox"/> Tuesday Breakfast - \$3,500	
<input type="checkbox"/> Wednesday Breakfast - \$3,500	
<input type="checkbox"/> <b>Bronze Opportunities - \$2,000 to \$2,749</b>	
<input type="checkbox"/> Refreshment Breaks (4 available) - \$2,000 each (Monday afternoon, Tuesday morning, Tuesday afternoon, Wednesday morning)	
<b>TOTAL (Payment by cheque, payable to the City of North Bay ATTEN: North Bay</b>	\$
c/o Arts, Culture & Recreation, 200 McIntyre Street East North Bay, ON P1B 8V6	

Company Name:

Address:

Contact:

Tel:

Company Website:

Signature:

Title:

F ax:

E mail:

Inquiries: Carrie

Email: [fonom@northbay.ca](mailto:fonom@northbay.ca) or call 705-474-0400, ext 2329