

4

**APPROVAL OF
PREVIOUS
MINUTES**



Corporation of the Municipality of Calvin

REGULAR MEETING OF COUNCIL

Date: September 23, 2025

Time: 6:00pm

1355 Peddlers Drive, Calvin, ON

Attendance: Mayor Gould, Councillors Grant, Latimer, Moreton; Staff: CAO D Maitland, Public Works Superintendent A Carr, and Deputy Clerk T Araujo.

Regrets: Councillor Manson

1. CALL TO ORDER

Resolution Number: 2025-272

Moved By: Councillor Moreton

Seconded By: Councillor Latimer

NOW THEREFORE BE IT RESOLVED THAT this September 23rd, 2025, Regular Meeting of Council be called to order @6:00 p.m. by Mayor Gould who indicates Councillor Manson submitted his regrets and provided a proxy form through Councillor Grant to the CAO/Clerk/Treasurer naming Councillor Grant as his proxy. Quorum has been achieved.

Result: Carried

2. APPROVAL OF AGENDA

Resolution Number: 2025-273

Moved By: Councillor Moreton

Seconded By: Councillor Grant

NOW THEREFORE BE IT RESOLVED THAT the Council for the Corporation of the Municipality of Calvin hereby approves the agenda as circulated.

Result: Carried

3 DECLARATIONS OF PECUNIARY OR CONFLICT OF INTEREST – NONE

4. APPROVAL OF PREVIOUS MEETING MINUTES

Resolution Number: 2025-274

Moved By: Councillor Moreton

Seconded By: Councillor Latimer

NOW THEREFORE BE IT RESOLVED THAT the minutes for the Regular Council Meeting of September 09th, 2025, be approved as presented and circulated.

Result: Carried

5. DELEGATIONS TO COUNCIL - NONE

6. BUSINESS ARISING FROM PREVIOUS COUNCIL MEETINGS

6.1 Castle Arms/Cassellholme Matter

Resolution Number: 2025-275

Moved By: Councillor Moreton

Seconded By: Councillor Grant

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin received an information update from Mayor Gould and that no other action is necessary at this time.

Result: Carried

7. CONSENT AGENDA ITEMS FOR INFORMATION PURPOSES

Resolution Number: 2025-276

Moved By: Councillor Moreton

Seconded By: Councillor Grant

- 7.1 Cassellholme Meeting Minutes July 17, 2025
- 7.2 Nipissing Counts 2025
- 7.3 Preventing Claims Related to Winter Maintenance
- 7.4 DNSSAB Update
- 7.5 AMO Policy Update-Federal Government Launches Build Canada Homes
- 7.6 2025 OCIF Allocation Notice
- 7.7 Bonfield Public Library -Jeannette Sheilds
- 7.8 Bonfield Public Library Board Minutes-September 15

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin hereby receive the Consent Agenda Items as presented.

Result: Carried

8. ADMINISTRATIVE MATTERS:

8.1 Amendment to By-Law 2024-051 Being a By-law to establish and regulate a fire department

By-Law 2025-41

Resolution Number: 2025-277

Moved By: Councillor Moreton

Seconded By: Councillor Grant

WHEREAS By-Law 2025-41 being a By-Law to amend By-Law 2024-051 a By-Law to establish and regulate a fire department, pursuant to Section 467 of the Municipal Act, 2001c.25, for the purpose of protecting a municipality from liability with respect to agreements entered into an emergency fire service plan adopted prior to January 1, 2003. 2001, c. s. 467,

AND WHEREAS The Council of the Corporation of the Municipality of Calvin deems it advisable to amend certain Sections and Appendices,

NOW THEREFORE BE IT RESOLVED that, Council of the Corporation of the Municipality of Calvin hereby approves the changes as recommended by the Fire Chief and that By-Law 2025-41 as attached and are hereby imposed and ratified.

- That the Mayor and CAO are designated as the Signing Officers and are authorized to execute on behalf of the Corporation of the Municipality of Calvin.
- That the attached be hereto and form part and parcel of this By-Law.
- That By-Law 2024-051 and any other By-law inconsistent with this By-Law is hereby repealed.
- This By-Law shall be enacted and in effect upon the signing thereof.
- This By-Law is to be reviewed by the Fire Chief and brought forward to Council for approval annually.

Result: Carried

8.2 CAO Report CAO33-2025 Application for Funding TC Energy

Resolution Number: 2025- 278

Moved By: Councillor Moreton

Seconded By: Councillor Grant

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin accepts the report entitled CAO Report CAO33-2025 Results of TC Energy application for funding and authorizes the CAO to enter into a funding agreement with TC Energy.

Result: Carried

8.3 Road Allowance Purchase – RA-2025-01, A. Lahaie

Resolution Number: 2025- 279

Moved By: Councillor Moreton

Seconded By: Councillor Latimer

WHEREAS Council has received and considered application, RA-2025-01 from A. Lahaie to purchase the inland road allowance adjacent to properties legally described as Concession 5, Part Lot 30, RP36R-10804, Part 2, Parcel 28998 Nip., and Concession 5, Part Lot 30 RP-36R-10628, Part 1, Parcel 28890, Nip.;

AND WHEREAS the Roads Superintendent recommends that Council approve in principle the application to purchase said road allowance;

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin agrees to declare the subject property surplus to the needs of the municipality;

AND FURTHERMORE THAT that the application be approved in principle conditional upon the receipt of a non-refundable deposit of \$3000 to be paid to the Municipality of Calvin to cover anticipated expenses of legal, newspaper publication, land searches etc. with the understanding that it is not guaranteed the deposit will fulfill the obligation for legal procedures and a request for top up funds may be necessary;

AND FURTHERMORE THAT upon receipt of the deposit, the CAO forward the file to the municipal solicitor, who will correspond with the Applicant for the purposes of completing the sale as per processes outlined in By-Law 2025-04;

AND FINALLY THAT the recommendations of the solicitor be brought back to Council for their consideration and for the purpose of closing the application file.

Result: Carried

8.4 Recommendation that Remuneration Mayor and all councillors be frozen at 2025 rates

Resolution Number: 2025-280

Moved By: Councillor Moreton

Seconded By: Councillor Grant

NOW THEREFORE BE IT RESOLVED THAT The Council for the Corporation of the Municipality of Calvin hereby move that the base remuneration for the mayor and all councillors be frozen at the current 2025 rates effective immediately and until the end of this Council's term.

Result: Carried

9. AGENCIES, BOARDS, COMMITTEES

9.1 North Bay Mattawa Conservation Authority – Councillor Moreton

9.2 East Nipissing Planning Board- Councillor Grant, Mayor Gould

9.3 Physician Recruitment -Mayor Gould

9.4 Mattawa Regional Police Services Board -Councillor Grant

9.5 Canadian Ecology Centre - Mayor Gould

9.6 Cassellholme Exit Strategy- Mayor Gould

Resolution Number: 2025-281

Moved By: Councillor Moreton

Seconded By: Councillor Grant

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin accepts the Agencies, Board, Committee Reports and/or Minutes provided by Council members at this meeting.

Result: Carried

10. CLOSED SESSION

Resolution Number: 2025-282

Moved By: Councillor Moreton

Seconded By: Councillor Latimer

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin move into Closed Session at 6:32 p.m. to discuss:

- Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality (s. 239(2)(e))
- Advice that is subject to solicitor-client privilege, including communications necessary for that purpose (s.239(2)(f))

Result: Carried

11. RETURN TO OPEN SESSION

Resolution Number: 2025-283

Moved By: Councillor Moreton

Seconded By: Councillor Grant

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin move back into Open Session at 7:23 p.m. and report that it discussed:

- Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality (s. 239(2)(e))
- Advice that is subject to solicitor-client privilege, including communications necessary for that purpose (s.239(2)(f))

Result: Carried

12. CONFIRMATORY BY-LAW

By-Law # 2025-42

Resolution Number: 2025-284

Moved By: Councillor Grant

Seconded By: Councillor Moreton

NOW THEREFORE BE IT RESOLVED THAT By-Law 2025-42 being a By-Law to confirm the proceedings of Council be approved.

Result: Carried

13. ADJOURNMENT

Resolution Number: 2025-285

Moved By: Councillor Moreton

Seconded By: Councillor Latimer

NOW THEREFORE BE IT RESOLVED THAT Council for the Corporation of the Municipality of Calvin now be adjourned @ 7:24 p.m.

Result: Carried

7

**CONSENT
AGENDA
(COMPUTER
DOCS ONLY)**

8

ADMINISTRATIVE MATTERS

The Corporation of the Municipality of Calvin
Financial Statements
For the year ended December 31, 2024

Draft

The Corporation of the Municipality of Calvin
Financial Statements
For the year ended December 31, 2024

	Contents
Independent Auditor's Report	2 - 4
Financial Statements	
Statement of Financial Position	5
Statement of Operations and Accumulated Surplus	6
Statement of Changes in Net Financial Assets	7
Statement of Cash Flows	8
Summary of Significant Accounting Policies	9 - 13
Notes to the Financial Statements	14 - 30

Independent Auditor's Report

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, 2024, 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, 2024, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for 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, 2024 and 2023, tangible capital assets and the asset retirement obligation as at December 31, 2024 and 2023, and accumulated surplus as at January 1 and December 31 for both the 2024 and 2023 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, 2024 and 2023, landfill closure and post-closure liability as at December 31, 2024 and 2023, and accumulated surplus as at January 1 and December 31, for both the 2024 and 2023 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.

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
October 14, 2025

Draft

The Corporation of the Municipality of Calvin Statement of Financial Position

December 31	2024	2023
Financial assets		
Cash and cash equivalents	\$ 803,805	\$ 1,196,628
Investments (Note 2)	136,210	129,568
Accounts receivable (Note 3)	120,712	135,027
Taxes receivable (Note 5)	214,484	279,249
	<u>1,275,211</u>	<u>1,740,472</u>
Liabilities		
Accounts payable (Note 6)	267,169	179,558
Deferred revenue - general	20,983	20,983
Deferred revenue - obligatory reserve funds (Note 9)	294,473	590,964
Long-term debt (Note 7)	1,855,299	1,119,781
Landfill closure and post closure accrual (Note 8)	655,125	657,958
	<u>3,093,049</u>	<u>2,569,244</u>
Net financial liabilities	<u>(1,817,838)</u>	<u>(828,772)</u>
Non-financial assets		
Tangible capital assets (Note 4)	4,045,820	3,390,226
Inventories	29,151	24,272
Prepaid expenses	9,254	8,767
	<u>4,084,225</u>	<u>3,423,265</u>
Accumulated surplus (Note 10)	<u>\$ 2,266,387</u>	<u>\$ 2,594,493</u>

Commitments (Note 11)

Contingent Liabilities (Note 14)

On behalf of Council:

_____, CAO/Clerk-Treasurer

_____, Mayor

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

	2024 (Note 12) Budget	2024 Actual	2023 Actual
For the year ended December 31			
Revenues			
Taxation	\$ 1,708,228	\$ 1,732,647	\$ 1,553,450
User charges and other	265,787	237,181	153,604
Government transfers	367,396	711,945	254,388
	<u>2,341,411</u>	<u>2,681,773</u>	<u>1,961,442</u>
Expenses			
Transportation	686,961	782,855	668,262
General government	649,559	869,443	532,355
Protection to persons and property	161,780	271,806	251,523
Social and family services	322,535	321,065	310,587
Environmental services	104,683	83,039	301,320
Health services	18,667	18,582	18,572
Recreation and culture	27,637	82,333	68,283
Planning and development	188,923	46,532	31,199
	<u>2,160,745</u>	<u>2,475,655</u>	<u>2,182,101</u>
Annual surplus (deficit) before undernoted item	180,666	206,118	(220,659)
Cassellholme redevelopment commitment (Note 7)	-	(534,224)	(45,128)
Annual surplus (deficit)	180,666	(328,106)	(265,787)
Accumulated surplus, beginning of year	<u>2,594,493</u>	<u>2,594,493</u>	<u>2,860,280</u>
Accumulated surplus, end of year	<u>\$ 2,775,159</u>	<u>\$ 2,266,387</u>	<u>\$ 2,594,493</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 Liabilities

For the year ended December 31	2024 Budget (Note 12)	2024 Actual	2023 Actual
Annual surplus (deficit)	\$ 180,666	\$ (328,106)	\$ (265,787)
Acquisition of tangible capital assets	-	(896,320)	-
Amortization of tangible capital assets	-	218,240	201,089
Gain on disposition of tangible capital assets	-	22,486	-
	180,666	(983,700)	(64,698)
Change in supplies inventories	-	(4,879)	6,967
Change in prepaid expenses	-	(487)	(1,271)
	-	(5,366)	5,696
Increase in net financial liabilities	180,666	(989,066)	(59,002)
Net financial liabilities, beginning of year	(828,772)	(828,772)	(769,770)
Net financial liabilities, end of year	\$ (648,106)	\$ (1,817,838)	\$ (828,772)

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 2024 2023

Cash provided by (used in)

Operating transactions

Annual deficit	\$ (328,106)	\$ (265,787)
Items not involving cash		
Amortization of tangible capital assets	218,240	201,089
Gain on disposition of tangible capital assets	22,486	-
Recognition of Cassellholme redevelopment commitment	534,224	45,128
Change in landfill closure and post-closure liability	(2,833)	238,220

444,011 218,650

Changes in non-cash operating balances

Taxes receivable	64,765	(48,724)
Accounts receivable	14,315	56,400
Accounts payable	87,611	(10,902)
Deferred revenue - general	-	3
Deferred revenue - obligatory reserve funds	(296,491)	95,896
Inventories	(4,879)	6,967
Prepaid expenses	(487)	(1,271)

308,845 317,019

Investing transactions

Purchase of investments	(6,642)	(1,069)
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Capital transactions

Acquisition of tangible capital assets	(896,320)	-
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Financing transactions

Increase in long-term debt	221,294	-
Repayment of long-term debt	(20,000)	(41,113)

201,294 (41,113)

Increase in cash and cash equivalents

during the year	(392,823)	274,837
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Cash and cash equivalents, beginning of year 1,196,628 921,791

Cash and cash equivalents, end of year **\$ 803,805 \$ 1,196,628**

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

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

December 31, 2024

Management Responsibility	The financial statements of The Corporation of the Municipality 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.

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

December 31, 2024

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.

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

December 31, 2024

**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.

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

December 31, 2024

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.

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

December 31, 2024

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, 2024

1. Financial Instruments

Classification

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

	2024		
	Fair Value	Cost/ Amortized Cost	Total
Cash and cash equivalents	\$ 803,805	\$ -	\$ 803,805
Taxes and Accounts receivable	-	120,712	120,712
Guaranteed investments	136,210	-	136,210
Accounts payable and accrued liabilities	-	267,169	267,169
Long-term debt	-	1,855,299	1,855,299
	\$ 940,015	\$ 2,243,180	\$ 3,183,195

	2023		
	Fair Value	Cost/ Amortized Cost	Total
Cash and cash equivalents	\$ 1,196,628	\$ -	\$ 1,196,628
Taxes and Accounts receivable	-	135,027	135,027
Guaranteed investments	129,568	-	129,568
Accounts payable and accrued liabilities	-	179,558	179,558
Long-term debt	-	1,119,781	1,119,781
	\$ 1,326,196	\$ 1,434,366	\$ 2,760,562

The Corporation of the Municipality of Calvin

Notes to Financial Statements

December 31, 2024

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)

	2024			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 803,805	\$ -	\$ -	\$ 803,805
	2023			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 1,196,628	\$ -	\$ -	\$ 1,196,628

There were no transfers between Level 1 and Level 2 for the year ended December 31, 2024. 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, 2024

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
Taxes receivable	76,708	-	115,880	18,272	3,624
Accounts receivable	117,567	-	3,145	-	-
Total	998,080	-	119,025	18,272	3,624

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, 2024

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:

	2024			
	Within 6 months	6 months to 1 year	1 to 5 years	over 5 years
Accounts payable	\$ 267,169	\$ -	\$ -	\$ -
Long-term debt	59,247	47,821	437,933	1,310,298
Total financial liabilities	326,416	47,821	437,933	1,310,298
	2023			
	Within 6 months	6 months to 1 year	1 to 5 years	over 5 years
Accounts payable	\$ 171,942	\$ 7,616	\$ -	\$ -
Long-term debt	10,000	10,000	10,000	1,089,781
Total financial liabilities	181,942	17,616	10,000	1,089,781

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.

The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2024

2. Investments

The Municipality has invested \$136,210 (2023 - \$129,568) in guaranteed investment certificates including accrued interest, maturing November 24, 2025 (2023 - November 21, 2024), bearing interest at 3.40%. Interest is recognized as it accrues in the Municipality's financial statements.

3. Accounts Receivable

	2024	2023
Government grants	\$ 8,592	\$ 45,934
Trade receivables	\$ 5,327	-
HST and other	98,201	89,093
	<u>\$ 120,712</u>	<u>\$ 135,027</u>

Draft

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

December 31, 2024

4. Tangible Capital Assets

2024

	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	-	-	18,866	428,802	448,652	896,320
Disposals	-	-	(10,272)	(222,975)	(46,987)	(280,234)
Cost, end of year	572,655	614,575	379,831	1,445,137	5,338,174	8,350,372
Accumulated amortization, beginning of year	458,472	340,905	274,670	584,408	2,685,605	4,344,060
Amortization	4,150	23,140	20,724	74,817	95,409	218,240
Disposals	-	-	(10,272)	(211,863)	(35,613)	(257,748)
Accumulated amortization, end of year	462,622	364,045	285,122	447,362	2,745,401	4,304,552
Net carrying amount, end of year	\$ 110,033	\$ 250,530	\$ 94,709	\$ 997,775	\$ 2,592,773	\$ 4,045,820

The Corporation of the Municipality of Calvin
Notes to Financial Statements

December 31, 2024

4. Tangible Capital Assets (continued)

	2023					
	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
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	317,572	252,521	519,885	2,598,878	4,142,971
Amortization	4,357	23,333	22,149	64,523	86,727	201,089
Accumulated amortization, end of year	458,472	340,905	274,670	584,408	2,685,605	4,344,060
Net carrying amount, end of year	\$ 114,183	\$ 273,670	\$ 96,567	\$ 654,902	\$ 2,250,904	\$ 3,390,226

The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2024

5. Taxes Receivable

	2024	2023
Current taxes	\$ 181,868	\$ 147,807
Taxes in Arrears	21,897	97,398
Penalties & Interest	12,719	36,044
Valuation Allowance	(2,000)	(2,000)
	\$ 214,484	\$ 279,249

Property tax billings are prepared by the Municipality 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 Municipality 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 Municipality determines the taxes applicable and renders supplementary tax billings.

6. Accounts Payable

	2024	2023
Trade payables	\$ 19,592	\$ 163,959
Accrued liabilities	200,000	-
Accrued payroll liabilities	47,577	15,599
	\$ 267,169	\$ 179,558

The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2024

7. Long-term Debt

	2024	2023
Dump Truck Loan due April 2029, repayable in monthly payments of \$4,927 principal and interest at 6.80%,	\$ 221,294	\$ -
Ontario Infrastructure and Lands Corporation serial debenture due , repayable in semi-annual payments of \$10,000 principal and interest at 2.40%, secured by pledged future Provincial funding (i)	10,000	30,000
Cassellholme redevelopment commitment (ii)	1,624,005	1,089,781
	<u>\$ 1,855,299</u>	<u>\$ 1,119,781</u>

(i) Interest expense paid relating to the long-term debt on capital asset loans above is \$11,310 (2023 - \$1,080) 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 \$1,624,005.

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, 2024

7. Long-term Debt (continued)

Principal repayments for the next five years and thereafter are as follows:

2025	\$ 81,247
2026	73,745
2027	104,997
2028	119,429
2029	92,110
Thereafter	<u>1,383,771</u>
	<u>\$ 1,855,299</u>

8. 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 \$655,125 (2023 - \$657,958) and reflects a discount rate of 2.45% (2023 - 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 25 years and the estimated current capacity is at 29,000 cubic metres which is 71.36% (2023 - 70.20%) 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 \$898,965 (2023 - \$990,901) leaving an amount to be recognized of \$243,839 (2023 - \$332,943). The estimated length of time needed for post-closure care is 25 years.

Municipal reserves for the landfill site total \$185,557 (2023 - \$165,557).

The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2024

9. Deferred Revenue - Obligatory Reserves

	2024	2023
Deferred revenue, beginning of year:		
Recreational land (the Planning Act)	\$ 28,680	\$ 27,781
Canada Community-Building Fund contributions	\$ 253,644	\$ 246,585
Ontario Community Infrastructure Fund contributions	127,587	100,000
Northern Ontario Resource Development Support	181,053	120,702
	590,964	495,068
Received during the year:		
Recreational land (the Planning Act)	15,100	-
Canada Community-Building Fund	35,535	34,153
Ontario Community Infrastructure Fund	100,000	100,000
Northern Ontario Resource Development Support (NORDS)	60,351	60,351
Interest earned	13,933	21,215
Recognized during the year:		
Canada Community-Building Fund	(150,006)	(36,823)
Ontario Community Infrastructure Fund	(130,000)	(83,000)
Utilization of funds, NORDS	(241,404)	-
Deferred revenue, end of year	\$ 294,473	\$ 590,964
Comprised as follows:		
Recreational land (the Planning Act)	\$ 45,138	\$ 28,680
Canada Community-Building Fund	149,685	253,644
Ontario Community Infrastructure Fund	99,650	127,587
Northern Ontario Resource Development Support	-	181,053
	\$ 294,473	\$ 590,964

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 Municipality 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, 2024

10. Accumulated Surplus

The Municipality segregates its accumulated surplus in the following categories:

	2024	2023
Investment in tangible capital assets	\$ 4,045,820	\$ 3,390,226
General surplus	(11,330)	110,946
Amounts to be recovered (i)	(2,514,454)	(1,781,769)
Reserves and reserve funds (ii)	746,351	875,090
	\$ 2,266,387	\$ 2,594,493

(i) Amounts to be recovered

	2024	2023
Long-term debt	\$ (1,855,299)	\$ (1,119,781)
Landfill closure and post-closure accrual	(655,125)	(657,958)
Employee benefits	(4,030)	(4,030)
	\$ (2,514,454)	\$ (1,781,769)

(ii) Reserves and reserve funds

Working funds	\$ 163,883	\$ 163,883
Sick leave	3,000	3,000
Building department	9,000	9,000
Fire department	159,517	181,767
Roads	26,263	167,752
Landfill	185,557	165,557
Algonquin Nursing Home	160,616	160,616
Emergency	3,007	3,007
Recreation	25,508	20,508
Legal	10,000	-
	\$ 746,351	\$ 875,090

11. 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.

The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2024

12. Budget

The Budget By-law adopted by Council on July 30, 2024 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 Jul 30, 2024 with adjustments as follows:

	<u>2024</u>
Budget By-law surplus for the year	\$ -
Add:	
Acquisition of tangible capital assets	896,320
Debt repayment	20,000
Transfers to reserve funds	60,000
Less:	
Amortization of tangible capital assets	218,240
Issuance of long-term liabilities	187,426
Transfers from reserve funds	<u>188,739</u>
Budget surplus per Statement of Operations	<u>\$ 381,915</u>

13. 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 in 2024 was \$6,637 (2023 - \$6,345) for current services and is included as an expense on the Statement of Operations.

The Corporation of the Municipality of Calvin

Notes to Financial Statements

December 31, 2024

14. 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.

15. Subsequent Events

On June 21, 2025, a severe weather event caused significant flooding, fallen trees, and road washouts in the Municipality of Calvin, prompting the declaration of a state of emergency. Emergency response measures, including evacuation support and infrastructure repair, resulted in estimated costs of approximately \$500,000.

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.

The Corporation of the Municipality of Calvin Notes to Financial Statements

December 31, 2024

16. Segment Disclosures (continued)

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.

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.

The Corporation of the Municipality of Calvin
Notes to Financial Statements

December 31, 2024

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	2024 Total
Revenues										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,732,647	\$ 1,732,647
User Charges and Other	96,491	3,145	5,558	45,852	5,924	-	870	-	79,341	237,181
Government Transfer	339,365	-	371,403	-	-	-	1,177	-	-	711,945
	<u>435,856</u>	<u>3,145</u>	<u>376,961</u>	<u>45,852</u>	<u>5,924</u>	<u>-</u>	<u>2,047</u>	<u>-</u>	<u>1,811,988</u>	<u>2,681,773</u>
Expenses										
Salaries wages and benefits	382,937	68,170	222,290	25,561	-	-	54,085	-	-	753,043
Long-term debt charges (interest)	-	602	-	-	-	-	-	-	-	602
Materials	39,374	62,253	388,222	9,750	-	-	18,442	-	-	518,041
Contracted services	443,817	110,334	-	45,398	-	-	-	46,532	-	646,081
External transfers	-	-	-	-	18,582	321,065	-	-	-	339,647
Other (Note 7)	-	-	-	-	-	534,224	-	-	-	534,224
Amortization	3,315	30,447	172,343	2,330	-	-	9,806	-	-	218,241
	<u>869,443</u>	<u>271,806</u>	<u>782,855</u>	<u>83,039</u>	<u>18,582</u>	<u>855,289</u>	<u>82,333</u>	<u>46,532</u>	<u>-</u>	<u>3,009,879</u>
Annual (deficit) surplus	<u>\$ (433,587)</u>	<u>\$ (268,661)</u>	<u>\$ (405,894)</u>	<u>\$ (37,187)</u>	<u>\$ (12,658)</u>	<u>\$ (855,289)</u>	<u>\$ (80,286)</u>	<u>\$ (46,532)</u>	<u>\$ 1,811,988</u>	<u>\$ (328,106)</u>

The Corporation of the Municipality of Calvin
Notes to Financial Statements

December 31, 2024

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	2023 Total
Revenues										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,553,450	\$ 1,553,450
User charges and other	33,648	4,511	4,704	35,611	9,044	-	2,062	-	64,024	153,604
Government Transfers	191,697	-	60,351	1,163	-	-	1,177	-	-	254,388
	<u>225,345</u>	<u>4,511</u>	<u>65,055</u>	<u>36,774</u>	<u>9,044</u>	<u>-</u>	<u>3,239</u>	<u>-</u>	<u>1,617,474</u>	<u>1,961,442</u>
Expenses										
Salaries 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	31,199	-	433,057
External transfers	-	-	-	-	18,041	310,587	-	-	-	328,628
Other (Note 8)	-	-	-	-	-	45,128	-	-	-	45,128
Amortization	4,426	29,727	153,892	2,330	-	-	10,714	-	-	201,089
Total Expenses	<u>532,355</u>	<u>251,523</u>	<u>668,262</u>	<u>301,320</u>	<u>18,572</u>	<u>355,715</u>	<u>68,283</u>	<u>31,199</u>	<u>-</u>	<u>2,227,229</u>
Annual (deficit) surplus	<u>\$ (307,010)</u>	<u>\$ (247,012)</u>	<u>\$ (603,207)</u>	<u>\$ (264,546)</u>	<u>\$ (9,528)</u>	<u>\$ (355,715)</u>	<u>\$ (65,044)</u>	<u>\$ (31,199)</u>	<u>\$ 1,617,474</u>	<u>\$ (265,787)</u>



COMMUNIQUÉ

OFFICE OF THE FIRE MARSHAL
BUREAU DU COMMISSAIRE DES INCENDIES

September 19, 2025

Communiqué 2025-06

Municipal Reimbursement Program for Emergency Response into Unincorporated Ontario

This communiqué supersedes *Fire Marshal's Communiqué 2024-03 Amended*, issued on June 4th, 2024.

On March 19th, 2022, the government launched a program to reimburse municipalities for emergency responses in unincorporated Ontario in areas that are not already protected by a fire department. The reimbursement is for wide and varying types of responses that are being undertaken by municipal fire departments in unincorporated Ontario.

The following emergency response call types may be eligible for reimbursement:

- on roads that are not considered provincial highways by the Ministry of Transportation:
 - motor vehicle collisions
 - hazmat
 - vehicle fires
- false alarms
- public hazard assistance calls:
 - carbon monoxide incidents
 - public utility incidents
 - electrical utility incidents
 - natural, propane or other gas utility incidents
- structure fires
- rescue (defined as an emergency incident that primarily involves activities directed at locating and rescuing endangered persons and removing those persons to a safe location, this could also include, but is not limited to, the provisions of emergency medical care)
- the provisions of any emergency services listed above, within a provincial park in unincorporated Ontario.

The following call types are not eligible for reimbursement under the program:

- any call into an unincorporated area where an established fire department is responding
- any mutual aid or automatic aid calls
- any calls to attend a Federal Park

- any calls to attend a Provincial Park that lies within your municipal jurisdiction
- any call to an area or location with a Fire Protection Agreement in place with the municipality making a claim through Transfer Payment Ontario (TPON)
- any call for which another government funded agency has established a separate reimbursement process for responses by the municipality (i.e., responses covered by the Ministry of Natural Resources, Ministry of Transportation or Hydro One)
- tiered medical response, first response, medical response.
- any call for which a government funded agency or emergency service is mandated to provide a service and requests a fire department to provide the service.

Reimbursement rates are consistent with the Ministry of Transportation response rates.

Additional Information

Application for reimbursement for any emergency response calls that occur between March 17th, 2025, and March 15th, 2026, can be submitted starting September 19, 2025, and must be submitted by March 23rd, 2026.

Municipalities who are interested in participating in the reimbursement program administered through the Office of the Fire Marshal are encouraged to request a copy of the required Transfer Payment Agreement and the Procedure for Fire Protection Reimbursement for Unincorporated Ontario from their local Fire Protection Adviser and are encouraged to visit the [Ontario Government funding opportunities site](#) to apply.

For all enquiries related to the reimbursement program, please contact your local Fire Protection Adviser.

The Corporation of the Municipality of Calvin

By-law No. 2025-43

Being a by-law to authorize the execution of a Fire Protection Services Reimbursement Transfer Payment Agreement with His Majesty the King in right of Ontario, as represented by the Office of the Fire Marshal

Whereas the Office of the Fire Marshal has established a reimbursement program to compensate municipalities for providing fire protection services in unincorporated areas of Ontario;

And whereas the Municipality of Calvin wishes to enter into such an agreement for the period March 17, 2025, to March 15, 2026;

Now therefore the Council of the Corporation of the Municipality of Calvin enacts as follows:

That the Mayor and CAO are authorized to execute the Fire Protection Services Reimbursement Transfer Payment Agreement with His Majesty the King in right of Ontario, as represented by the Office of the Fire Marshal, attached hereto as Schedule A, for the period March 17, 2025, to March 15, 2026.

That the Fire Chief shall have full discretion to determine if and when to respond to fire calls in unincorporated areas and shall ensure all eligible incidents are reported in accordance with the Agreement.

That this by-law shall come into force and effect on the date of its passing.

Read once and passed this 14th day of October, 2025.

Mayor Richard Gould

CAO Clerk Treasurer Donna Maitland

**FIRE PROTECTION SERVICES REIMBURSEMENT TRANSFER PAYMENT
AGREEMENT**

THE AGREEMENT, effective as of the 17th day of March 2025 (The “**Effective Date**”)

B E T W E E N:

**His Majesty the King in right of Ontario
as represented by the Office of the Fire Marshal**

(referred to as the “**Province**”)

- and -

The Corporation of the Municipality of Calvin

(the “**Recipient**”)

CONSIDERATION

In consideration of the mutual covenants and agreements contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are expressly acknowledged, the Province and the Recipient agree as follows:

1.0 ENTIRE AGREEMENT

1.1 Schedules to the Agreement. The following schedules form part of the Agreement:

Schedule “A” -	General Terms and Conditions
Schedule “B” -	Program Specific Information and Additional Provisions
Schedule “C” -	Reimbursement Rates
Schedule “D” -	Reports

constitutes the entire agreement between the Parties with respect to the subject matter contained in the Agreement and supersedes all prior oral or written representations and agreements.

1.2 Entire Agreement. The Agreement constitutes the entire agreement between the Parties with respect to the subject matter contained in the Agreement and supersedes all prior oral or written representations and agreements.

2.0 CONFLICT OR INCONSISTENCY

2.1 Conflict or Inconsistency. In the event of a conflict or inconsistency between the Additional Provisions and the provisions in Schedule "A", the following rules will apply:

- (a) the Parties will interpret any Additional Provisions in so far as possible, in a way that preserves the intention of the Parties as expressed in Schedule "A"; and
- (b) where it is not possible to interpret the Additional Provisions in a way that is consistent with the provisions in Schedule "A", the Additional Provisions will prevail over the provisions in Schedule "A" to the extent of the inconsistency.

3.0 COUNTERPARTS

3.1 One and the Same Agreement. The Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

4.0 AMENDING THE AGREEMENT

4.1 This Agreement may be amended upon the agreement of all Parties, which shall be executed in writing.

5.0 ACKNOWLEDGEMENT

5.1 The Recipient acknowledges that:

- (a) by receiving Reimbursement, it may become subject to legislation applicable to organizations that receive reimbursement from the Government of Ontario.
- (b) the Reimbursement is,

solely to reimburse the Recipient for the eligible costs the Recipient incurs in carrying out the Program.
- (c) the Province's role with respect to the Program is limited to providing the Reimbursement to the Recipient for the purposes of the Program and the Province is not responsible for carrying out the Program or for any failure on the part of the Recipient to carry out all or part of the Program; and

- (d) the Province is bound by the *Freedom of Information and Protection of Privacy Act* (Ontario) and that any information provided to the Province in connection with the Program or otherwise in connection with the Agreement may be subject to disclosure in accordance with that Act.

SIGNATURE PAGE FOLLOWS

The Parties have executed the Agreement on the dates set out below.

**HIS MAJESTY THE KING IN RIGHT OF ONTARIO
as represented by the Office of the Fire Marshal**

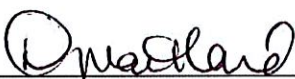
Date

Name: Laura Elchyshyn

Title: **Assistant Deputy Fire Marshal**

[enter the full legal name of the Recipient]

Date



Name: Donna Maitland

Title: CAO Clerk Treasurer

I have authority to bind the Recipient.

Date

Name: Richard Gould

Title: Mayor

I have authority to bind the Recipient.

SCHEDULE "A"
GENERAL TERMS AND CONDITIONS

A1.0 INTERPRETATION AND DEFINITIONS

A1.1 Interpretation. For the purposes of interpretation:

- (a) words in the singular include the plural and vice-versa;
- (b) words in one gender include all genders;
- (c) the headings do not form part of the Agreement; they are for reference only and will not affect the interpretation of the Agreement;
- (d) any reference to dollars or currency will be in Canadian dollars and currency; and
- (e) "include", "includes" and "including" denote that the subsequent list is not exhaustive.

A1.2 Definitions. In the Agreement, the following terms will have the following meanings:

"Additional Provisions" means terms and conditions set out in Schedule "B".

"Agreement" means this agreement entered into between the Province and the Recipient, all of the schedules listed in section 1.1, and any amending agreement entered into pursuant to section 4.1.

"Business Day" means any working day, Monday to Friday inclusive, excluding statutory and other holidays, namely: New Year's Day; Family Day; Good Friday; Easter Monday; Victoria Day; Canada Day; Civic Holiday; Labour Day; Thanksgiving Day; Remembrance Day; Christmas Day; Boxing Day and any other day on which the Province has elected to be closed for business.

"Effective Date" means the date set out at the top of the Agreement.

"Event of Default" has the meaning ascribed to it in section A12.1.

"Failure" means failing to comply with any term, condition, or obligation under any other agreement between the Recipient and His Majesty the King in right of Ontario or one of the Crown's agencies.

"Indemnified Parties" means His Majesty the King in right of Ontario, His ministers, agents, appointees, and employees.

"Loss" means any cause of action, liability, loss, cost, damage, or expense

(including legal, expert and consultant fees) that anyone incurs or sustains as a result of or in connection with the Program or any other part of the Agreement.

"Notice" means any communication given or required to be given pursuant to the Agreement.

"Notice Period" means the period of time within which the Recipient is required to remedy an Event of Default pursuant to section A11.1 and includes any such period or periods of time by which the Province extends that time.

"Parties" means the Province and the Recipient.

"Party" means either the Province or the Recipient.

"Proceeding" means any action, claim, demand, lawsuit, or other proceeding that anyone makes, brings or prosecutes as a result of or in connection with the Program or with any other part of the Agreement.

"Program" means the Reimbursement of the Recipient arising from eligible costs incurred by the Recipient due to their provision of fire protection services in unincorporated areas of Ontario based on eligible call type criteria described in the Fire Marshal's Communiqué 2024-3 Amended and as may be amended from time to time.

"Records Review" means any assessment the Province conducts pursuant to section A7.4.

"Reimbursement" means the money the Province provides to the Recipient pursuant to the Agreement.

"Reports" means the reports described in Schedule "D".

A2.0 REPRESENTATIONS, WARRANTIES AND COVENANTS

A2.1 General. The Recipient represents, warrants, and covenants that:

- (a) it is, and will continue to be a validly existing legal entity with full power to fulfill its obligations under the Agreement;
- (b) it has, and will continue to have, the experience and expertise necessary to carry out the Program;
- (c) it is in compliance with, and will continue to comply with, all federal and provincial laws and regulations, all municipal by-laws, and any other orders, rules, and by-laws related to any aspect of the Program, and the Reimbursement; and
- (d) any information the Recipient provides to the Province in support of its request for Reimbursement (including information relating to any eligibility

requirements) is true and complete .

A2.2 Execution of Agreement. The Recipient represents and warrants that it has:

- (a) the full power and capacity to enter into the Agreement; and
- (b) taken all necessary actions to authorize the execution of the Agreement.

A2.3 Governance. The Recipient represents, warrants and covenants that it has, will maintain, in writing, and will follow:

- (a) procedures to enable the Recipient's ongoing effective functioning;
- (b) decision-making mechanisms for the Recipient;
- (c) procedures to enable the Recipient to manage Reimbursement prudently and effectively;
- (d) procedures to enable the Recipient to complete the Program safely and successfully;
- (e) procedures to enable the Recipient to identify risks to the completion of the Program and strategies to address the identified risks, all in a timely manner;
- (f) procedures to enable the preparation and submission of all Reports required pursuant to Article A7.0; and
- (g) procedures to enable the Recipient to address such other matters as the Recipient considers necessary to enable the Recipient to carry out its obligations under the Agreement.

A2.4 Supporting Proof. Upon the request of the Province, the Recipient will provide the Province with proof of the matters referred to in Article A2.0.

A3.0 TERM OF THE AGREEMENT

A3.1 Term. The term of the Agreement will commence on March 17th, 2025, and end on March 15th, 2026.

A4.0 REIMBURSEMENT AND CARRYING OUT THE PROGRAM

A4.1 Reimbursement Provided. The Province will:

- (a) provide the Recipient Reimbursement for eligible costs as set out herein when the Program is provided based upon the Reimbursement rates

identified in Schedule "C" and the eligible call type criteria described in the Fire Marshal's Communiqué 2024-3 Amended as it may be amended from time to time;

- (b) provide the Reimbursement to the Recipient in accordance with the Reimbursement Rates set out by the Program and as described in Schedule C; and
- (c) deposit the Reimbursement into an account designated by the Recipient provided that the account:
 - (i) resides at a Canadian financial institution;
 - (ii) is in the name of the Recipient; and
 - (iii) is registered in TPON.

A4.2 Limitation on Payment of Reimbursement. Despite section A4.1:

- (a) the Province may adjust the amount of Reimbursement it provides to the Recipient based upon the Province's assessment of the information the Recipient provides to the Province pursuant to section A7.2.

A4.3 Use of Reimbursement and Carrying Out the Program.

The Recipient will do all of the following:

- (a) carry out the Program in accordance with the Agreement;
- (b) use the Reimbursement for the purpose of offering the Program;
- (c) not use the Reimbursement to cover any cost that has been or will be funded or reimbursed by one or more of any third party, ministry, agency, or organization of the Government of Ontario.

A4.4 Interest-Bearing Account. If the Province provides Reimbursement before the Recipient's immediate need for the Reimbursement, the Recipient will place the Reimbursement in an interest-bearing account in the name of the Recipient at a Canadian financial institution.

A4.5 Interest. If the Recipient earns any interest on the Reimbursement, the Province may do either or both of the following:

- (a) deduct an amount equal to the interest from any further instalments of Reimbursement;
- (b) demand from the Recipient the payment of an amount equal to the interest.

A5.0 RECIPIENT'S ACQUISITION OF GOODS OR SERVICES, AND DISPOSAL OF ASSETS

A5.1 Acquisition. If the Recipient acquires goods, services, or both with the Reimbursement, it will do so through a process that promotes the best value for money and that otherwise conforms with the Program.

A6.0 CONFLICT OF INTEREST

A6.1 Conflict of Interest Includes. For the purposes of Article A6.0, a conflict of interest includes any circumstances where:

- (a) the Recipient; or
- (b) any person who has the capacity to influence the Recipient's decisions, has outside commitments, relationships, or financial interests that could, or could be seen by a reasonable person to, interfere with the Recipient's objective, unbiased, and impartial judgment relating to the Program, the use of the Reimbursement, or both.

A6.2 No Conflict of Interest. The Recipient will carry out the Program and use the Reimbursement without an actual, potential, or perceived conflict of interest unless:

- (a) the Recipient:
 - (i) provides Notice to the Province disclosing the details of the actual, potential, or perceived conflict of interest; and
 - (ii) requests the consent of the Province to carry out the Program with an actual, potential, or perceived conflict of interest;
- (b) the Province provides its consent to the Recipient carrying out the Program with an actual, potential, or perceived conflict of interest; and
the Recipient complies with any terms and conditions the Province may prescribe in its consent.

A7.0 REPORTING, ACCOUNTING AND REVIEW

A7.1 Province Includes. For the purposes of sections A7.4, A7.5 and A7.6, "Province" includes any auditor or representative the Province may identify.

A7.2 Preparation and Submission. The Recipient will:

- (a) submit to the Province at the address set out in Schedule "B":
 - (i) all Reports in accordance with the timelines and content requirements set out in Schedule "D";
 - (ii) any other reports in accordance with any timelines and content requirements the Province may specify from time to time;
- (b) ensure that all Reports and other reports are:
 - (i) completed to the satisfaction of the Province; and
 - (ii) signed by an authorized signing officer of the Recipient.

A7.3 Record Maintenance. The Recipient will keep and maintain for a period of seven years from their creation:

- (a) all financial records (including invoices and evidence of payment) relating to the Reimbursement or otherwise to the Program in a manner consistent with either international financial reporting standards or generally accepted accounting principles or any comparable accounting standards that apply to the Recipient; and
- (b) all non-financial records and documents relating to the Reimbursement or otherwise to the Program.

A7.4 Records Review. The Province may, at its own expense, upon twenty-four hours' Notice to the Recipient and during normal business hours, enter upon the Recipient's premises to conduct an audit or investigation of the Recipient regarding the Recipient's compliance with the Agreement, including assessing any of the following:

- (a) the truth of any of the Recipient's representations and warranties;
- (b) the performance of the Program;
- (c) the Recipient's allocation and expenditure of the Reimbursement.

A7.5 Inspection and Removal. For the purposes of any Records Review, the Province may take one or both of the following actions:

- (a) inspect and copy any records and documents referred to in section A7.3;

- (b) remove any copies the Province makes pursuant to section A7.5(a).

A7.6 Cooperation. To assist the Province in respect of its rights provided for in section A7.5, the Recipient will cooperate with the Province by:

- (a) ensuring that the Province has access to the records and documents wherever they are located;
- (b) assisting the Province to copy records and documents;
- (c) providing to the Province, in the form the Province specifies, any information the Province identifies; and
- (d) carrying out any other activities the Province requests.

A7.7 No Control of Records. No provision of the Agreement will be construed to give the Province any control whatsoever over any of the Recipient's records.

A8.0 COMMUNICATIONS REQUIREMENTS

A8.1 Acknowledge Support. Unless the Province directs the Recipient to do otherwise, the Recipient will in each of its Program-related publications, whether written, oral, or visual, including public announcements or communications:

- (a) acknowledge the support of the Province for the Program;
- (b) ensure that any acknowledgement is in a form and manner as the Province directs; and
- (c) indicate that the views expressed in the publication are the views of the Recipient and do not necessarily reflect those of the Province.
- (d) obtain prior written approval from the Province before using any Government of Ontario or ministry or Office of the Fire Marshal logo or symbol in any communications including press releases, published reports, radio and television programs and public or private meetings, or in any other type of promotional material, relating to the Program or this Agreement.

A8.2 Notice of Program-Related Communications. Unless the Province directs the Recipient to do otherwise, the Recipient will provide written notice to the Province a minimum of 14 Business Days in advance of all Program-related publications, whether written, oral, or visual, including public announcements or communications.

A9.0 INDEMNITY

A9.1 Indemnify. The Recipient will indemnify and hold harmless the Indemnified Parties from and against any Loss and any Proceeding, unless solely caused by the gross negligence or wilful misconduct of the Indemnified Parties.

A10.0 INSURANCE

A10.1 Insurance. The Recipient represents, warrants, and covenants that it has, and will maintain, at its own cost and expense, with insurers having a secure A.M. Best rating of B+ or greater, or the equivalent, all the necessary and appropriate insurance that a prudent person carrying out a program similar to the Program would maintain, including commercial general liability insurance on an occurrence basis for third party bodily injury, personal injury, and property damage, to an inclusive limit of not less than the amount set out in Schedule "B" per occurrence, which commercial general liability insurance policy will include the following:

- (a) the Indemnified Parties as additional insureds with respect to liability arising in the course of performance of the Recipient's obligations under, or otherwise in connection with, the Agreement;
- (b) a cross-liability clause;
- (c) contractual liability coverage; and
- (d) at least 30 days' written notice of cancellation.

A10.2 Proof of Insurance. The Recipient will,

- (a) provide to the Province, either,
 - i) certificates of insurance that confirm the insurance coverage required by section A10.1;
 - ii) other proof that confirms the insurance coverage required by section A10.1; and
- (b) in the event of a Proceeding, and upon the Province's request, the Recipient will provide to the Province a copy of any of the Recipient's insurance policies that relate to the Program or otherwise to the Agreement, or both.

A11.0 TERMINATION ON NOTICE

A11.1 Termination on Notice. This Agreement may be terminated at any time on one Party giving the other Parties at least thirty (30) days prior written notice, or failure of the Province to provide Reimbursement to the Recipient as authorized under this Agreement, the Recipient may terminate the Agreement on thirty (30) days notice.

A11.2 When Termination Effective. Termination under Article A11.1 will take effect as provided for in the Notice.

A11.3 Consequences of Termination on Notice by the Province. If the Province terminates the Agreement pursuant to section A11.1, the Province may take one or more of the following actions:

- (a) cancel further Reimbursement;
- (b) determine the reasonable costs for the Recipient to wind down the Program and do the following:
 - (i) permit the Recipient to offset such costs against the amount the Recipient owes pursuant to section A11.2(b).

A12.0 EVENT OF DEFAULT

A12.1 Default Under This Agreement. Upon the Recipient's failure to comply with the terms and conditions set out in this Agreement, the Province reserves the right to terminate the Agreement.

A12.2 When Termination Effective. Termination under Article A12.1 will take effect as provided for in the Notice.

A13.0 NOTICE

A13.1 Notice in Writing and Addressed. Notice will be:

- (a) in writing;
- (b) delivered by email, postage-prepaid mail, personal delivery, courier or fax; and
- (c) addressed to the Province or the Recipient as set out in Schedule "B", or as either Party later designates to the other by Notice.

A13.2 Notice Given. Notice will be deemed to have been given:

- (a) in the case of postage-prepaid mail, five Business Days after the Notice is mailed; or
- (b) in the case of fax, one Business Day after the Notice is delivered; and
- (c) in the case of email, personal delivery or courier on the date on which the Notice is delivered.

A13.3 Postal Disruption. Despite section A13.2(a), in the event of a postal disruption:

- (a) Notice by postage-prepaid mail will not be deemed to be given; and
- (b) the Party giving Notice will give Notice by email, personal delivery, courier or fax.

A14.0 CONSENT BY PROVINCE AND COMPLIANCE BY RECIPIENT

A14.1 Consent. When the Province provides its consent pursuant to the Agreement:

- (a) it will do so by Notice;
- (b) it may attach any terms and conditions to the consent; and
- (c) the Recipient may rely on the consent only if the Recipient complies with any terms and conditions the Province may have attached to the consent.

A15.0 SEVERABILITY OF PROVISIONS

A15.1 Invalidity or Unenforceability of Any Provision. The invalidity or unenforceability of any provision of the Agreement will not affect the validity or enforceability of any other provision of the Agreement.

A16.0 WAIVER

A16.1 Condonation not a waiver. Failure or delay by the either Party to exercise any of its rights, powers or remedies under the Agreement will not constitute a waiver of those rights, powers or remedies and the obligations of the Parties with respect to such rights, powers or remedies will continue in full force and effect.

A16.2 Waiver. Either Party may waive any of its rights, powers or remedies under the Agreement by providing Notice to the other Party. A waiver will apply only to the specific rights, powers or remedies identified in the Notice and the Party providing the waiver may attach terms and conditions to the waiver.

A17.0 INDEPENDENT PARTIES

A17.1 Parties Independent. The Recipient is not an agent, joint venturer, partner or employee of the Province and the Recipient will not represent itself in any way that might be taken by a reasonable person to suggest that it is or take any actions that could establish or imply such a relationship.

A18.0 ASSIGNMENT OF AGREEMENT OR REIMBURSEMENT

A18.1 No Assignment. The Recipient will not, without the prior written consent of the Province, assign any of its rights or obligations under the Agreement.

A18.2 Agreement Binding. All rights and obligations contained in the Agreement will extend to and be binding on:

- (a) the Recipient's heirs, executors, administrators, successors, and permitted assigns; and
- (b) the successors to His Majesty the King in right of Ontario.

A19.0 GOVERNING LAW

A19.1 Governing Law. The Agreement and the rights, obligations and relations of the Parties will be governed by and construed in accordance with the laws of the Province of Ontario and the applicable federal laws of Canada. Any actions or proceedings arising in connection with the Agreement will be conducted in the courts of Ontario, which will have exclusive jurisdiction over such proceedings.

A20.0 FURTHER ASSURANCES

A20.1 Agreement into Effect. The Recipient will:

- (a) provide such further assurances as the Province may request from time to time with respect to any matter to which the Agreement pertains; and
- (b) do or cause to be done all acts or things necessary to implement and carry into effect the terms and conditions of the Agreement to their full extent.

A21.0 JOINT AND SEVERAL LIABILITY

A21.1 Joint and Several Liability. Where the Recipient comprises more than one entity, each entity will be jointly and severally liable to the Province for the fulfillment of the obligations of the Recipient under the Agreement.

A22.0 RIGHTS AND REMEDIES CUMULATIVE

A22.1 Rights and Remedies Cumulative. The rights and remedies of the Province under the Agreement are cumulative and are in addition to, and not in substitution for, any of its rights and remedies provided by law or in equity.

A23.0 FAILURE TO COMPLY WITH OTHER AGREEMENTS

A23.1 Other Agreements. If the Recipient:

- (a) has failed to comply with any term, condition, or obligation under any other agreement with His Majesty the King in right of Ontario or one of His agencies (a "**Failure**");
- (b) has been provided with notice of such Failure in accordance with the requirements of such other agreement;
- (c) has, if applicable, failed to rectify such Failure in accordance with the requirements of such other agreement; and
- (d) such Failure is continuing, the Province may suspend the payment of Reimbursement for such period as the Province determines appropriate.

A24.0 SURVIVAL

A24.1 Survival. The following Articles and sections, and all applicable cross-referenced Articles, sections and schedules within this Agreement, will continue in full force and effect for a period of seven years from the date of expiry or termination of the Agreement: Article 1.0, Article 2.0, Article A1.0 and any other applicable definitions, section A2.1(a), sections A3.1, section A5.2, section A7.1, section A7.2 (to the extent that the Recipient has not provided the Reports or other reports as the Province may have requested and to the satisfaction of the Province), sections A7.3, A7.4, A7.5, A7.6, A7.7, Article A8.0, Article A9.0, Article A10.0, sections A10.1 and A10.2, section A11.2, sections A12.1, and A12.2, Article A13.0, Article A14.0, Article A15.0, Article A16.0, Article A18.0, section A21.2, Article A22.0, and Article A24.0.

-- END OF GENERAL TERMS AND CONDITIONS --

SCHEDULE "B"
PROGRAM SPECIFIC INFORMATION AND ADDITIONAL PROVISIONS

To provide a process for Reimbursement for costs incurred by the recipient related to the provision of fire protection services in unincorporated areas of Ontario based on eligible call type criteria described in the Fire Marshal's Communiqué 2024-3 Amended and as may be amended from time to time.

Insurance	\$ 2,000,000
Contact information for the purposes of Notice to the Province	Position: Assistant Deputy Fire Marshal, Northern Fire Protection Program Address: 2284 Nursery Road, Midhurst, ON L9X 1N8 Fax: (705) 725-7259 Email: laura.elchyshyn@ontario.ca
Contact information for the purposes of Notice to the Recipient	Position: Address: Fax: Email:
Contact information for the senior financial person in the Recipient organization (e.g., CFO, CAO) – to respond as required to requests from the Province related to the Agreement	Position: Address: Fax: Email:

Additional Provisions:

None

SCHEDULE "C"

REIMBURSEMENT RATES

Reimbursement will be provided to the <insert recipient name> upon providing fire protection services as outlined in this Agreement consistent with the response rates utilized by the Ministry of Transportation for the current calendar year (Ex. 2025).

The amounts are listed below per emergency response:

- ✓ \$570.50 per apparatus for any portion of the first hour
- ✓ \$285.25 for each 30-minute increment per apparatus after the first hour

Reimbursement rate increases will be based on any increase to service rates made by the Ministry of Transportation utilized for Reimbursement related to 'fire department response on provincial highways.'

SCHEDULE "D"

REPORTS

As a condition of reimbursement for fire protection services provided under this agreement the Recipient must submit all required reports (dispatch reports/logs) and or other supporting documentation and be submitted with the application form for reimbursement through the TPON portal:

<https://www.ontario.ca/page/available-funding-opportunities-ontario-government>