

May 6, 2021

NOTICE OF REGULAR MEETING

To: Mayor and Council

The Regular Meeting of Council will be held **electronically** at 7 p.m. on Tuesday May 11, 2021.

Please note that a Closed Portion has been scheduled during this meeting as per Section 239(2)(b) of the Municipal Act for the purpose of personal matters about an identifiable individual including municipal or local board employees, as per Section 239(2)(d) of the Municipal Act for the purpose of labour relations or employee negotiations, as per Section 239 (2)(i) a trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization (RE: Stewarts Road, 2021 Employee Wage Negotiations and Cassellholme).

If you are unable to be in attendance it is greatly appreciated that you notify the undersigned in advance.

Thank you.

Best regards;

Cindy Pigeau
Clerk-Treasurer

CORPORATION OF THE MUNICIPALITY OF CALVIN

AGENDA
REGULAR COUNCIL MEETING
Tuesday May 11, 2021 at 7:00 p.m. - ELECTRONICALLY

1. **CALL TO ORDER**
2. **WRITTEN DISCLOSURE OF PECUNIARY/CONFLICT OF INTEREST**
3. **PETITIONS AND DELEGATIONS** Ms. Judy Kleinhuis – Grant Thornton – Financial Statements
4. **REPORTS FROM MUNICIPAL OFFICERS** Chris Whalley, Roads Superintendent
Dean Maxwell, Fire Chief
Jacob Grove, Recreation, Landfill, Cemetery
Shane Conrad, Chief Building Official – Written Report Only
5. **REPORTS FROM COMMITTEES** None
6. **ACTION LETTERS**
 - A) Minutes of Council Meeting Adopt Minutes of Tuesday, April 27, 2021
 - B) Grant Thornton LLP Approval of 2020 Consolidated Financial Statements of the Corporation of the Municipality of Calvin
 - C) By-Law No. 2021-012 A By-Law to Confirm the Proceedings of Council for First Quarter (January 1, 2021 to March 31, 2021)
 - D) Statistics Canada Support for the 2021 Census
 - E) East Nipissing-Parry Sound Veterinary Services Committee Request for Support for “Veterinary Assistance Program”
 - F) By-Law No. 2021-014 A By-Law to Enter into a Lease Agreement for Photocopier/Scanner/Printer
 - G) By-Law No. 2021-013 A By-Law to Enter into a Boundary Road Agreement for Maintenance and Repair with Papineau-Cameron
 - H) Municipality of Calvin Council/Management Discussion - 2021 Preliminary Municipal Budget – May 11, 2021 Version
 - I) Report from Clerk-Treasurer 2021CT26 Report to Council – Emergency Control Group Meeting Summary
 - J) Municipality of Calvin – Educational Municipal World – Communications and Covid-19
[https://www.municipalworld.com/podcasts/communications-and-covid-19-brian-lambie-dr-zain-chagla/?utm_source=Podcast+Alerts&utm_campaign=6ecb8b4277-MW_SHARES_brianlambiedrzainchagla-apr-28&utm_medium=email&utm_term=0_518d1d6fe3-6ecb8b4277-67368358&ct=t\(MW_SHARES_brianlambiedrzainchagla-apr-28\)](https://www.municipalworld.com/podcasts/communications-and-covid-19-brian-lambie-dr-zain-chagla/?utm_source=Podcast+Alerts&utm_campaign=6ecb8b4277-MW_SHARES_brianlambiedrzainchagla-apr-28&utm_medium=email&utm_term=0_518d1d6fe3-6ecb8b4277-67368358&ct=t(MW_SHARES_brianlambiedrzainchagla-apr-28))

- K) Municipality of Calvin – Educational Municipal World – Organics Recycling in Canada
[https://www.municipalworld.com/podcasts/organics-recycling-in-canada-susan-antler/?utm_source=Podcast+Alerts&utm_campaign=7125b825df-MW_SHARES_SusanAntler-May5-2021&utm_medium=email&utm_term=0_518d1d6fe3-7125b825df-67368358&ct=t\(MW_SHARES_SusanAntler-May5-2021\)](https://www.municipalworld.com/podcasts/organics-recycling-in-canada-susan-antler/?utm_source=Podcast+Alerts&utm_campaign=7125b825df-MW_SHARES_SusanAntler-May5-2021&utm_medium=email&utm_term=0_518d1d6fe3-7125b825df-67368358&ct=t(MW_SHARES_SusanAntler-May5-2021))

7. INFORMATION LETTERS

- A) Town of South Bruce Peninsula Lottery Licensing to Assist Small Organizations
- B) Municipality of Port Colborne Cannabis Licensing and Enforcement
- C) Town of Fort Erie Road Management Action on Invasive Phragmites
- D) Township of Scugog Bus Stops on Dead End Roads
- E) Town of Fort Erie Province Investigating and Updating Source Water Protection Legislation
- F) City of Brantford Province of Ontario withdraws its prohibition on golfing and any other outdoor recreational activities
- G) Ministry of Transportation Designation of Proposed Highway as Controlled-Access Highway
- H) Association of Municipalities of Ontario (AMO) AMO Policy Update-Province Introduces Paid COVID 19 Leave
- I) Association of Municipalities of Ontario (AMO) AMO Policy Update-Long-Term Care Commission Report Overview and Digital Ontario
- J) Ministry of the Attorney General
Ministry of Municipal Affairs and Housing Amendments to the Liquor Licence Act (LLA)
- K) Town of Amherstburg Planning Act Timelines
- L) City of North Bay Joint and Several Liability
- M) Municipality of Leamington Advocacy for Reform – Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)

8. INFORMATION LETTERS AVAILABLE

9. OLD AND NEW BUSINESS

10. ACCOUNTS APPROVAL REPORT

11. CLOSED PORTION

This Closed Meeting of Council has been called by Mayor Pennell as per Section 239(2)(b) of the Municipal Act for the purpose of personal matters about an identifiable individual including municipal or local board employees, as per Section 239(2)(d) of the Municipal Act for the purpose of labour

relations or employee negotiations, and as per Section 239 (2)(i) a trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization (RE: Stewarts Road, 2021 Employee Wage Negotiations and Cassellholme).

12. BUSINESS ARISING FROM CLOSED SESSION

13. NOTICE OF MOTION

14. ADJOURNMENT

MUNICIPALITY OF CALVIN

REPORT TO COUNCIL

REPORT DATE: CW 06/05/21

PREPARED BY: Roads Superintendent – Chris Whalley

SUBJECT: Roads Report – Roads Department

May 11 2021

Council Report

- 1. On April 12th, we cold patched pot holes in the Main road. Peddlers Dr and Boundary Rd, including a large patch where the hard surface was breaking up near the Pautois bridge.**
- 2. Also on April 12th, we hauled 3 - half loads of A gravel and spread over a wet muddy section of Homestead Rd between Hwy 630 and Stewarts Rd. We also went out with the grader the next day to level up the fresh gravel and grade Homestead Rd.**
- 3. Received a call from a residence on Peddlers Dr. There was a dip in the driveway entrance at the culvert and some standing water in the ditch. We back bladed the entrance and cleaned the ditch leading away from the entrance culvert.**
- 4. Received another complaint from a residence on Homestead Rd. We located the survey pins and straighten the back side of the ditch and lowered the entrance culvert to drain off any standing water.**
- 5. We received a call from a resident that there was a sink hole developing at the intersection of Adams Rd and Brule Rd. The municipal truck was in the immediate area, and had a part load of winter sand on it. The sink hole at the cross culvert was filled in with sand and repaired within the hour.**
- 6. Instead of power washing the deck surface of the Whalley Bridge and the Pautois Bridge. We swept and shoveled off the excess winter sand into the bucket of the loader and use it to level up along the edge of the roads and driveways nearby. We were also able to clean out the grass and sand from under the guard rails at the approaches to the bridges.**
- 7. The NBMCA brought in a mini hoe and mini skid steer to install a new walk bridge at the Eau Clair George. A spokesperson contacted me several times to make sure that they were not in violation of the load restrictions on Calvin roads at that time. The NBMCA also contacted MTO in regards to Hwy 630 load restrictions. It is my understanding that the walk bridge project is completed.**
- 8. We installed a 900mm X 14 meter long culvert at the entrance to a farm on Daventry road. The resident supplied the culvert and the municipality did the installation. The old culvert was scrap, and was hauled to the scrap metal pile at the landfill site.**

- 9. There was a lot of standing water along the edge of Daventry road next to the Hickenbottom Drain Inlet to the tile drain system that goes across the fields to the municipal drainage ditch. We cleaned the brush and debris away from the inlet to the Hickenbottom and away from a cross culvert on Daventry Rd. The ditching material was hauled to the landfill site and used for cover the next day. There will be the need for further ditching in the area this summer and the replacement of a cross culvert to free up the standing water and remove some brush and debris from the ditches along Daventry road.**
- 10. As of April 31st, our Stand By time for weekend winter maintenance has ended.**
- 11. On May 4th, I meet with the NBMCA to view the location of an entrance permit for the possibility of creating a new lot in a possible regulated area.**
- 12. Beavers are very active in the area right now. We have had to obtain permission from private land owners to enter their property to remove some beaver dams. This is done in order to prevent further flooding of our municipal roads.**

**Chris Whalley
Roads Superintendent
Municipality of Calvin**

Municipality of Calvin Fire department monthly report

Report Date: April ,2021

Originator: Dean Maxwell-Fire Chief

Responded Alarm's

April,10,21/21:48 Shed fire @ 331 Hwy 630.

April,16,21/09:06 Vehicle fire on Boundary rd.

April,25.21/21:19 Vehicle fire on Hwy 630 and Suzanne rd.

Meeting nights/Training

/ Meeting night: .No meeting for the month of April due to covid.

/ Meeting night: .

/ Meeting night:.

/ Meeting night: .

Fleet Stauts report

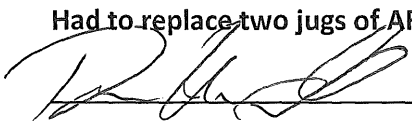
All trucks running good

Chief's Report

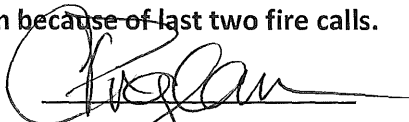
Received funding From OFM for help with training.

All SCBA bottles are back form testing and in service.

Had to replace two jugs of AFFF foam because of last two fire calls.



Dean Maxwell



Cindy Pigeau

MUNICIPALITY OF CALVIN

REPORT TO COUNCIL

Recreation, Cemetery, Landfill JG2021-11

REPORT DATE: 05/05/2021

PREPARED BY: Jacob Grove; Landfill, Cemetery, Recreation Manager
Municipal Enforcement Officer

SUBJECT: Council Report

Recreation

Spring clean-up is ongoing and is nearing completion.

Refuse and Recycling at the public swimming area on the Amable du Fond River

Several container options were explored and the information on the containers is attached to the report for Council to review.

The recommended container is the HID-A-BAG II dual compartment refuse & recycling container. This container is recommended as it is the most cost effective, \$2924.30.

The HID-A-BAG I, FREEDOM 32 and FREEDOM 55 are nice containers but we would require two containers for refuse and recycling.

The supplier has indicated delivery is 60-90 day after the order is place and that steel surcharges will increase in July and September.

With this information it is recommended to purchase the HID-A-BAG II. It is also recommended to purchase this prior to passing the 2021 budget.

Storage area at Community Center

Attached to this report is information from the Chief Building Official.

The three options that Council requested further information on are in this letter. I ask that Council review these options and further narrow down their vision of this project.

Landfill

Update on Council requested report for Single Stream Recycling

A service provider that is interested in sorting our recyclable has been located. They will quote on sorting recycling but are not interested in shipping the materials. Options for shipping recyclables are being investigated and will be included in the report when presented to Council.

Cemetery

Spring clean-up is still on going, however it has been delayed due to the inclement weather.

Municipal Enforcement

There was two new cases this month.

The new parking signs have been installed on Peddlers Drive at the Amable du Fond River and at the Smith Lake boat launch.

Respectfully submitted;

Jacob Grove
Landfill, Cemetery, Recreation Manager
Municipal Enforcement Officer
Municipality of Calvin

Cindy Pigeau
Clerk - Treasurer
Municipality of Calvin



MUNICIPALITY OF CALVIN

1355 PEDDLERS DRIVE, MATTAWA ON, POH 1V0

Tel: (705) 744-2700 • Fax: (705) 744-0309

building@calvintownhsip.ca • www.calvintownship.ca

BUILDING REPORT

MONTH: April, 2021

1. NUMBER OF PERMITS ISSUED	1
2. TOTAL MONTHLY VALUE	\$10,000
3. TOTAL FEES COLLECTED	\$250
4. TOTAL BUILDING VALUE TO DATE	\$61,190
5. TOTAL FEES COLLECTED TO DATE	\$820

COMMENTS:

Permit: 06-2021 Type: Addition to Storage Shed Value: \$10,000 Fee: \$250

NOTES: Permit 02-2021 Still not picked up and no fee collected.

SHANE CONRAD
CHIEF BUILDING OFFICIAL

CORPORATION OF THE MUNICIPALITY OF CALVIN
MINUTES OF THE REGULAR COUNCIL MEETING TUESDAY, APRIL 27, 2021

The regular meeting of Council was held this date by Zoom electronic meetings (due to Covid-19 pandemic). Present were Mayor Ian Pennell, Deputy Mayor Sandy Cross, Coun Dan Maxwell, Coun Heather Olmstead, Fire Chief, Dean Maxwell, Roads Superintendent, Chris Whalley, Recreation, Landfill and Cemetery Manager, Jacob Grove and Clerk-Treasurer, Cindy Pigeau.

Regrets: 0
Guests: 2 – Ms. Laurie Boileau, Resident
Tammy Albers, E4M Director

The meeting was called to order at 7:00 p.m. by Mayor Ian Pennell

PECUNIARY/CONFLICT OF INTEREST: Councillor Cross declared a conflict of interest on Item No. 3E Title: Calvin Women’s Association - Request for Update on Potential Purchase of Sea Can – Report 2021CT25 – Storage Container Reason: “I am a Member of the Calvin Women’s Association.”

PRESENTATIONS/DELEGATIONS: Ms. Laurie Boileau – RE: Stewarts Road

Ms. Laurie Boileau left the meeting at 7:05pm.

2021-104 MINUTES OF REGULAR COUNCIL MEETING

Moved by Coun Olmstead and seconded by Coun Cross that the minutes of the regular meeting of Council held on Tuesday, April 13, 2021 be hereby adopted and signed as circulated.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross	Yea
Councillor Maxwell	Yea
Councillor Olmstead	Yea
Mayor Pennell	Yea

Carried

2021-105 MINUTES OF AD HOC COMMITTEE FOR THE PUBLIC SWIMMING ACCESS TO AMABLE DU FOND RIVER MEETING

Moved by Coun Maxwell and seconded by Coun Cross that the minutes of the Ad Hoc Committee for the Public Swimming Access to the Amable du Fond River held on Monday, March 1, 2021 be hereby adopted and signed as circulated.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross	Yea
Councillor Maxwell	Yea
Councillor Olmstead	Yea
Mayor Pennell	Yea

Carried

2021-106 BY-LAW 2021-012-TO CONFIRM THE PROCEEDINGS OF COUNCIL (First Quarter)

By-law No. 2021-012 being a by-law to confirm the proceedings of Council. This By-law received 1st and 2nd readings on Tuesday, April 27, 2021 and will come before Council for 3rd and final reading on Tuesday, May 11, 2021.

Recorded Vote as per Electronic Meeting Best Practices

First Reading

Councillor Cross Yea
Councillor Maxwell Yea
Councillor Olmstead Yea
Mayor Pennell Yea
Carried

Recorded Vote as per Electronic Meeting Best Practices

Second Reading

Councillor Cross Yea
Councillor Maxwell Yea
Councillor Olmstead Yea
Mayor Pennell Yea
Carried

Councillor Cross turned off her video and muted her audio at 7:16pm.

2021-107 REPORT FOR COUNCIL REGARDING OUTDOOR STORAGE CONTAINER FOR THE COMMUNITY HALL
Moved by Coun Maxwell and seconded by Coun Olmstead that Council hereby requests that Staff investigate, research and prepare a report regarding the costs associated with having an outdoor storage container for the Community Hall.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross Declared a Conflict of Interest
Councillor Maxwell Yea
Councillor Olmstead Yea
Mayor Pennell Yea
Carried

Councillor Cross turned her video and unmuted her audio at 7:29pm.

2021-108 PUBLIC SWIMMING ACCESS TO AMABLE DU FOND RIVER PROJECT MANAGEMENT PLAN
Moved by Coun Cross and seconded by Coun Maxwell that Council hereby authorizes the Recreation and Administration Departments to proceed with the Public Swimming Access To Amable Du Fond River Project Management Plan, prepared by the Ad Hoc Committee for the Public Swimming Access to the Amable Du Fond River; AND FURTHER, the costs for this project will be included in the 2021 Municipal Budget.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross Yea
Councillor Maxwell Yea
Councillor Olmstead Yea
Mayor Pennell Yea
Carried

2021-109 SUPPORT MOTION FOR 3-DIGIT SUICIDE AND CRISIS PREVENTION HOTLINE
Moved by Coun Olmstead and seconded by Coun Cross that Whereas the Federal government has passed a motion to adopt 988, a National three-digit suicide and crisis hotline; Whereas the ongoing COVID-19 pandemic has increased the demand for suicide prevention services by 200%; Whereas existing suicide prevention hotlines require the user to remember a 10-digit number and go through directories or be placed on hold; Whereas in 2022 the United States will have in place a national 988 crisis hotline; Whereas the Town of Caledon recognized that it is a significant and important

initiative to ensure critical barriers are removed to those in a crisis and seeking help; Now therefore be it resolved that the Corporation of the Municipality of Calvin endorses this 988 crisis line initiative; and That this resolution be sent to the Honourable Vic Fedeli, MPP, Federal Minister of Health, the Canadian Radio-television and Telecommunications (CRTC) and all municipalities in Ontario.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross	Yea
Councillor Maxwell	Yea
Councillor Olmstead	Yea
Mayor Pennell	Yea

Carried

2021-110 SUPPORT MOTION FOR FIRE DEPARTMENTS

Moved by Coun Maxwell and seconded by Coun Olmstead that WHEREAS the role of Ontario’s 441 fire departments and their approximate 30,000 full, part-time, and volunteer firefighters is to protect Ontarians and their property; and WHEREAS according to the Ontario Fire Marshal and Emergency Management’s latest data, in Ontario there was over 11,000 number of loss fires, 9,500 no loss fires, 784 injuries, 91 fatalities, and over \$820 million dollars of estimated loss in 2018; and WHEREAS fire emergencies only make up a portion of the total calls for help received by fire and emergency service departments as they respond to nearly every public emergency, disaster, or 9-1-1 call; and WHEREAS Ontario’s fire department infrastructure deficit continues to grow annually and is almost entirely borne by the municipality and local taxpayers with the majority having populations under 25,000; and WHEREAS due to antiquated structures and equipment that do not meet current industry standards the safety of the Ontario public and Ontario firefighters is being jeopardized; NOW THEREFORE the Council of the Corporation of the Municipality of Calvin resolves as follows:

1. THAT the Federal and Provincial Government includes apparatuses, training, equipment and structures for fire departments as eligible categories to any further infrastructure programs which will not only provide immediate stimulus to the local, provincial and federal economies given current economic uncertainty but also ensure the safety of Canadians and dedicated firefighters; and
2. THAT this resolution be forwarded to the Honourable Doug Ford Premier of Ontario, the Honourable Steve Clark, Minister of Municipal Affairs and Housing, the Honourable Laurie Scott, Minister of Infrastructure, local MPP, local MP, the Ontario Fire Marshal, Jon Pegg, the Ontario Association of Fire Chiefs, and all Ontario Municipalities.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross	Yea
Councillor Maxwell	Yea
Councillor Olmstead	Yea
Mayor Pennell	Yea

Carried

2021-111 SUPPORT MOTION FOR MUNICIPAL ELECTION CANDIDATE QUALIFICATIONS

Moved by Coun Cross and seconded by Coun Olmstead that Whereas elected Officials of a Municipality or Township are expected to be above reproach and to conduct themselves with integrity, truth, justice, honesty and transparency and courtesy; And Whereas there are people of dubious character who have a criminal record, having been convicted of a Federal Offence, of any of the Federal Statues of Canada, but not limited to the Criminal Code or Narcotic Control Act, Who are currently on Council of a Municipality or have let their name stand for election for Mayor, Reeve, or Councillor as a municipal candidate; Not Withstanding the provisions of the Ontario Human Rights Code; Therefore be it resolved that the Corporation of the Municipality of Calvin hereby supports the Township of Conmee as they lobby the Provincial Government to amend the Municipal Act and Municipal Elections Act, as may be so that people with a criminal record who have not had their record cleared from the RCMP Data base by order of the Governor General of Canada, be prohibited from becoming a candidate in municipal elections; And that an elected local government official be

disqualified from office upon conviction of a serious criminal offence and must resign; And that the Council directs the Clerk-Treasurer to send a copy of this resolution to the Ontario Premier, Doug Ford, NOMA, Attorney General Doug Downey, Solicitor General Sylvia Jones, Minister of Municipal Affairs and Housing Steve Clark, AMO, ROMA and MPP Vic Fedeli.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross Yea
Councillor Maxwell Nay
Councillor Olmstead Yea
Mayor Pennell Yea
Carried

A discussion took place regarding the Boundary Road Agreement between Papineau-Cameron and Calvin took place. Council agreed to proceed.

A discussion took place regarding the Preliminary numbers of the 2021 Municipal Budget. Suggestions were made by Council to Staff and where some cuts could take place.

Tammy Albers, E4M Director left the meeting at approximately 9:00pm.
Dean Maxwell, Fire Chief left the meeting at approximately 9:00pm.

2021-112 DISBURSEMENTS

Moved by Coun Maxwell and seconded by Coun Olmstead that the disbursements dated April 22, 2021 in the amount of \$42,413.21 and April 27, 2021 in the amount of \$4,711.51 be hereby authorized and passed for payment.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross Yea
Councillor Maxwell Yea
Councillor Olmstead Yea
Mayor Pennell Yea
Carried

2021-113 ADJOURNMENT

Moved by Coun Cross and seconded by Coun Olmstead that this regular meeting of Council now be adjourned at 10:09 p.m.

Recorded Vote as per Electronic Meeting Best Practices

Councillor Cross Yea
Councillor Maxwell Yea
Councillor Olmstead Yea
Mayor Pennell Yea
Carried

Mayor

Clerk

CORPORATION OF THE MUNICIPALITY OF CALVIN

Resolution

DATE: May 11, 2021

NO. _____

MOVED BY _____

SECONDED BY _____

“That Council hereby confirms that the 2020 Consolidated Financial Statements of the Corporation be hereby approved as presented by the Municipal Auditor, Judy Kleinhuis, Principal; Grant Thornton LLP.”

CARRIED _____

DIVISION VOTE

<u>NAME OF MEMBER OF COUNCIL</u>	<u>YEA</u>	<u>NAY</u>
Coun Cross	_____	_____
Coun Maxwell	_____	_____
Coun Olmstead	_____	_____
Mayor Pennell	_____	_____

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

FINANCIAL STATEMENTS

DECEMBER 31, 2020

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
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DRAFT - FOR DISCUSSION PURPOSES ONLY

Independent auditor's report

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

Opinion

We have audited the financial statements of The Corporation of the Municipality of Calvin ("the Municipality"), which comprise the statement of financial position as at December 31, 2020, and 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, the accompanying financial statements present fairly, in all material respects, the financial position of The Corporation of the Municipality of Calvin as at December 31, 2020, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to a 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and cash equivalents <i>(Note 4)</i>	\$ 824,629	\$ 630,781
Investments <i>(Note 5)</i>	128,097	-
Taxes receivable <i>(Note 6)</i>	153,601	97,534
Accounts receivable	51,521	202,594
	1,157,848	930,909
LIABILITIES		
Accounts payable and accrued liabilities	110,187	102,850
Deferred revenue-general <i>(Note 7)</i>	40,000	15,000
Deferred revenue-obligatory reserve funds <i>(Note 8)</i>	234,815	148,866
Municipal debt <i>(Note 9)</i>	178,631	269,635
Tangible capital lease liability <i>(Note 10)</i>	1,081	2,345
Employee benefits payable <i>(Note 11)</i>	19,864	17,870
Landfill closure and post-closure liability <i>(Note 12)</i>	427,563	350,787
	1,012,141	907,353
NET FINANCIAL ASSETS	145,707	23,556
NON-FINANCIAL ASSETS		
Tangible capital assets - net <i>(Note 14)</i>	3,613,554	3,741,739
Inventories of supplies	25,526	22,420
Prepaid expenses	20,770	17,798
	3,659,850	3,781,957
ACCUMULATED SURPLUS <i>(Note 15)</i>	\$ 3,805,557	\$ 3,805,513

Contingencies *(see Note 2)*
 Commitments *(see Note 13)*

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget 2020 <i>(see Note 18)</i>	Actual 2020	Actual 2019
REVENUE			
Property taxes	\$ 1,274,989	\$ 1,280,661	\$ 1,342,723
User charges	18,163	26,389	23,594
Government transfers	214,377	245,160	749,823
Other	70,920	71,457	49,534
TOTAL REVENUE	1,578,449	1,623,667	2,165,674
EXPENSES			
General government	281,323	279,569	327,066
Protection to persons and property	289,949	273,044	264,260
Transportation services	522,217	497,434	481,179
Environmental services	175,279	153,646	179,748
Health services	27,581	24,675	27,974
Social and family services	302,105	288,618	270,100
Recreation and cultural services	115,779	89,596	116,366
Planning and development	33,345	17,041	24,956
TOTAL EXPENSES	1,747,578	1,623,623	1,691,649
ANNUAL SURPLUS (DEFICIT) <i>(Note 15)</i>	(169,129)	44	474,025
ACCUMULATED SURPLUS, BEGINNING OF YEAR	3,805,513	3,805,513	3,331,488
ACCUMULATED SURPLUS, END OF YEAR	\$ 3,636,384	\$ 3,805,557	\$ 3,805,513

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget 2020 <i>(see Note 18)</i>	Actual 2020	Actual 2019
Annual surplus (deficit)	\$ (169,129)	\$ 44	\$ 474,025
Acquisition of tangible capital assets	(47,900)	(148,042)	(845,420)
Contributed tangible capital assets	-	(1,305)	-
Amortization of tangible capital assets	273,000	272,924	273,252
Loss on disposal of tangible capital assets	-	4,608	1,440
Proceeds from disposal of tangible capital assets	-	-	15,000
Change in supplies inventories	-	(3,106)	181
Change in prepaid expenses	-	(2,972)	(1,949)
Increase (decrease) in net financial assets	55,971	122,151	(83,471)
Net financial assets, beginning of year	23,556	23,556	107,027
Net financial asset, end of year	\$ 79,527	\$ 145,707	\$ 23,556

The accompanying 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, 2020

	2020	2019
Operating transactions		
Annual surplus	\$ 44	\$ 474,025
Non-cash charges to operations:		
Contributed tangible capital assets	(1,305)	-
Amortization	272,924	273,252
Loss on disposal of tangible capital assets	4,608	1,440
Change in employee benefits payable	1,994	(4,861)
Change in landfill closure and post-closure liability	76,776	96,757
	355,041	840,613
Changes in non-cash items:		
Taxes receivable	(56,067)	(13,143)
Accounts receivable	151,073	27,037
Accounts payable and accrued liabilities	7,337	(5,527)
Deferred revenue-general	25,000	15,000
Deferred revenue-obligatory reserve funds	85,949	(141,640)
Inventories of supplies	(3,106)	181
Prepaid expenses	(2,972)	(1,949)
	207,214	(120,041)
Cash provided by operating transactions	562,255	720,572
Capital transactions		
Acquisition of tangible capital assets	(148,042)	(845,420)
Proceeds from disposal of tangible capital assets	-	15,000
Cash applied to capital transactions	(148,042)	(830,420)
Investing transactions		
Purchase of investments	(128,097)	-
Cash applied to investing transactions	(128,097)	
Financing transactions		
Tangible capital lease repayments	(1,264)	(29,938)
Proceeds from municipal debt	-	162,055
Debt principal repayments	(91,004)	(22,420)
Cash provided by (applied to) financing transactions	(92,268)	109,697
Net change in cash and cash equivalents	193,848	(151)
Cash and cash equivalents, beginning of year	630,781	630,932
Cash and cash equivalents, end of year	\$ 824,629	\$ 630,781
Cash flow supplementary information:		
Cash paid for interest	\$ 7,471	\$ 3,678

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

MANAGEMENT RESPONSIBILITY

The financial statements of the Corporation of the Municipality of Calvin (the "Municipality") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Municipality are as follows:

(a) Reporting Entity

These statements reflect the assets, liabilities, revenue, expenses and accumulated surplus of the reporting entity. The reporting entity is comprised of all committees of Council and the boards, joint boards and municipal enterprises for which Council is politically accountable as follows:

(i) Consolidated entities

There are no consolidated entities.

(ii) Non-consolidated entities

The following joint boards are not consolidated:

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

(iii) Accounting for school board transactions

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

(iv) Trust funds

Trust funds administered by the Municipality are not included in these financial statements, but are reported separately on the trust funds financial statements.

(b) Basis of Accounting

(i) Accrual basis of accounting

Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(ii) Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with financial institutions and demand deposits.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

- (iii) Investments
Investments are recorded at cost plus accrued interest.
- (iv) Non-financial assets
Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of municipal services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.
- (a) Tangible capital assets
Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Tangible capital assets received as donations are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:
- Land improvements - 10 to 25 years
 - Buildings - 10 to 50 years
 - Machinery, equipment and furniture - 5 to 25 years
 - Vehicles - 10 to 25 years
 - Roads - 10 to 45 years
 - Bridges - 25 to 75 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.
- Estimated closure and post-closure expenses for active landfill sites as well as the land occupied by the sites are amortized annually on the basis of capacity used during the year as a percentage of the estimated total capacity of the landfill site.
- Interest related to the acquisition of capital assets is not capitalized, but is expensed in the year incurred.
- (b) Inventories of supplies
Inventories held for consumption are recorded at the lower of cost and replacement cost.
- (v) 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.
- (vi) 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 the specified purpose.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

- (vii) Government transfers
Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.
- (viii) Taxation and related revenue
Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. Property tax billings are prepared by the Municipality based on assessment rolls, supplementary assessment rolls and other assessment adjustments issued by the Municipal Property Assessment Corporation ("MPAC"). Taxation revenue is initially recorded at the time assessment information is received from MPAC and is subsequently adjusted based on management's best estimate of the amount of tax revenue resulting from assessment adjustments that have not yet been received from MPAC. The Municipality is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.
- (ix) Pensions and employee benefits
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.
- (x) Use of estimates
The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Municipality may undertake in the future. Significant accounting estimates include valuation allowances for taxes and accounts receivable, estimated useful lives of tangible capital assets, employee benefits payable, solid waste landfill closure and post-closure liabilities and supplementary taxes. Actual results could differ from these estimates.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

2. CONTRIBUTIONS TO UNCONSOLIDATED JOINT BOARDS

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

	2020	2019
District of Nipissing Social Services Administration Board	\$ 237,890	\$ 224,209
North Bay Parry Sound District Health Unit	17,133	17,747
East Nipissing District Home for the Aged	48,228	45,891
	\$ 303,251	\$ 287,847

The Municipality is contingently liable for its share, if any, of the accumulated deficits as at the end of the year for these boards. The Municipality's share of the accumulated surpluses (or deficits) of these boards has not been determined at this time.

The Municipality is also contingently liable for its share, if any, of the long-term liabilities issued by other municipalities for these boards. The Municipality's share of these long-term liabilities has not been determined at this time.

3. TRANSACTIONS ON BEHALF OF OTHERS

(a) During the year, \$359,567 of taxation was levied on behalf of school boards (2019 \$359,957).

(b) The Municipality administers care and maintenance trust funds totalling \$28,508 (2019 \$27,158) which are funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom are used to perform maintenance at the Municipality's cemetery. The trust funds are not included in these financial statements, as they are being held in trust for the benefit of others.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents is comprised of:

	2020	2019
Unrestricted cash	\$ 589,814	\$ 481,915
Restricted cash	234,815	148,866
	\$ 824,629	\$ 630,781

Federal, Provincial and Municipal legislation restricts how restricted cash related to obligatory reserve funds, reported in Note 8, may be used.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

5. INVESTMENTS

Investments are comprised of guaranteed investment certificates, bearing interest at .49% and maturing April 23, 2021.

6. TAXES RECEIVABLE

Taxes receivable are comprised of the following:

	2020	2019
Taxes receivable	\$ 155,601	\$ 99,534
Valuation allowance	(2,000)	(2,000)
	\$ 153,601	\$ 97,534

7. DEFERRED REVENUE -GENERAL

Details of the deferred revenue reported on the Statement of Financial Position are as follows:

	2020	2019
Balance, beginning of year - Ontario Cannabis Legalization Implementation Fund	\$ 15,000	\$ -
Received during the year:		
Ontario Cannabis Legalization Implementation Fund	-	15,000
Safe Restart Funding	20,000	-
Dedicated Donations	5,000	-
	25,000	15,000
Balance, end of year	\$ 40,000	\$ 15,000
Ontario Cannabis Legalization Implementation Fund	\$ 15,000	\$ 15,000
Safe Restart Funding	20,000	-
Dedicated Donations	5,000	-
Balance, end of year	\$ 40,000	\$ 15,000

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2020

8. DEFERRED REVENUE-OBLIGATORY RESERVE FUNDS

The Municipality receives payments in lieu of parkland under the Planning Act, federal gas tax funding under an agreement with the Association of Municipalities of Ontario, and Ontario Community Infrastructure Fund funding under an agreement with the Ministry of Infrastructure. Legislation restricts how these funds may be used, and under certain circumstances, how these funds may be refunded.

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. Gas tax 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 gas tax and infrastructure funding to local road and bridge improvements and landfill capacity building.

Details of the deferred revenue-obligatory reserve funds reported on the Statement of Financial Position are as follows:

	2020	2019
Balance, beginning of year:		
Recreational land (the Planning Act)	\$ 14,589	\$ 12,795
Federal Gas Tax	134,277	176,107
Ontario Community Infrastructure Fund	-	101,604
	148,866	290,506
Received during the year:		
Recreational land (the Planning Act)	1,201	1,542
Federal Gas Tax	31,307	68,163
Ontario Community Infrastructure Fund	50,000	50,000
Interest earned	3,441	5,268
	85,949	124,973
Recognized in revenue during the year	-	(266,613)
Balance, end of year	\$ 234,815	\$ 148,866
Recreational land (the Planning Act)	\$ 16,003	\$ 14,589
Federal Gas Tax	168,256	134,277
Ontario Community Infrastructure Fund	50,556	-
Balance, end of year	\$ 234,815	\$ 148,866

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

9. MUNICIPAL DEBT

(a) The balance of the municipal debt reported on the Statement of Financial Position is made up of the following:

	2020	2019
Caterpillar Financial Services Limited equipment loan, due November 2024, repayable in monthly payments of \$3,014, including interest calculated at 4.4%. Secured by the related equipment.	\$ 88,631	\$ 159,635
Ontario Infrastructure and Lands Corporation serial debenture, due June 2025, repayable in semi-annual payments of \$10,000 plus interest calculated at 2.4%. As security the Municipality has pledged future Provincial funding.	90,000	110,000
	\$ 178,631	\$ 269,635

(b) Future estimated principal and interest payments on the municipal debt are as follows:

	Principal	Interest
2021	\$ 53,046	\$ 5,140
2022	54,472	3,234
2023	41,113	1,367
2024	20,000	582
2025	10,000	110
	\$ 178,631	\$ 10,433

(c) Total charges for the year for municipal debt which are reported in the financial statements are as follows:

	2020	2019
Principal payments	\$ 91,004	\$ 22,420
Interest	7,402	3,574
	\$ 98,406	\$ 25,994

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

10. TANGIBLE CAPITAL LEASE LIABILITY

The Municipality leases equipment and vehicles, which are accounted for on the Statement of Financial Position at the present value of future minimum lease payments. Future minimum lease payments are as follows:

	2020	2019
2020	\$ -	\$ 1,314
2021	1,094	1,094
Total minimum lease payments	1,094	2,408
Less amount representing interest (implicit rate of interest from 0.00% to 2.79% per contract terms)	(13)	(63)
Present value of future minimum capital lease payments	\$ 1,081	\$ 2,345

Interest of \$49 (2019 \$84) relating to capital lease obligations has been reported on the Statement of Operations.

11. EMPLOYEE BENEFITS PAYABLE

Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and employees may become entitled to a cash payment when they leave the Municipality's employment. The sick leave benefit liability estimates use of accumulated sick leave prior to retirement as well as lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to \$19,864 (2019 \$17,870) at the end of the year.

12. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final cover and landscaping of the landfill site, management of groundwater and leachates, and ongoing environmental monitoring and site inspection and maintenance. Estimated expenditures related to the closure and subsequent maintenance of this site are recognized in the financial statements over the operating life of the site, in proportion to its utilized capacity.

The liability for the landfill site is recorded at \$427,563 (2019 \$350,787) and represents the present value of closure and post-closure costs for 69% (2019 68%) of the total site area, using an estimated long-term borrowing rate of 2.15% (2019 2.86%) and inflation rate of 1.57% (2019 1.74%). The total estimated future expenditures - representing the sum of the discounted future cash flows for closure and post-closure care - are \$621,778 (2019 \$518,159), leaving an amount to be recognized of \$194,215 (2019 \$167,372). The estimated remaining capacity of the site is approximately 31,626 cubic metres, estimated to be filled in 29 years (2019 30 years). Post-closure care is estimated to be required for a period of 10 years.

The Municipality has reserves of \$104,857 (2019 \$102,657) related to its landfill site that could be used to fund this liability.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

13. 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.

14. TANGIBLE CAPITAL ASSETS

The tangible capital assets of the Municipality by major asset class are outlined below.

2020							
	Land and Land Improvements	Buildings	Machinery and Equipment	Vehicles	Roads and Bridges	Assets Under Construction	TOTAL
COST							
Balance, beginning of year	\$ 513,041	\$ 526,326	\$ 410,012	\$ 1,152,814	\$ 4,770,596	\$ 8,566	\$ 7,381,355
Additions and betterments	82,489	11,242	8,275	-	46,036	-	148,042
Contributed assets	-	-	1,305	-	-	-	1,305
Disposals and writedowns	-	(7,665)	-	-	(7,549)	-	(15,214)
Transfer between classes	3,305	5,261	-	-	-	(8,566)	-
BALANCE, END OF YEAR	598,835	535,164	419,592	1,152,814	4,809,083	-	7,515,488
ACCUMULATED AMORTIZATION							
Balance, beginning of year	390,628	270,084	254,515	334,981	2,389,408	-	3,639,616
Annual amortization	80,953	21,656	26,749	64,507	79,059	-	272,924
Amortization disposals	-	(3,245)	-	-	(7,361)	-	(10,606)
BALANCE, END OF YEAR	471,581	288,495	281,264	399,488	2,461,106	-	3,901,934
TANGIBLE CAPITAL ASSETS-NET	\$ 127,254	\$ 246,669	\$ 138,328	\$ 753,326	\$ 2,347,977	\$ -	\$ 3,613,554
2019							
	Land and Land Improvements	Buildings	Machinery and Equipment	Vehicles	Roads and Bridges	Assets Under Construction	TOTAL
COST							
Balance, beginning of year	\$ 384,950	\$ 518,699	\$ 383,215	\$ 948,855	\$ 4,510,529	\$ -	\$ 6,746,248
Additions and betterments	128,091	9,992	42,100	355,772	300,899	8,566	845,420
Disposals and writedowns	-	(2,365)	(15,303)	(151,813)	(40,832)	-	(210,313)
BALANCE, END OF YEAR	513,041	526,326	410,012	1,152,814	4,770,596	8,566	7,381,355
ACCUMULATED AMORTIZATION							
Balance, beginning of year	290,502	250,626	243,931	428,268	2,346,910	-	3,560,237
Annual amortization	100,126	21,492	25,887	58,526	67,221	-	273,252
Amortization disposals	-	(2,034)	(15,303)	(151,813)	(24,723)	-	(193,873)
BALANCE, END OF YEAR	390,628	270,084	254,515	334,981	2,389,408	-	3,639,616
TANGIBLE CAPITAL ASSETS-NET	\$ 122,413	\$ 256,242	\$ 155,497	\$ 817,833	\$ 2,381,188	\$ 8,566	\$ 3,741,739

Included in tangible capital assets are leased tangible capital assets with a cost of \$6,691 (2019 \$6,691) and accumulated amortization of \$5,474 (2019 \$4,258).

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

15. ACCUMULATED SURPLUS

The 2020 continuity of accumulated surplus reported on the Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Surplus (Deficit)	Balance End of Year
RESERVES AND RESERVE FUNDS			
Working funds	\$ 108,200	\$ 125,638	\$ 233,838
Sick leave	3,000	-	3,000
Building department	9,000	-	9,000
Fire department	84,351	22,386	106,737
Roads	86,751	30,000	116,751
Landfill	102,657	2,200	104,857
Algonquin Nursing Home	68,072	23,136	91,208
Emergency	3,007	-	3,007
Recreation	5,508	-	5,508
	470,546	203,360	673,906
OTHER			
Tangible capital assets	3,741,739	(128,185)	3,613,554
General operating surplus	233,865	(88,629)	145,236
Unfunded amounts -			
Municipal debt	(269,635)	91,004	(178,631)
Tangible capital lease	(2,345)	1,264	(1,081)
Employee benefits	(17,870)	(1,994)	(19,864)
Landfill closure and post-closure liability	(350,787)	(76,776)	(427,563)
	\$ 3,805,513	\$ 44	\$ 3,805,557

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

16. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT

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 include 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 district health unit.

Social and Family Services

This segment consists primarily of payments made to the district 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.

In the preparation of segmented financial information, some allocation of expenses is made. This generally includes charges of machinery use to specific segments.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

16. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (continued)

FOR THE YEAR ENDED DECEMBER 31, 2020

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Total
REVENUE										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,661	\$ 1,280,661
User charges	1,006	4,638	2,904	14,201	3,640	-	-	-	-	26,389
Ontario	-	12,317	-	9,815	-	-	1,177	(4,560)	227,200	245,949
Other municipalities	-	(789)	-	-	-	-	-	-	-	(789)
Loss on disposal of capital assets	-	-	(188)	-	-	-	(4,420)	-	-	(4,608)
Other	605	7,229	2,019	-	399	-	3,526	-	62,287	76,065
TOTAL REVENUE	1,611	23,395	4,735	24,016	4,039	-	283	(4,560)	1,570,148	1,623,667
EXPENSES										
Salaries, wages and benefits	175,127	53,360	147,438	41,579	6,530	-	66,825	-	-	490,859
Long-term debt charges (interest)	49	2,507	4,895	-	-	-	-	-	-	7,451
Materials	37,051	53,562	180,554	10,154	735	-	8,918	-	-	290,974
Contracted services	58,689	138,818	18,180	18,442	-	-	2,322	17,041	-	253,492
Rents and financial expenses	2,172	-	-	-	-	-	-	-	-	2,172
External transfers	-	-	-	-	17,133	288,618	-	-	-	305,751
Interfunctional adjustments	-	-	(4,500)	4,365	-	-	135	-	-	-
Amortization	6,481	24,797	150,867	79,106	277	-	11,396	-	-	272,924
TOTAL EXPENSES	279,569	273,044	497,434	153,646	24,675	288,618	89,596	17,041	-	1,623,623
ANNUAL SURPLUS (DEFICIT)	\$ (277,958)	\$ (249,649)	\$ (492,699)	\$ (129,630)	\$ (20,636)	\$ (288,618)	\$ (89,313)	\$ (21,601)	\$ 1,570,148	\$ 44

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2020

16. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT (continued)

FOR THE YEAR ENDED DECEMBER 31, 2019

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Total
REVENUE										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,342,723	\$ 1,342,723
User charges	1,136	4,359	280	14,518	800	-	-	2,501	-	23,594
Government transfers -										
Federal	46,383	-	113,383	-	-	-	-	-	-	159,766
Ontario	-	13,437	153,230	10,057	-	-	1,177	9,897	400,200	587,998
Other municipalities	-	2,059	-	-	-	-	-	-	-	2,059
Loss on disposal of capital assets	-	(235)	(1,109)	-	-	-	(96)	-	-	(1,440)
Other	550	9,781	2,580	2,748	510	-	5,425	-	29,380	50,974
TOTAL REVENUE	48,069	29,401	268,364	27,323	1,310	-	6,506	12,398	1,772,303	2,165,674
EXPENSES										
Salaries, wages and benefits	185,307	49,789	141,334	44,822	6,992	-	79,418	-	-	507,662
Long-term debt charges (interest)	84	2,980	594	-	-	-	-	-	-	3,658
Materials	29,843	57,032	186,492	6,848	458	-	25,665	-	-	306,338
Contracted services	102,535	130,496	25,750	23,065	-	-	1,177	24,956	-	307,979
Rents and financial expenses	2,373	-	-	-	-	-	-	-	-	2,373
External transfers	40	-	-	-	20,247	270,100	-	-	-	290,387
Interfunctional adjustments	-	-	(6,038)	6,038	-	-	-	-	-	-
Amortization	6,884	23,963	133,047	98,975	277	-	10,106	-	-	273,252
TOTAL EXPENSES	327,066	264,260	481,179	179,748	27,974	270,100	116,366	24,956	-	1,691,649
ANNUAL SURPLUS (DEFICIT)	\$ (278,997)	\$ (234,859)	\$ (212,815)	\$ (152,425)	\$ (26,664)	\$ (270,100)	\$ (109,860)	\$ (12,558)	\$ 1,772,303	\$ 474,025

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2020

17. RELATED PARTY TRANSACTIONS

In 2020 the Municipality purchased services from a company owned by an employee at a cost of NIL (2019 \$11,859). These related party transactions are in the normal course of operations and are recorded at their exchange amount, which is the amount of consideration established and agreed to by the related parties, which approximates the arm's length equivalent value.

18. BUDGET FIGURES

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. A reconciliation of the adopted and reported budgets is presented below.

	Budget
ADOPTED BUDGET:	
Decrease in general municipal operating surplus	\$ (233,865)
Increase in municipal reserves and reserve funds	199,035
ADJUSTMENTS:	
Acquisition of tangible capital assets	47,900
Amortization of tangible capital assets	(273,000)
Decrease in municipal debt	90,801
ANNUAL DEFICIT	\$ (169,129)

19. 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 required contributions.

The amount contributed to the plan for 2020 was \$7,905 (2019 \$10,343) for current service and is included as an expense on the Statement of Operations.

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

NOTES TO THE FINANCIAL STATEMENTS Year Ended December 31, 2020

20. IMPACTS OF COVID-19

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of nonessential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The Municipality has received Safe Restart funding in the amount of \$34,700 to cover 2020 pandemic-related costs and has identified \$37,451 in costs for the year. The costs include \$13,625 for staff wages, a \$7,842 decrease in revenue related to the suspension of interest on taxes and \$4,532 for the purchase of electronic equipment. The balance of the identified cost relates to the purchase of COVID-19 supplies, training and lost rental revenue. Safe Restart funding in the amount of \$20,000 has also been received to cover COVID-19 costs in future years. This is recorded as deferred revenue-general on the Statement of Financial Position.

While governments and central banks have reacted with monetary and fiscal interventions designed to stabilize economic conditions, the duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Municipality for future periods.

DRAFT - FOR DISCUSSION PURPOSES ONLY

The Corporation of the Municipality of Calvin

For the year ended December 31, 2020

Report to Council
Audit strategy and results

May 6, 2021

Judy Kleinhuis, CPA, CA
Principal
T 705-475-6517
E Judy.Kleinhuis@ca.gt.com



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Appendix C Draft independent auditor's report
Appendix D Draft management representation letter
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Appendix F Accounting developments
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Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the financial statements of The Corporation of the Municipality of Calvin (the "Municipality") for the year ended December 31, 2020. This communication will assist Council in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of Council and management. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated October 25, 2019, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

Deliverable

Report on the December 31, 2020 financial statements

Report on the December 31, 2020 trust funds financial statements

Communication of audit strategy and results

Status of our audit

We have substantially completed our audit of the financial statements of the Municipality and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at May 6, 2021:

- Receipt of signed management representation letter (a draft has been attached in Appendix D)
- Approval of the financial statements by Council
- Procedures regarding subsequent events

Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it requires special audit consideration, it is classified as a significant risk.

Our approach is discussed further in the body of the report and Appendices A and B.

Audit risks and results

We have executed our audit in accordance with our approach summarized in Appendices A and B. We highlight our significant findings in respect of COVID-19 impacts on audit risks and responses, significant transactions, risks, accounting practices and other areas of focus.

COVID-19 impact on audit risks and responses

Area of focus	Matter	Our response and findings
Quantitative impact	<p>The COVID-19 virus became widespread in January 2020 and the magnitude of its impact increased thereafter. Management determined the following impacts resulting from COVID-19 to be significant to the financial statements for the year ending December 31, 2020 and has included the appropriate disclosures in the financial statements.</p> <p>The COVID-19 pandemic has resulted in various changes to operations, including:</p> <ul style="list-style-type: none"> • Receipt of Safe Restart funding in the amount of \$54,700 • Suspension of interest on taxes • Purchase of COVID-19 supplies 	<p>Assist management with drafting of financial statement note disclosure.</p> <p>Inquire with management on any additional items, such as impairment of assets and potential new liabilities resulting from COVID-19.</p> <p>No exceptions noted.</p>

Significant risks

Area of focus	Why there is a risk	Our response and findings
Fraud risk from revenue recognition	<p>There is a presumed risk of fraud in revenue.</p> <p>The risk primarily relates to revenue recognized under revenue from grants.</p> <p>There is a risk that surplus grant revenue received will not be repaid by recognizing fictitious or ineligible expenditures.</p> <p>There is also a risk that revenue from conditional grants will be recognized prior to stipulations under the grant agreement being met.</p>	<p>Traced a sample of transactions to verify that the grant expenditure was eligible and recognized in the correct period.</p> <p>Reviewed grant agreements to ensure grant stipulations were being met.</p> <p>No exceptions noted.</p>

Area of focus	Why there is a risk	Our response and findings
Fraud risk from management override	This is a presumed fraud risk. The risk primarily relates to the fact that management can use journal entries to override internal controls.	Procedures performed to test journal entries and accounting estimates. No exceptions noted.
Fraud risk from lack of segregation of duties	A lack of segregation of duties increases the risk of errors and fraud going undetected. The risk primarily relates to unauthorized changes to pay rates by those who have access to the payroll Masterfile.	For employees who have access to the payroll Masterfile, agree their pay rate from the payroll Masterfile to the approved pay rates (per Council Resolution and/or by-law). No exceptions noted.

Accounting practices

Area of focus	Matter	Our response and findings
Accounting estimates	Significant accounting estimates include estimated useful lives of tangible capital assets and employee benefits payable.	<ul style="list-style-type: none"> Tangible capital assets are amortized on a straight-line basis over their estimated useful lives. Estimated useful lives of tangible capital assets are determined by Council from historical information and results, and were approved through by-law #2017-001. Amortization expense in 2020 appears reasonable based on estimated useful lives per by-law #2017-001. The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement. This estimate includes management's assumption regarding expected future 'usage' of accumulated sick leave credits. Based on our audit procedures, we have concluded that management's estimated sick leave accrual appears reasonable. Landfill closure and post-closure care requirements have been identified in accordance with industry standards. Estimated expenditures related to the closure and subsequent maintenance of this site is recognized in the financial statements over the operating life of the site, in proportion to its utilized capacity. This estimate includes management's assumptions on inflation rate, discount rate, expected usage and remaining capacity. Based on our audit procedures, we have concluded that management's estimated landfill closure and post-closure liability appears reasonable.

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report.

Uncorrected misstatements

Our audit did not identify any unadjusted non-trivial misstatements.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Internal control

The audit is designed to express an opinion on the financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any material weaknesses or significant deficiencies to report.

Fees

The following is a schedule of our current year fees and prior year fees.

Service	Current year fees	Prior year fees
Municipality *	\$ 9,400	\$ 9,400

*before applicable taxes

Cybersecurity

Cybersecurity is the practice of protecting computers, data and other electronic systems from malicious attacks. As organizations become increasingly dependent on digital technology, the opportunities for cyber-criminals continue to grow. The explosion of data generated by digital technology, combined with a new degree of connectedness among organizations, means there is ripe opportunity for the technologically savvy and criminally minded to take advantage. This can not only create a reputational risk to you, it can also create financial liabilities. In Appendix G, we examine the nature of the threat and how organizations can go about improving cybersecurity.

Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Municipality
- Confirming the independence of our engagement team members

We have identified no information regarding our independence that in our judgement should be brought to your attention.

Technical updates – highlights

Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Municipality in future years include:

- Section PS 1000 Financial statement concepts, Section 1201 Financial Statement Presentation, and PSG-8 Purchased intangibles
- Section PS 3400 Revenues
- Section PS 3280 Asset retirement obligations
- Section PS 3450 Financial instruments, Section PS 2601 Foreign currency translation, Section PS 1201 Financial statement presentation, and PS 3041 Portfolio investments

Further details of the changes to accounting standards, including management's preliminary comments on their applicability to the Municipality, are included in Appendix F. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Assurance

Auditing standards issued by the AASB that may change the nature, timing and extent of our audit procedures on the Municipality and our communication with Council include:

- Revisions to CAS 540 Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures
- Amendments to CAS 701 Communicating Key Audit Matters in the Independent Auditor's Report
- Revisions to CAS 315 Identifying and Assessing Risks of Material Misstatement
- Proposed changes to CAS 600 Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)

Further details of the changes to assurance standards, including management's preliminary comments on their applicability to the Municipality, are included in Appendix E. If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards. The following outlines key concepts that are applicable to the audit, including the responsibilities of parties involved, our general audit approach and other considerations.

Roles and responsibilities

Role of Council

- Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention
- Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting
- Recommend the nomination and compensation of external auditors
- Directly oversee the work of the external auditors including reviewing and discussing the audit plan

Role of management

- Prepare financial statements in accordance with Canadian Public Sector Accounting Standards
- Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud
- Exercise sound judgment in selecting and applying accounting policies
- Prevent, detect and correct errors, including those caused by fraud
- Provide representations to external auditors
- Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements

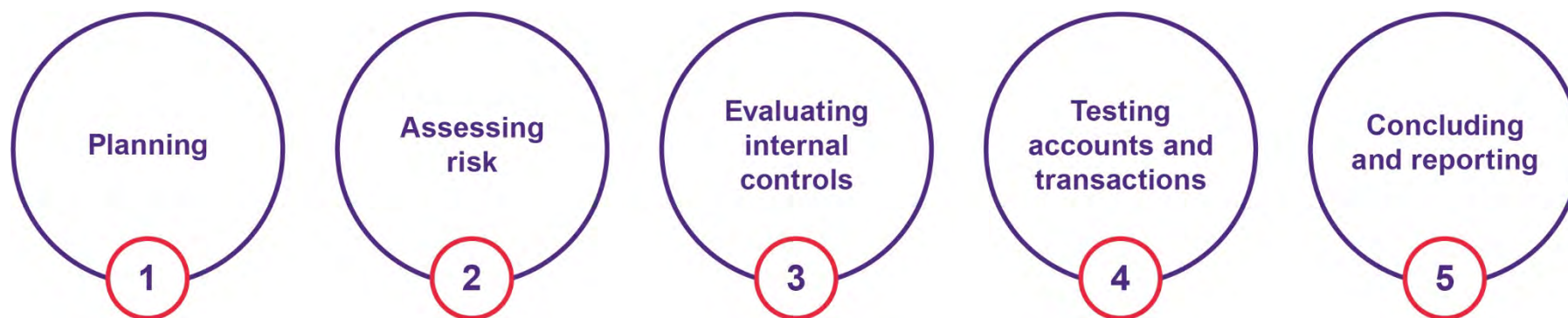
Role of Grant Thornton LLP

- Provide an audit opinion that the financial statements are in accordance with Canadian Public Sector Accounting Standards
 - Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS)
 - Maintain independence and objectivity
 - Be a resource to management and to those charged with governance
 - Communicate matters of interest to those charged with governance
 - Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters
-

Audit approach

Our understanding of the Municipality and its operations drives our audit approach, which is risk based and specifically tailored to The Corporation of the Municipality of Calvin.

The five key phases of our audit approach



Phase	Our approach
1. Planning	<ul style="list-style-type: none">• We obtain our understanding of your operations, internal controls and information systems• We plan the audit timetable together
2. Assessing risk	<ul style="list-style-type: none">• We use our knowledge gained from the planning phase to assess financial reporting risks• We customize our audit approach to focus our efforts on key areas
3. Evaluating internal controls	<ul style="list-style-type: none">• We evaluate the design of controls you have implemented over financial reporting risks• We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls• We provide you with information about the areas where you could potentially improve your controls
4. Testing accounts and transactions	<ul style="list-style-type: none">• We perform tests of balances and transactions• We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency
5. Concluding and reporting	<ul style="list-style-type: none">• We conclude on the sufficiency and appropriateness of our testing• We finalize our report and provide you with our observations and recommendations

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we maintained our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the entity and our beliefs about management's honesty and integrity.

Materiality

The purpose of our audit is to provide an opinion as to whether the financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards as at December 31, 2020. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. During the completion stage, we consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the financial statements, our audit opinion and whether the matters should be brought to your attention.

Our materiality for the current audit was \$50,000.

Fraud risk factor considerations

We are responsible for planning and performing the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement caused by error or by fraud. Our responsibility includes:

- The identification and assessment of the risks of material misstatement of the financial statements due to fraud through procedures including discussions amongst the audit team and specific inquiries of management
- Obtaining sufficient appropriate audit evidence to respond to the fraud risks noted
- Responding appropriately to any fraud or suspected fraud identified during the audit

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management.

We are required to communicate with you on fraud-related matters, including:

- Obtaining an understanding of how you exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks
- Inquiring as to whether you have knowledge of any actual, suspected or alleged fraud affecting the entity

The following provides a summary of some of the fraud related procedures that are performed during the audit:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements
- Reviewing accounting estimates for biases
- Evaluating the business rationale (or the lack thereof) for significant transactions that are or appear to be outside the normal course of operations

Quality control

We have a robust quality control program that forms a core part of our client service. We combine internationally developed audit methodology, data analytics technology that allows us to examine large amounts of data, rigorous review procedures, mandatory professional development requirements, and the use of specialists to deliver high quality audit services to our clients. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality control and would be pleased to discuss any aspect with you at your convenience.

IDEA Data Analysis Software

We apply our audit methodology using advanced software tools. IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries. Grant Thornton continues to invest in developing industry-leading audit data analytical tools.

Appendix B – Audit plan and risk assessment

We have executed our audit in accordance with our plan outlined below. We continually reassess the need for changes to our planned audit approach throughout the audit.

Risk assessment

Our risk assessment process identified certain significant risks, which are included under “Audit risks and results” in our report. In addition, we identified certain other areas where we focused our attention as follows:

Risk area	Why it is a risk area	Audit procedures and findings
Tax Revenue	The revenue and receivables from taxes levied may not be valid due to taxpayer collections being misapplied by those recording the receipt.	Tested accounts receivable using statistical sampling. Reviewed tax revenue recorded in relation to 2020 tax by-law. No exceptions noted.
Operating Expenses	There is a risk that payables related to core activities are understated or not recorded in the correct period.	Reviewed supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals. Performed subsequent payments testing. No exceptions noted.
Tangible capital assets	There is a risk that capital asset activity is not valid. There is also a risk that the allowance for amortization is not adequate.	Tested significant additions for existence and to ensure adherence to procurement policies. Analytically assessed amortization expense. No exceptions noted.

Appendix C – Draft independent auditor’s report

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

Opinion

We have audited the financial statements of The Corporation of the Municipality of Calvin (“the Municipality”), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Corporation of the Municipality of Calvin as at December 31, 2020, and the results of its operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the 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 these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality’s ability to continue as a going concern, disclosing, as applicable, matters related to a 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.

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

Appendix D – Draft management representation letter

May 11, 2021

Grant Thornton LLP
222 McIntyre Street West
Suite 400
North Bay, ON P1B 2Y8

Dear Sir/Madam:

We are providing this letter in connection with your audit of the financial statements of The Corporation of the Municipality of Calvin (“the Municipality”) and the Municipality’s Trust Funds as of December 31, 2020, and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements and Trust Funds financial statements (“financial statements”) present fairly, in all material respects, the financial position, results of operations, and cash flows of the Municipality and Trust Funds in accordance with Canadian public sector accounting standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of May 11, 2021, the following representations made to you during your audit.

Financial statements

- 1 The financial statements referred to above present fairly, in all material respects, the financial position of the Municipality and Trust Funds as at December 31, 2020 and the results of their operations and their cash flows

for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

- 2 We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council resolutions are included in the summaries.
- 3 We have provided you with unrestricted access to persons within the Municipality from whom you determined it necessary to obtain audit evidence.
- 4 There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5 There were no restatements made to correct a material misstatement in the prior period financial statements that affect comparative information.
- 6 We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
- 7 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
- 8 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- 9 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

- 10 We have no knowledge of fraud or suspected fraud affecting the Municipality or Trust Funds involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
- 11 We have no knowledge of any allegations of fraud or suspected fraud affecting the Municipality's and Trust Funds' financial statements communicated by employees, former employees, analysts, regulators or others.
- 12 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- 13 We believe that there are no uncorrected financial statement misstatements relating to the financial statements.

Recognition, measurement and disclosure

- 14 We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

- 15 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.
- 16 All related party transactions have been appropriately measured and disclosed in Note 17 to the financial statements.
- 17 The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- 18 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
- 19 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
- 20 All “off-balance sheet” financial instruments have been properly recorded or disclosed in the financial statements.
- 21 The Municipality and Trust Funds did not purchase any derivative financial instruments during the year.
- 22 With respect to environmental matters:
 - a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;
 - b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and
 - c) commitments have been measured and disclosed, as appropriate, in the financial statements.
- 23 The Municipality and Trust Funds have satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Municipality’s or Trust Funds’ assets nor has any been pledged as collateral except as disclosed in Note 9 to the financial statements.
- 24 We have disclosed to you, and the Municipality and Trust Funds have complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 25 The Harmonized Sales Tax (HST) transactions recorded by the Municipality and Trust Funds are in accordance with the federal and provincial regulations. The HST liability/receivable amounts recorded by the Municipality and Trust Funds are considered complete.
- 26 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3255 *Post employment Benefits, Compensated Absences and Termination Benefits* of the Canadian public sector accounting standards issued by the Public Sector Accounting Board.
- 27 There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Other

28 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Municipality's and Trust Funds' ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Cindy Pigeau, Clerk-Treasurer

Appendix E – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<p>Revisions to CAS 540 Auditing Accounting Estimates, including Fair Value Accounting Estimates, and Related Disclosures</p> <p>In June 2018, the IAASB approved a revised version of ISA 540 <i>Auditing Accounting Estimates and Related Disclosures</i>. In revising the standard, the IAASB focused on improving the scalability of the ISA to very simple accounting estimates, as well as the most complex accounting estimates. The AASB concluded that the changes to the ISA would be adopted as CASs, with no special amendments being necessary with respect to the Canadian auditing environment. The key changes to the revised standard include:</p> <ul style="list-style-type: none"> • Explicit recognition of the spectrum of inherent risk and introduction of concept of inherent risk factors • Requirement for enhanced risk assessment procedures relating to understanding the entity, including internal control • Inclusion of objectives-based work effort requirements directed to methods, data and assumptions when responding to the risks of material misstatement • Enhanced “stand back” requirement for audit evidence obtained, including an increased emphasis on professional scepticism • Clarification of the relationship between CAS 540 (revised) and the other CASs and the requirements when using the work of management’s expert as audit evidence in testing how management made the accounting estimate 	<p>The revised standard is effective for audits of financial statements with periods beginning on or after December 15, 2019.</p>	<p>Applicable to 2020 audit, but no significant impact.</p>
<p>Amendments to CAS 701 Communicating Key Audit Matters in the Independent Auditor’s Report</p> <p>New reporting standards were required to be applied for audits of entities with periods ending on or after December 15, 2018. One of the updated standards, CAS 701, dealt with the requirements when the auditor would be communicating matters judged to be most significant to the audit in the audit report, either because the auditor had chosen to do so or because law or regulation required key audit matters to be described in the auditor’s report.</p> <p>In late 2019, the AASB finalized further amendments to the auditor reporting standards such that auditors would be required to communicate key audit matters in the auditor’s report for complete sets of general purpose financial statements of entities listed on the Toronto Stock Exchange (TSX) and other listed entities, excluding entities required to comply with National Instrument 81-106 <i>Investment Fund Continuous Disclosure</i> (“NI 81-106”).</p>	<p>The communication of key audit matters in the auditor’s report is required for audits of entities listed on the TSX, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2020 and for other listed entities, other than entities required to comply with NI 81-106, for periods ending on or after December 15, 2022.</p>	<p>No impact on the 2020 audit.</p>
<p>Revisions to CAS 315 Identifying and Assessing Risks of Material Misstatement</p> <p>In July 2018, the IAASB issued an Exposure Draft proposing changes to ISA 315 that could drive more consistent and effective identification and assessment of the risks of material misstatement by auditors. The AASB published an Exposure Draft of the equivalent Canadian standard, which included the same proposed revisions as the ISA with no Canada-specific amendments. The revised CAS 315 has been issued and key amendments to the standard include the following:</p> <ul style="list-style-type: none"> • Focusing on the applicable financial reporting framework in identifying and assessing risks of material misstatement 	<p>Periods beginning on or after December 15, 2021.</p>	<p>No impact on the 2020 audit.</p>

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
<ul style="list-style-type: none"> • Updating the understanding of the system of internal control, including clarifying the work effort for understanding each of the components of internal control and "controls relevant to the audit", as well as the relationship between this understanding and the assessment of control risk • Updating aspects relating to IT, in particular to the IT environment, the applications relevant to the audit and general IT controls relevant to the audit • Introducing the new concepts of inherent risk factors, relevant assertions, significant classes of transactions, account balances and disclosures, and the spectrum of inherent risk <p>Separating the inherent risk and control risk assessments for assertion level risks, enhancing the requirements relating to financial statement level risks, and updating the definition of "significant risks"</p>		

Canadian Exposure Drafts issued by the AASB	Effective date	Assessment of applicability
<p>Proposed changes to CAS 600 <i>Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)</i></p> <p>Many audits today are of group financial statements, also known as group audits, and these types of engagements can be very challenging. In April 2020, the IAASB issued an Exposure Draft proposing changes to ISA 600 and related ISAs with the goals of strengthening the auditor's approach to planning and performing group audits and clarifying the interaction of ISA 600 with other ISAs. The AASB has published an Exposure Draft of the equivalent Canadian standard, which includes the same proposed revisions as the ISA with no Canada-specific amendments. The Exposure Draft proposes changes that:</p> <ul style="list-style-type: none"> • Clarify the scope and applicability of the standard • Emphasise the importance of exercising professional skepticism throughout the group audit • Clarify and reinforce that all CASs need to be applied in a group audit situation • Focus the group engagement team's attention on identifying and assessing the risks of material misstatement of the group financial statements and emphasise the importance of designing procedures to respond to those risks • Reinforce the need for robust communication between the group engagement team and component auditors • Include new guidance and considerations relating to testing common controls, addressing access restrictions, establishing materiality and documenting group audits 	<p>The comment period for the Exposure Draft has ended. An effective date for the revised standard has not yet been established.</p>	<p>No impact on the 2020 audit.</p>

Appendix F – PSAS Accounting developments

Public Sector Accounting Standards [updated December 31, 2020]	Effective date	Management assessment of applicability
<p>Section PS 1000 <i>Financial statement concepts</i>, Section 1201 <i>Financial Statement Presentation</i>, and PSG-8 <i>Purchased intangibles</i></p> <p>Section PS 1000 has been amended to remove the prohibition of recognition of purchased intangibles in public sector financial statements. Consequentially, Section PS 1201 has also been amended to remove disclosure requirements for unrecognized purchased intangibles since entities can now recognize purchased intangibles in their financial statements. Entities still reporting in accordance with Section PS 1200 <i>Financial Statement Presentation</i> can also adopt the amendments and recognize purchased intangible assets. New Public Sector Guideline, PSG-8 <i>Purchased intangibles</i>, has been issued to explain the scope of the intangibles that are allowed to be recognized in the financial statements given this amendment to Section PS 1000. However, it is important to note that no further recognition, measurement, disclosure and presentation guidance has been provided.</p> <p>The main features of PSG-8 include:</p> <ul style="list-style-type: none"> • A definition of purchased intangibles • Examples of items that are not purchased intangibles • References to other guidance in the PSA Handbook on intangibles • Reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles • Retrospective or prospective application is permitted. 	<p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p>	<p>No impact on the 2020 financial statements</p>
<p>2019-2020 Annual Improvements</p> <p>The following significant amendment has been made to PSAS as a result of the annual improvements process:</p> <ul style="list-style-type: none"> • A clarification has been added to the <i>Introduction to Public Sector Accounting Standards</i> to require public sector entities to adopt all related consequential amendments when they early adopt a new or amended standard. Consequential amendments are not available for early adoption if the related amended standard has not been early adopted 	<p>Effective immediately</p>	<p>No impact on the 2020 financial statements</p>

Public Sector Accounting Standards [updated December 31, 2020]	Effective date	Management assessment of applicability
<p>Section PS 3400 Revenues</p> <p>New Section PS 3400 <i>Revenue</i> establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are:</p> <ul style="list-style-type: none"> • Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer • Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer • Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset 	<p>***NEW***</p> <p>Fiscal years beginning on or after April 1, 2023.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: The effective date was previously April 1, 2022, but as a result of the COVID-19 pandemic, the Public Sector Accounting Board (PSAB) has deferred the effective date by one year.)</p>	<p>No impact on the 2020 financial statements</p>
<p>Section PS 3280 Asset retirement obligations</p> <p>New Section PS 3280 <i>Asset Retirement Obligations</i> establishes standards on how to account for and report a liability for asset retirement obligations. An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.</p> <p>Asset retirement costs associated with a tangible capital asset increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner, while asset retirement costs associated with an asset no longer in productive use are expensed. Measurement of the liability for an asset retirement obligation should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date. A present value technique is often the best method to estimate the liability. Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset, or an expense, depending on the nature of the remeasurement or whether the asset remains in productive use.</p> <p>As a result of the issuance of Section PS 3280, the Public Sector Accounting Board (PSAB) approved the withdrawal of Section PS 3270 <i>Solid waste landfill closure and post-closure liability</i> as asset retirement obligations associated with landfills will be within the scope of PS 3280. PS 3280 does not address costs related to remediation of contaminated sites, which will continue to be addressed in Section PS 3260 <i>Liability for contaminated sites</i>. Some consequential amendments have been made to PS 3260 to conform with PS 3280 and further clarify the scope of each standard.</p>	<p>***NEW***</p> <p>Fiscal years beginning on or after April 1, 2022.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: The effective date was previously April 1, 2021, but as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)</p>	<p>No impact on the 2020 financial statements</p>
<p>Section PS 3450 Financial instruments, Section PS 2601 Foreign currency translation, Section PS 1201 Financial statement presentation, and PS 3041 Portfolio investments</p> <p>PS 3450 <i>Financial instruments</i> is a new Section that establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. Some highlights of the requirements include:</p> <ul style="list-style-type: none"> • a public sector entity should recognize a financial asset or a financial liability on its statement of financial position when it becomes a party to the contractual provisions of the instrument • financial instruments within the scope of the Section are assigned to one of two measurement categories: fair value, or cost / amortized cost • almost all derivatives are measured at fair value • fair value measurement is required for portfolio investments in equity instruments that are quoted in an active market • other financial assets and financial liabilities are generally measured at cost or amortized cost • until an item is derecognized, gains and losses arising due to fair value remeasurement are reported in the statement of remeasurement gains and losses when the public sector entity defines and implements a risk management or 	<p>***NEW***</p> <p>The new requirements are all required to be applied at the same time.</p> <p>For governments - Fiscal years beginning on or after April 1, 2022.</p> <p>For government organizations that applied the CPA Canada Handbook – Accounting prior to their adoption of the CPA Canada Public Sector Accounting Handbook - Fiscal years</p>	<p>No impact on the 2020 financial statements</p>

Public Sector Accounting Standards [updated December 31, 2020]	Effective date	Management assessment of applicability
<p>investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis, the entity may elect to include these items in the fair value category</p> <ul style="list-style-type: none"> • additional disclosures with respect to financial instruments will be required, including the nature and extent of risks arising from a public sector entity's financial instruments <p>PS 2601 <i>Foreign currency translation</i> revises and replaces Section PS 2600 <i>Foreign currency translation</i>. Some highlights of the requirements include:</p> <ul style="list-style-type: none"> • the deferral and amortization of foreign exchange gains and losses relating to long-term foreign currency denominated monetary items is discontinued • until the period of settlement, foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses rather than the statement of operations <p>PS 1201 <i>Financial statement presentation</i> revises and replaces Section PS 1200 <i>Financial statement presentation</i>. The main amendment to this Section is the addition of the statement of remeasurement gains and losses.</p> <p>PS 3041 <i>Portfolio investments</i> revises and replaces Section PS 3040 <i>Portfolio investments</i>.</p> <p>The issuance of these new sections also includes consequential amendments to:</p> <ul style="list-style-type: none"> • <i>Introduction to accounting standards that apply only to government not-for-profit organizations</i> • PS 1000 <i>Financial statement concepts</i> • PS 1100 <i>Financial statement objectives</i> • PS 2125 <i>First-time adoption by government organizations</i> • PS 2500 <i>Basic principles of consolidation</i> • PS 2510 <i>Additional areas of consolidation</i> • PS 3050 <i>Loans receivable</i> • PS 3060 <i>Government partnerships</i> • PS 3070 <i>Investments in government business enterprises</i> • PS 3230 <i>Long-term debt</i> • PS 3310 <i>Loan guarantees</i> • PS 4200 <i>Financial statement presentation by not-for-profit organizations</i> <p>PSG-6 <i>Including results of organizations and partnerships applying fair value measurement</i> was withdrawn as a result of the issuance of these sections.</p> <p>In April 2020, the PSAB issued amendments to clarify aspects of Section PS 3450's application and add new guidance to its transitional provisions.</p> <p>The amendments introduce changes to the accounting treatment for bond repurchase transactions. Specifically, the amendments no longer require bond repurchase transactions to be treated as extinguishments, unless they are discharged or legally released from the obligation or the transactions meet certain criteria to be considered an exchange of debt.</p> <p>The amendments also provide clarification on the application of certain areas of Section PS 3450, these include:</p> <ul style="list-style-type: none"> • Section PS 3450 does not apply unless a contractual right or a contractual obligation underlies a receivable or payable • how a transfer of collateral pursuant to a credit risk management mechanism in a derivative contract is accounted for, and • derecognition of a financial asset does not occur if the transferor retains substantially all the risks and benefits of ownership 	<p>beginning on or after April 1, 2012.</p> <p>For all other government organizations - Fiscal years beginning on or after April 1, 2022.</p> <p>Earlier adoption is permitted.</p> <p>(NOTE: For public sector entities other than government organizations that applied the CPA Canada Handbook – Accounting prior to adopting the CPA Canada Public Sector Accounting Handbook, the effective date was previously April 1, 2021, but as a result of the COVID-19 pandemic, the PSAB has deferred the effective date by one year.)</p>	

Finally, the amendments have added new guidance to the transitional provisions as follows:

- controlling governments should use the carrying values of the financial assets and liabilities in the records of its government organizations when consolidating a government organization
- any unamortized discounts, premiums, or transaction costs associated with a financial asset or financial liability in the cost/amortized cost category should be included in the item's opening carrying value, and
- in cases where derivatives were not recognized or were not measured at fair value prior to adopting PS 3450, any difference between the previous carrying value and fair value should be recognized in the opening balance of accumulated remeasurement gains and losses

Strategic plan for not-for-profit organizations in the public sector

Since 2012, government not-for-profit organizations (GNPOs) have been required to adopt PSAS but were given the option of applying the specific GNPO accounting standards in PSAS. Some GNPOs have utilized those standards, while others have not. The PSAB recognized that a “one-size-fits-all” approach may not be appropriate for all stakeholders. As a result, in PSAB's 2017-2022 Strategic Plan, the Board signaled intent to understand the needs and concerns of GNPOs and consider if some standards should be applied differently by them. In 2018, PSAB consulted with over 100 GNPO stakeholders to understand their fiscal and regulatory environment, their financial reporting needs, and their financial reporting perspectives in its first Consultation Paper. Diversity in the financial reporting framework, presentation of net debt and fund accounting, the impact of balanced budget requirements and endowments were some of the items stakeholders raised. In January 2021, PSAB released a second Consultation Paper. The purpose of the paper is to:

- summarize the feedback to Consultation Paper I;
- describe the options considered for a GNPO Strategy;
- describe the decision-making criteria used to evaluate the options; and
- propose a GNPO Strategy.

The deadline to respond to the Consultation paper is May 12, 2021.

International strategy

The PSAB has reviewed its current approach towards International Public Sector Accounting Standards (IPSAS) with the intent of developing options for its International Strategy. At its May 2020 meeting, PSAB decided that it will adapt IPSAS principles when developing future Canadian Public Sector Accounting Standards for the Public Sector Accounting Handbook. PSAB has issued a brief document summarizing its decision and what it means, entitled [In Brief – A plain and simple overview of PSAB's 2020 decision to adapt IPSAS principles when developing future standards](#), as well as the [Basis for Conclusions](#) on how it reached its decision. This decision will apply to all projects beginning on or after April 1, 2021.

Concepts underlying financial performance

In response to feedback from stakeholders, the PSAB is proposing changes to its conceptual framework and its reporting model with a focus on measuring the financial performance of public sector entities. A conceptual framework is a clear set of related concepts that act as the foundation for the development of standards and the application of professional judgment. In January 2021, PSAB issued four important exposure drafts:

- *The Conceptual Framework for Financial Reporting in the Public Sector* - PSAB has proposed to issue a revised Conceptual Framework that would include 10 chapters:
 - Chapter 1: Introduction to the Conceptual Framework
 - Chapter 2: Characteristics of public sector entities
 - Chapter 3: Financial reporting objective
 - Chapter 4: Role of financial statements
 - Chapter 5: Financial statement foundations
 - Chapter 6: Financial statement objectives
 - Chapter 7: Financial statement information
 - Chapter 8: Elements of financial statements
 - Chapter 9: Recognition and measurement in financial statements
 - Chapter 10: Presentation concepts for financial statements

The proposed Conceptual Framework would replace the existing conceptual framework in Section PS 1000 *Financial Statement Concepts* and Section PS 1100 *Financial Statement Objectives*

- *Financial Statement Presentation, Proposed Section PS 1202* – PSAB has proposed replacing the existing reporting model standard in Section PS 1201 *Financial Statement Presentation*. The proposed changes would make some significant changes to financial presentation for public sector entities
- *Consequential Amendments Arising from the Proposed Conceptual Framework* – This Exposure Draft will summarize the implications for the rest of the CPA Canada Public Sector Accounting (PSA) Handbook; and
- *Consequential Amendments Arising from the Financial Statement Presentation Standard, Proposed Section PS 1202* – This Exposure Draft will summarize the implications for the rest of the PSA Handbook as a result of new proposed Section PS 1202.

The deadline for responses to the exposure drafts is May 12, 2021.

Appendix G – Cybersecurity

Cybersecurity is the practice of protecting computers, data, networks and other electronic systems from malicious attacks. Below, we summarize the cybersecurity threat and how we can help you manage that threat.

Cybersecurity risk

As organizations become increasingly dependent on digital technology, storing valuable information in multiple places, the opportunities for cyber criminals continue to grow. Cyber-attacks today are more focused, skilful and ambitious, and geographical borders are meaningless. Regulators and stakeholders, including customers, are increasing the pressure on organizations to manage these risks. In order to properly protect themselves, organizations must understand what weaknesses attackers could exploit, how to respond to security incidents and how areas such as access to confidential data should be managed.

Management should continue to respond to these risks by:

- Assessing the people, processes and technology associated with their cybersecurity program, including management of the program, data security, cybersecurity awareness and training, and assessment of external risks
- Improving the cybersecurity function by remediating identified vulnerabilities, developing new strategies, enhancing existing facilities, and establishing policies, controls and processes
- Developing a cybersecurity breach or attack response plan, which involves providing training for the people who will execute the response, determining the procedures that will be followed, and securing external resources to support the process as needed

How Grant Thornton can help

Our cybersecurity solutions address a variety of complex security requirements, helping you build a resilient business that is prepared for cyber-attacks.

We can help you:

- Prepare

We help you understand your current exposure to cybersecurity risk and support you to develop an effective security capability. Our services include cybersecurity risk and threat assessments; security policy development; security process or technical assessments; and third-party cybersecurity assurance.

- Protect

We develop and implement the technical framework and broader processes required to protect. We can help you with security architecture; security technology implementations; security process design and implementation; identity and access management; privacy and data protection; data classification; enterprise application integrity; business continuity and disaster recovery; and penetration testing.

- React

We work with you to support and monitor your cybersecurity operations, and help you to respond rapidly and forensically in the event of a security or data breach.

- Change

We can help you improve and better manage your cybersecurity capability. Our services include security program strategy and planning, security governance; and security awareness.

If you would like to discuss cybersecurity risks in more detail or learn more about how Grant Thornton can help your organization respond to cybersecurity risks, we would be happy to arrange a meeting to discuss this topic with you in detail or, alternatively, you may contact our cybersecurity team directly at +1-844-40-CYBER (+1-844-402-9237).

**THE CORPORATION OF THE MUNICIPALITY OF
CALVIN TRUST FUNDS**

FINANCIAL STATEMENTS

DECEMBER 31, 2020

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
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DRAFT - FOR DISCUSSION PURPOSES ONLY

Independent auditor's report

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

Opinion

We have audited the financial statements of The Corporation of the Municipality of Calvin Trust Funds ("the Trust Funds"), which comprise the statement of financial position as at December 31, 2020, and 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, the accompanying financial statements present fairly, in all material respects, the financial position of The Corporation of the Municipality of Calvin Trust Funds as at December 31, 2020, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust Funds 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 these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

	2020	2019
Financial Assets		
Cash and cash equivalents	\$ 27,557	\$ 27,268
Accounts receivable	951	-
Total Financial Assets	28,508	27,268
Liabilities		
Accounts payable and accrued liabilities	-	110
Net Financial Assets and Accumulated Surplus	\$ 28,508	\$ 27,158

APPROVED ON BEHALF OF COUNCIL:

 Mayor

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Revenue		
Capital receipts	\$ 1,350	\$ 350
Annual Surplus	1,350	350
Accumulated Surplus, beginning of year	27,158	26,808
Accumulated Surplus, end of year	\$ 28,508	\$ 27,158

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
 STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Annual surplus and increase in net financial assets	\$ 1,350	\$ 350
Net financial assets, beginning of year	27,158	26,808
Net financial assets, end of year	\$ 28,508	\$ 27,158

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Operating transactions		
Annual surplus	\$ 1,350	\$ 350
Changes in non-cash items:		
Accounts receivable	(951)	-
Accounts payable and accrued liabilities	(110)	(534)
Cash provided by (applied to) operating transactions	289	(184)
Net change in cash and cash equivalents	289	(184)
Cash and cash equivalents, beginning of year	27,268	27,452
Cash and cash equivalents, end of year	\$ 27,557	\$ 27,268

DRAFT - FOR DISCUSSION PURPOSES ONLY

THE CORPORATION OF THE MUNICIPALITY OF CALVIN TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

MANAGEMENT RESPONSIBILITY

The financial statements of the trust funds of the Corporation of the Municipality of Calvin (the "Municipality") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES

Significant aspects of the accounting policies adopted by the Municipality are as follows:

- (i) Reporting Entity
The financial statements reflect the assets, liabilities, revenue and expenses of the Municipality's trust funds. The Municipality's assets, liabilities, revenue and expenses are reported separately in the Municipality's financial statements.
- (ii) Basis of accounting
Sources of revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.
- (iii) Cash and cash equivalents
Cash and cash equivalents include balances held at financial institutions.
- (iv) 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.
- (v) Revenue Recognition
Capital receipts are recognized when received. Interest is recognized when earned.

2. CARE AND MAINTENANCE FUND

The care and maintenance fund administered by the Municipality is funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom can be used to perform maintenance at the Municipality's cemetery. The operations and investments of the fund are undertaken by the Municipality in accordance with the regulations of the Funeral, Burial and Cremation Services Act, 2002.

CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2021-012

BEING A BY-LAW TO CONFIRM THE PROCEEDINGS OF COUNCIL.

WHEREAS it is the desire of Council to confirm all proceedings, motions and by-Laws:

NOW THEREFORE THE CORPORATION OF THE MUNICIPALITY OF CALVIN HEREBY ENACTS AS FOLLOWS:

1. THAT the Confirmatory Period of this By-Law shall be for all Regular and Special Council meetings from January 1, 2021 up to and including March 31, 2021;
2. THAT all By-Laws passed by the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed;
3. THAT all resolutions passed by the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed;
4. THAT all other proceedings, decisions and directives of the Council of the Corporation of the Municipality of Calvin during the period mentioned in Section 1 are hereby ratified and confirmed.

Read a first time this 27th day of April, 2021.

Read a second time this 27th day of April, 2021.

Read a third time and finally passed in open council this ____ day of _____, 2021.

MAYOR

CLERK-TREASURER

CORPORATION OF THE MUNICIPALITY OF CALVIN

Resolution

DATE May 11, 2021

NO. _____

MOVED BY _____

SECONDED BY _____

“That Council hereby authorizes payment of the 2021 contribution to the East Nipissing-Parry Sound Veterinary Unit in the amount of \$300.00 so that large animal owners within the Municipality of Calvin may continue to receive subsidized vet service.”

CARRIED _____

DIVISION VOTE

<u>NAME OF MEMBER OF COUNCIL</u>	<u>YEAS</u>	<u>NAYS</u>
Coun Cross	_____	_____
Coun Maxwell	_____	_____
Coun Olmstead	_____	_____
Mayor Pennell	_____	_____

EAST NIPISSING-NORTH PARRY SOUND VETERINARY SERVICES COMMITTEE

C/O Pauline Carmichael
470 Galston Rd.
R.R. #2 Mattawa, Ont. P0H 1V0
Phone # 705-776-2580
Fax # 705-776-7318
paulinecarmichael@gmail.com

April 19, 2021,

Mayor and Councilors
Municipality of Calvin

Dear Mayor and Council members,

As the Secretary-Treasurer for the **East Nipissing-North Parry Sound Veterinary Services Committee**, I am collecting annual funds to pay for the contract fees for the large animal veterinary clinics that service our area.

Our veterinary services committee collect the funds from the Townships in the geographic region from North Bay east to Papineau/Cameron and south to Trout Creek. Our area is serviced by the Springer Animal Hospital (in Sturgeon Falls), Dr.Fritz Verzijlenberg and Dr.Norma DeRose from Sundridge. The vets from Sundridge serve the areas in the North Parry Sound region.

After collecting the township funds we then send the contract fee to the **Northern Producer Animal Health Network** that represents all the vet services committees throughout the North, from Kenora to Renfrew from Hearst to Muskoka and the Bruce Peninsula. **NPAHN** is the go between for the **Veterinary Service Committees** (producers), the **Designated Area Veterinarians Association (DAVA)** and the **MENDM**. NPAHN helps the vet committees with problems that may arise with vets and will assist with the cost of looking for new vets, when needed. NPAHN also help vet clinics to bring in summer externship vet students. There are up to 10 students per summer. NPAHN also has helped fund a training program for first responders going to livestock transport accidents.

The "Veterinary Assistance Program" is administered through the Ministry of Energy, Northern Development and Mines. The total budget is \$830,000.00. There are 24 vet contracts across Northern Ontario. This budget covers conditional grants to the vets to offset the cost of driving to the clients, locum assistance for vacation coverage and continuing education costs incurred by participating vet practices. At present, the travel grant is \$1.20 per k.m. for the contracted vets to visit the livestock for up to 70k.m.one way (on a return basis) . The vets may charge a client that is further that 70k.m. from their base an extra charge. In Southern Ont. where this program is not available the vets are charging \$3.50 per k.m. return to their clients. Once the vet arrives at the farm, the livestock owner pays the call fee and medicine charges, and procedure charges. This program covers anyone who owns at least one large animal such as horses, cattle, sheep, pigs, goats, bison, (25) rabbits, deer, flock of poultry, or animals maintained in the production of fur, velvet or meat.

In the North, there are not enough large animals in any area to sustain a large animal vet that does not have to travel a great distance. With the public's concern on animal welfare and healthy food, the vets are the front line professionals that can teach bio security and the proper care and treatment of animals in order to guard against tragic out comes. It is by Ontario Provincial and Federal law that large animal owners purchase any Anti- microbials and vaccines from a licensed large animal veterinary. The producer must develop a vet/client relationship.

This program is particularly important to keep vets in the North.

The **East Nipissing North-Parry Sound Vet Services Committee** needs a representative from each contributing township. The person can be a council member or a person from the community, preferably someone that would have an interest in the program.

Please inform me if there is any change to your representative's name, address, phone #, e-mail, so I may contact them for our annual meeting. I have Pauline Carmichael as your representative for your township.

Your municipality's contribution for 2021 is \$300.00 and will go towards the **\$2000.00** vet contract fee that enables producers in your township to benefit from the Veterinary Assistance Program.

Please make the check payable to the **East Nipissing- North Parry Sound Vet Committee** and send it to **Pauline Carmichael, 470 Galston Rd. Mattawa, Ont., POH 1V0.** Thank you.

If you do not want to contribute to the program, please inform me in writing. Animal owners in your Township will not be covered by the program and they will be charged extra by the vets while attending their animals.

If you wish for more information, please do not hesitate to call me. I would be willing to come out to a council meeting to answer any questions.

Thank you for your support.



Pauline Carmichael
Secretary-Treasurer
East Nipissing-North Parry Sound Veterinary Services Committee
705-776-2580
Fax # 705-776-7318
paulinejcar michael@gmail.com

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2021-014

**BEING A BY-LAW TO ENTER INTO A LEASE AGREEMENT WITH DE LAGE
LANDEN FINANCIAL SERVICES CANADA INC FOR A 2021 TOSHIBA E-STUDIO
4515 AC PHOTOCOPIER/SCANNER/PRINTER**

WHEREAS THE MUNICIPAL ACT S.O. 2001, c. 25 authorizes municipalities to enter into an agreement,

AND WHEREAS the Council of the Corporation of the Municipality of Calvin deems it advisable to enter into a lease agreement with De Lage Landen Financial Services Canada Inc. for the use of a 2021 Toshiba E-Studio 4515 ac photocopier/scanner/printer.

NOW THEREFORE THE Council of the Municipality ratifies the attached agreement as follows:

- 1) That the Mayor and the Clerk-Treasurer are the designated signing officers and are authorized to execute an agreement on behalf of the Corporation of the Municipality of Calvin.
- 2) That "Lease Agreement between De Lage Landen Financial Services Canada Inc and the Corporation of the Municipality of Calvin" attached hereto and form part and parcel of this by-law as Schedule "A".

This agreement shall be enacted and in effect upon the signing thereof.

Read a first, second time this 11th day of May 2021.

Read a third time and finally passed in open council this ____ day of ____ 2021.

MAYOR

CLERK - TREASURER

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NUMBER 2021-013

BEING A BY-LAW TO AUTHORIZE THE CORPORATION OF THE MUNICIPALITY OF CALVIN TO ENTER INTO A BOUNDARY ROAD AGREEMENT WITH THE CORPORATION OF THE TOWNSHIP OF PAPINEAU-CAMERON IN THE DISTRICT OF NIPISSING, PROVINCE OF ONTARIO, FOR THE MAINTENANCE AND REPAIR OF CERTAIN SECTIONS OF THE BOUNDARY ROAD SYSTEM BETWEEN THE MUNICIPALITIES HEREIN.

WHEREAS the Municipal Act, R.S.O. 2001, c.25 as amended, authorizes municipalities to enter into an agreement;

AND WHEREAS the Council of The Corporation of The Municipality of Calvin deems it expedient to enter into a Boundary Road Agreement with The Corporation of The Township of Papineau-Cameron;

AND WHEREAS the Council of The Corporation of The Municipality of Calvin deems it expedient to enact such a By-Law.

NOW THEREFORE, the Council of The Corporation of The Municipality of Calvin hereby enacts the following:

1. THAT The Corporation of The Municipality of Calvin pursuant to the Municipal Act, 2001, c.25, section 27 (1), 27 (2), 29.1 (1) and 29.1 (2), as amended, to enter into a Boundary Road Agreement with The Corporation of The Township of Papineau-Cameron for maintenance and repair of certain sections of the boundary road system between the two Townships herein; and,
 2. THAT the Mayor and the Clerk of The Corporation of The Municipality of Calvin be and they are authorized and required to execute the said agreement on behalf of The Corporation of The Municipality of Calvin and to affix the Corporate Seal thereto and to deliver a copy of same, upon execution, to the other agreeing party.
1. THAT the Boundary Road Agreement shall be attached hereto as Schedule "A" (together with its schedules) as incorporated herein forms a part hereof of this By-Law.
 2. THAT this By-Law shall become ratified upon the signing thereof.

READ A FIRST TIME AND SECOND TIME THIS ____ DAY OF _____ 2021.

READ A THIRD TIME AND FINALLY BE PASSED THIS ____ DAY OF _____ 2021.

MAYOR

CLERK-TREASURER

SCHEDULE “A” to By-Law 2021-013

BOUNDARY ROAD AGREEMENT

AGREEMENT BETWEEN:

The Corporation of The Municipality of Calvin
Having its principal office at
1355 Peddlers Drive, R.R. #2, Mattawa, ON P0H 1V0
(herein after called the “Municipality of Calvin”)

OF THE FIRST PART

AND

The Corporation of The Township of Papineau-Cameron
Having its principal office at
4861 Highway 17, P.O. Box 630, Mattawa, ON P0H 1V0
(herein after called the “Papineau-Cameron Township”)

OF THE SECOND PART

WHEREAS The Corporation of The Municipality of Calvin and The Corporation of The Township of Papineau-Cameron have, under the provisions of *the Municipal Act, 2001, c.25, section 27 (1), 27 (2), 29.1 (1) and 29.1 (2)*, as amended, passed by-laws for entering into an agreement for the maintenance and repair only of certain portions of the publicly travelled road, which, deviates over, along and parallel to the original boundary between the Corporations herein:

NOW THEREFORE, this agreement Witnesseth that the parties hereto covenant and agree as follows:

1.0 GENERAL

1.1 That The Corporation of The Township of Papineau-Cameron, under the provisions of its By-law No.2021-_____ hereby agrees to maintain and repair all parts within the Boundary Road allowance from the Taggart/Peddlers road intersection to the Papineau/Homestead road intersection, that portion of the existing publicly travelled road, indicated as Section “B” on the attached Schedule “B” forming part of this agreement.

1.2 That The Corporation of The Municipality of Calvin, under the provisions of its By-law No. 2021-013, hereby agrees to maintain and repair all parts within the Boundary Road allowance from the Highway 17 road intersection to the Taggart/Peddlers road intersection, that portion of the existing publicly travelled road, indicated as Section “A” of the attached Schedule “B” forming part of this agreement.

1.3 Driveway Entrances:
Site visits and correspondence between Municipal Road Superintendents will be prior to new/existing driveway entrance’s with new/replacement driveway entrance’s culvert installations, and will be the responsibility of each municipality of their respective sides of the Boundary Road allowance, as indicated as Section “A” and Section “B” on the attached Schedule “B” forming part of this agreement.

2.0 INDEMNITY AND LIABILITY

2.1 The effect of this Agreement is to indemnify and save harmless The Corporation of The Township of Papineau-Cameron from any loss or damage arising from want of repair of such portions of the Boundary Road System as herein agreed to be maintained and repaired by The Corporation of The Municipality of Calvin.

2.2 The effect of this Agreement is to indemnify and save harmless The Corporation of The Municipality of Calvin from any loss or damage arising from want of repair of

such portions of the Boundary Road System as herein agreed to be maintained and repaired by The Corporation of The Township of Papineau-Cameron.

4.0 TERM

This agreement shall become enacted and in effect upon the signing thereof by the parties involved and shall continue to be in force until terminated in accordance with Section 5.0.

This by-law shall be reviewed every 10 years to ensure the terms are still amicable and relevant for both municipalities.

5.0 TERMINATION

- 5.1 Either party may terminate or suspend this Agreement at any time, without cause, upon not less than thirty (90) days written notice of intention to terminate.
- 5.2 Notice to be given shall, save as otherwise specifically provided, be in writing addressed to the party for whom it is intended and shall be deemed to have been received if sent by prepaid registered mail on the third day after mailing.

IN WITNESS WHEREOF the Corporations herein have caused this Agreement to be executed by the affixing of their Corporate Seals attested by the signatures of their proper officers duly authorized in that behalf.

By The Township of Papineau-Cameron on the _____ day of _____, 2021,
by By-Law No. _____

THE CORPORATION OF THE TOWNSHIP OF PAPINEAU-CAMERON

MAYOR

CAO/CLERK-TREASURER

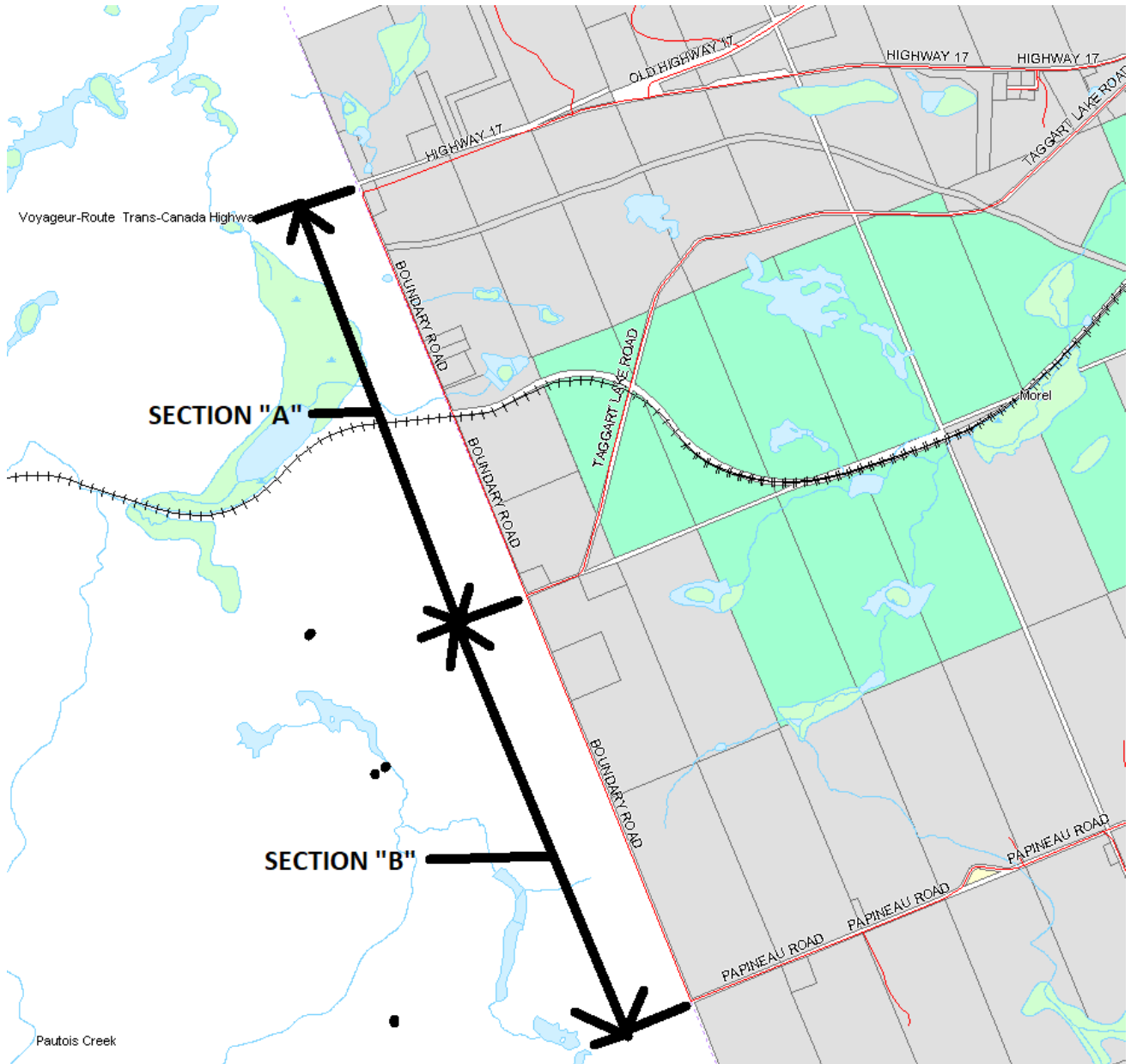
By The Municipality of Calvin on the _____ day of _____, 2021,
by By-Law No.2021-013

THE CORPORATION OF THE MUNICIPALITY OF CALVIN

MAYOR

CLERK-TREASURER

BOUNDARY ROAD AGREEMENT



CORPORATION OF THE MUNICIPALITY OF CALVIN

2021 PRELIMINARY BUDGET

		2021 BUDGET	2020 BUDGET	DIFF Yr/Yr	
2021 FINAL		Capital Costs	48,300	909,239	-860,939
	COLA is 1.1% Jan 2020 to Jan 2021 as per Stats Can April 2021	Operating Costs	1,809,151	1,716,242	92,909
REVENUES		Check	1,857,451	1,857,451	
Account		BUDGET	ACTUAL	BUDGET	
		2021	2020	2020	
1	140101110 Taxation General Levy Calculated from Original Returned MPAC Roll		(1,245,065)	(1,273,750)	
2	PLUS 1% capital specific levy increase based on previous years levy, dedicated to increasing funding available for capital assets. As identified in Asset Management Plan. (2018 Levy was \$1,269,846 x1% = \$12,698, 2019 Levy was \$1,331,317 x 1% = \$13,313, 2020 Levy was \$1,273,750 x 1% = \$12,737.50)				12,738
3	140101111 Supplementary /Omitted Additions and/or CVA Omitted or Added to MPAC Roll During the Year		(2,268)		
4	140101113 Railway Taxation CPR Taxes - estimated	(5,239)	(5,239)	(5,239)	
5	140101115 Payments in Lieu Payments Received in Lieu of Tax included in General Levy (eg. Sam Park/CEC, MTO or MNR Property)		(30,000)		
6		(5,239)	(1,282,572)	(1,278,989)	
7	ONTARIO CONDITIONAL GRANTS				
8	140103117 OMPF OMPf is a base grant paid quarterly to eligible municipalities to offset costs of services transferred from the Province under the LSR initiative (1998). The amounts are determined by a formula set by the Province. Our base OMPF for 2020 was 192,500, 2019 was 194,400, 2018 is \$194,900, 2017 was \$201,700. Our 2021 base OMPF has been set by the Province at \$191,000 - 0.78% Reduction.	(191,000)	(192,500)	(192,500)	
9	140103118 Fire Dept. One Time Grant	0	0	0	
10	140104124 Infrastructure Grants OCIF Grant - Formula Based (\$50,000 for 2021 and \$50,000 for 2020) Being Used for Traffic Barriers for the Whalley, Cruthers and Cross Bridges. NOTE: Top Up Based - No longer available as of 2019. Replaced by Investing in Canada Infrastructure Program: Rural & Northern Stream, Formula Based is still available	(100,000)	0	0	
11		(291,000)	(192,500)	(192,500)	
12					
13	14000104120 Fire Grant Provincial Annual estimate for MTO & MNR calls (based on 5 yr history), TPON Fire Grant for \$4,700 for Online Training & laptops	(9,700)	(9,943)	(5,000)	
14	140104121 Livestock Grant Prov Reimbursements under the Wildlife Compensation Program OMAFRA	(1,416)	(926)	0	
15	140104122 Library Provincial Funds which we apply for from the province and then forward to John Dixon Public Library as per our user agreement	(1,177)	(1,177)	(1,177)	
16	140104123 Other Provincial/Federal Grants Federal Gas Tax Amount for 2021 = \$32,730.04. Gas Tax Top Up of \$31,434.00 will be received in 2021 and not spent yet. Gas Tax funds available (including the above noted) \$168,000. \$5,000 Payment from OCLIF (Cannabis Fund) - Not Included in 2021 Revenue and deferred for future use. Covid 19 Funding \$20,000 Received December 2020 for 2021 and \$21,256 - Received Installments May 1 and November 1,	(41,256)	(34,700)	0	
17	140104125 Drainage Prov Grants Estimated 50% of Costs to Employ Drainage Superintendent for 2021 (\$3500) - Potential Drainage Clean Out (Carmichael) Grant (Est. \$5K)	(6,700)	4,560	(5,500)	
18		(60,249)	(42,185)	(11,677)	
19	POA REVENUE				
20	140105126 CEMC Revenue Planning to alternate years hosting mock disaster with Pap-Cam. Calvin Host 2021. No invoicing between municipalities.	0	0	0	
21	140105127 Provincial Offences Act Calvin's expected portion of POA fines estimated for 2021. No Revenue is expected in 2021. We may actually have to pay.	0	789	(200)	
22		0	789	(200)	
23	USER FEES AND SERVICE CHARGES				
24	140106130 Cemetery Revenue Sale of plots, portion of markers etc. Estimated based on avg of 6 yrs.	(800)	(4,039)	(800)	
25	140106131 Recreation Revenue Estimated 2020 Hall rental (\$100). This account to also include internal revenue for use of Gas (from Rec Gas Tank) to other departments (eg. Fire, Roads), Any monies raised from fundraising, if any.	(800)	(1,655)	(800)	
26		(1,600)	(5,694)	(1,600)	
27	LICENSES, PERMITS, FEES				
28	140107140 Building Permits Expected average demand for permits in 2021. Estimate based on past 3 years - 2018 - \$7106, 2019-\$4050, 2020 - \$6635	(4,000)	(6,710)	(4,000)	
29	140107144 Election Revenue	0		0	
30	140107143 Gen. Govt. Revenue Spectrum annual fee for tower at landfill site. Line Fences Act. NSF cheques, Film Rental Fees, etc. (2020 Received Last Ever Guardian Cheque from Tax Sale - Province now keeps any excess funds), Donation from Mayor Ian Pennell for Go Forward Strategy	(3,000)	(40,606)	(39,239)	
31	140107145 911 Revenues Installation of new signs if required	(35)	(70)	(35)	
32	140107146 Fire Dept Revenue Donations to Dept for Services provided. TC Energy Grant for \$5K - used to pay for Gas Detectors,	(6,500)	(588)	(3,000)	
33	140107148 Fire Dept. Agreements Lauder Twp residents @ \$93 ea x 23/Canadian Ecology Centre \$1041.50 - CUT IN HALF AS REQUESTED BY CEC FOR 2021 DUE TO PANDEMIC (to review and increase by December CPI annually going forward). Increase in annual from \$75 to \$90 per household in 2016 for Lauder (increased by CPI in 2021).	(3,273)	(4,498)	(4,158)	
34	140107150 Road Dept Revenue 2018 Loader Rate \$18.00/hr, Truck \$29.00/hr, Grader \$20.00/hr based on 3 yr avg. DO NOT USE as of 2018, now included as credit to 150325106				
35	140107151 Road Vehicle Truck Credits	(450)	(2,160)	(1,350)	
36	140107153 Road Vehicle Loader/Hoe Credit	(6,750)	(2,340)	(8,750)	

37	140107155 Aggregates Revenue	Funds to municipality from Aggregate Trust generated from Registered gravel pits within the municipality. 2008 was the first year of this Trust. There has also been minimal aggregate activity. Rec'd for 2020-\$2019 2019 - \$2580, 2018 - \$1800, 2017 - \$1525, 2016 - \$1479, 2015 - \$838, 2014 - \$665, 2013 - \$2445, 2012 - \$2884. Used average of 6 previous years	(1,700)	(2,020)	(1,481)
38	140107156 Road Non-machine Revenue	Outside Revenue - 2020 - Used our Trucks to Haul Gravel/Sand, Grading of Graham Road for NBMC, 2019 - \$15,000 was trade in value of old grader, Fire Wood sold.	(500)	(2,904)	(500)
39	140107160 Landfill Site	Algonquin Park (\$2000) - to be reviewed before Dec 31, 2021 (5 year contract with CPI Increase?), CEC (\$0.00 AS REQUESTED BY CEC for 20921 DUE TO PANDEMIC - tipping Fees only - Estimated to be \$600.00 - to be increased by December CPI annually), Samuel de Champlain Park (\$0) plus tipping fees (\$3500). 12 bins Columbia F.P. (\$150 ea), plus household tipping fees/fridge disposal/shingles (\$700).	(8,500)	(14,201)	(11,000)
40	140107161 Blue Box Recycling Revenue	Metal, tires, WEEE, Blue Box for 2019 is \$12,305. We no longer receive funding for Tires or WEEE.	(10,000)	(9,815)	(10,000)
41	140107162 Industrial Waste Revenue		0	0	0
42	140107170 Recreation Revenue	Recreation Committee dissolved in 2017			
43	140107172 Tax Cert., Maps, Copies, Faxes	Estimated based on 2019 Actual vs. Budget	(500)	(279)	(500)
44	140107175 Zoning Amendments	Estimating one ZBLA and one Minor Variance	(1,570)	0	(1,570)
45			(46,778)	(86,190)	(85,583)
46	PENALTIES AND INTEREST				
47	140108180 Penalty and Interest	Estimated amount charged on tax arrears throughout the year.	(14,000)	(14,003)	(15,000)
48			(14,000)	(14,003)	(15,000)
49	OTHER REVENUE				
51	140109185 Investment Income	Interest rates remain low on GIC's. Renewed Every 6 months now, Bank Interest.	(5,000)	(11,045)	(7,000)
52	140110191 Bank Loan Proceeds				
53	140110192 Transfer from Reserves Roads				0
54	140110193 Transfer from Reserves	Drainage Work estimated to be done in 2021 - 5K for Carmichael. No transfer from reserves needed.	0	(12,000)	(12,000)
55	140110194 Transfer from Reserves Fire		0		0
56	140110195 Transfer from Reserves Landfill	Reserves for landfill monitoring purposes. Next Report due in 2021.	(2,200)		0
57	140110197 Transfer from Reserves Mattawa Hospital Funds	FINAL payment from reserve 2015. (obligation complete)	0	0	0
58	140110198 Transfer from Reserves-Gas Tax	Gas Tax funds available \$168,000.			
59	140110199 Surplus from previous Yr.	Surplus 2019 was \$233,865 and in 2020 was \$145,236 (Note - Operating and Capital Budgets will also reflect any surplus applied)	(145,236)		(233,865)
60	140110203 Transfer from Working Funds Reserves	As of January 1, 2021, balance at \$233,838, Transfer \$15000 for AODA Compliance, Modernization of Website and Cyber Security	(15,000)	(675)	(5,000)
61	140110204 Transfer from Unexpended Capital	None	0	0	0
62			(167,436)	(23,720)	(257,865)
63	TOTAL REVENUES		(586,302)	(1,646,075)	(1,843,414)
64	EXPENDITURES				
65	COUNCIL				
66	150100100 Council fees	Paid monthly to Mayor and Councillors. Council is paid only for meetings attended. Increase to allow for potentially 12 special Council meetings (6 Strategic Plan Meetings and 6 extra special meetings (already have had 3 special meetings and 2 Strat Plan Meetings)	42,600	38,407	37,500
67	150100102 Mileage/Meals/ Misc Expenses	Travel costs and meal allowances for meetings etc, other misc. expenses, Training Costs (2K)	3,000	453	800
68	150100104 EHT	1.95% approx of Total Salary	831	728	750
69	150100106 Integrity Commissioner	Costs associated with the use of the Integrity Commissioner	15,000	5143.62	15000
70	150100113 CPP	CPP approximately %	1,068		770
71			62,499	44,732	54,820
72	150101100 Salaries and Benefits		107,082	104,339	103,562
73	15010101 Materials and Supplies	Office supplies & forms, Alarm System/Answering Service, employee expenses.	5,000	4,969	5,000
74	15010102 Mileage Expenses	Administration staff estimated use of personal vehicle.	1,000	706	1,000

75	150101103 Telephone and Fax	Monthly costs (\$310 x12 mths = \$3720)	3,720	2,299	3,660	
76	150101104 WSIB & EHT	5.28% approx of Total Salary	5,654	5,467	5,468	
77	150101105 Seminars, Workshops and Training	2021 Cindy Pigeau enrolled in the MLP Program Unit 3 AMCTO \$500 (online) and to enroll in MLP Program Unit 4 in Fall Session (\$500). Plus \$1000 Workshops/Training - Elections Training in the Fal (\$1000).	3,000	1,142	1,500	
78	150101106 Misc. and Memberships	Costs for annual memberships (AMO, FONOM, AMCTO etc), radio license (\$350), ePay License \$14.88/mth for support (ongoing), other misc. advertising or published notices, small misc. expenses, bereavements, E4M HR Policies Prepared, Tool kit for Community Safety and Well Being Plan	8,000	2,936	2,100	
79	150101110 Services				0	
80	150101113 CPP & EI	6.66% approx of total salary	7,356	6,889	6,901	
81	150101114 Group Ins.	Approx \$983/mth Increase received in September - approximately 5% from Sept to Dec	11,990	11,495	12,020	
82	150101115 Computer Expenses	Total support costs for Vadim system (\$8638). Cartridges for printers, parts, antivirus updates, outside services not provided by VADIM, \$8400 annual costs for Progressive plus extra \$3000 if required. Includes \$350.30/mth for wireless internet. Software support for CityWide Software (\$2542, Scan to see what needed to be done to website for AODA compliance (\$550.00) - UPGRADES FOR CYBER SECURITY - ESTIMATED AT \$5K	30,550	22,249	21,000	
83	150101116 Auditor	Grant Thornton Auditors , audit planning, prep and onsite testing, general questions re: legislation and accounting. M. Robinson re: accounting assistance for more complex adjustments, FIR, O.REG Report 284/09.	15,500	15,186	15,000	
84	150101117 Copier	NEW 5 yr Lease (to Apr 2026) copier/fax/scanner/printer @\$182/mth (\$1284/yr) includes non-refundable portion of HST, plus copy and monthly maintenance/service charges. Size of monthly flyer has increased - requiring more copies.	3,500	2,656	1,700	
85	150101118 Office Repairs	Carpet cleaning twice year. Other repairs as required.	250	80	250	
86	150101119 Donations	Reduced from \$500 to \$40 to try to help reduce costs (Covid 19)	40	0	40	
87	150101120 Lawyer Fees	Estimated cost for legal counsel/advice, drafts of new complex By-laws etc.	4,200	4,195	4,000	
88	150101121 Election				0	
89	150101123 Bank Chg, Interest	Based on past 4 yr avg.	1,900	1,298	1,900	
90	150101125 Tax Registration	Tax Sale Process		1,151	0	
91	150101126 Tax Write Offs	Estimated adjustments \$4000.	4,000	1,912	4,000	
92	150101132 Capital Expenditures	Upgrades to Website - Required for AODA, Modernization of Website	10,000	4,977	5,000	
93	150101133 Transfer to Reserves - working Funds	Transfer \$5000 for Server replacement from Surplus,	5,000	138,313	138,313	
94	150101169 Insurance	MIS Municipal Insurance Services. Re-tendered in 2016 to Feb 2020 (with 2 yr renewal option) Two Year Renewal Option Taken	10,368	9,102	9,212	
95	150101171 Postage	Stamps, mail flyers 1/mth @ \$46/mth, tax billing, courier	2,000	1,914	2,500	
96	150101174 Health and Safety	NEW Account 2012. All expenditures for all departments related to Health and Safety (eg. extinguisher inspections, PPE, Supervisor/Management training course, H & S Rep course if necessary, materials, signage, safety equipment etc.)	2,500	3,807	2,000	
97	150101187 Employee Pension Expense	All Departments are included here. Includes wage adjustments in this total. Pension Fee 2020-21 is \$737.16	9,050	6,007	8,900	
98	150101188 FCM-MAMP Project	Project Completed in 2019, Funding Received in 2020. Application made in September 2020 for Phase 2 - Still waiting to hear if application approved.	\$ -		0	
99			251,660	353,090	355,026	
100	FIRE DEPT.					
101	150200100 Salaries and Benefits	Volunteer points increase \$2500 in 2020. Volunteer points were increased by \$1000 in 2019 - Total now \$32,500. 0.25 hours/wk for cleaning of building	49,228	45,245	46,797	
102	150200101 Materials and Supplies	Medical Supplies, Fire Hall Supplies, Firefighter Gear & Safety Equipment (including cleaning and repairs).	11,000	11,816	8,200	
103	150200102 Vehicle & Mileage Expense	All expenses related to vehicles and equipment associated with vehicles (including testing, fuel, safety inspections, repairs and maintenance),(additions for 2021 -AFF Foam \$400,)	13,500	10,453	9,500	
104	150200104 WSIB & EHT	approx 5.28% of wages plus WSIB for Vol. FF	4,200	3,844	4,000	
105	150200106 Misc	Courier, Food, Firefighter Appreciation (including clothing), Firefighter Awards, other nonspecific items	5,900	4,690	5,000	
106	150200107 Hydro		1,300	1,049	1,800	
107	150200108 Heating Fuel	Heating fuel, repairs and maintenance to heating system	3,800	2,930	4,800	
108	150200109 Equip. Charges Internal				0	
109	150200113 CPP & EI	Approx 2.2% of department salaries	1,527	928	1,000	
110	150200114 Group Insurance					
111	150200132 Capital Expenditures	2 Sets bunker Gear (\$5500). Gas Detector Bump Testing (\$6500 but \$5K is from TC ENERGY GRANT - RECEIVED IN 2020 AND USED/PURCHASED IN 2021), Forestry Hose and Attack line (\$2000)	14,000	4,900	5,300	
112	150200133 Transfer to Reserves	2020 Fire Revenues from 2020 surplus (\$15029), \$10,000 to Reserves for Fire Truck.	25,029	22,386	22,386	
113	150200134 Memberships	Mutual aid, Fire fighters Assoc, Fire Chiefs Assoc. etc	720	359	720	
114	150200135 Building Maintenance	Repairs, painting, wiring interior hall. Interior hall painting, roof repair	1,600	209	1,600	

115	150200136	Bottle refills, 1/2 share of system modifications & repairs with Pap-Cam. Required hydrostatic testing on cascade system cylinders mandatory every 5 yrs (next 2020), BA bottles hydro testing (varies per year). Service contract BA's approximately \$1000.	2,900	5,518	4,975	
116	150200137	Communications	Paging (\$750), phones, radio license (\$673.52), batteries (\$322.46), dispatcher (\$1440), radios (\$750). Service/maint \$800/yr split 50/50 between fire and roads, other misc requirements.	5,000	3,900	5,500
117	150200138	Training	Outside training, workshops and courses. Bringing in outside services to provide specialized training. Training centre at landfill site. NFPA training standards requirements. ONLINE TRAINING, Laptops for training - \$4700 GRANT RECEIVED FROM TPON FOR ONLINE TRAINING	5,000	3,310	5,000
118	150200139	Fire Prevention	Pamphlets, brochures, smoke detectors, CO detectors, public event, advertising etc.	500	183	300
119	150200140	Payments to Other Fire Dept				
120	150200142	Forest Fire Expense	MNR Forest Fire Agreement. No longer have an expiry date, to be reviewed by Mar 31/20 - Done)	660	657	650
121	150200169	Insurance	Additional Fire Fighter Coverage added in Sept 2020	6,961	6,781	6,538
122	150200402	Loan payment	Fire Truck Purchased 2015 (Debenture) - to be completed June 2025.	20,000	20,000	20,000
123	150200404	Interest Fire Truck	Fire Truck Interest on Debenture Loan 2021	2,040		2,507
124	150200187	Fire Pension Exp				
125			174,865	149,160	156,573	
126	Community Emergency Measures					
127	150210100	Salaries and Benefits	CEMC \$2000.	2,000	1,432	2,000
128	150210101	Mileage and Supplies	CEMC Mileage and Services	1,500	60	1,500
129	150210104	WSIB & EHT	Approx 4% of Dept salary	75	63	75
130	150210110	Services		0		0
131	150210113	CPP & EI	Approx 7% of Salary for dept.	112	34	112
132	050210138	Training		2,000	183	2,000
133	150210133	Transfer to Reserves	Reserve fund for emergency management from surplus. Has \$3007 opening 2018	0		0
134			5,687	1,772	5,687	
135	ROAD DEPARTMENT					
136	ROADS OVERHEAD					
137	150300100	Salaries and Benefits	All roads wages are included in this G/L account for Budget purposes. No Increase in Salaries for 2020 To Reduce costs (Covid 19)	123,963	108,012	120,004
138	150300101	Material and Supplies	All to Office & Shop Expense			
139	150300102	Mileage Expense	Approx \$12,000/yr Based on mileage per month submitted to A/P	12,000	11,647	11,600
140	150300103	Telephone, Cell	Garage phone, Cell phone (based on Calls approx \$75/mth) and calls (road super)	1,500	1,402	1,500
141	150300104	WSIB & EHT	All Road dept included here. 5.28% of Total Salaries	6,545	5,577	6,545
142	150300105	Seminars, Workshops, Memberships	Includes training (eg. Propane/every three years beginning 2017 @\$135 approx p.p., wheel end course, grader operator, plow operator)	2,000	1,738	2,000
143	150300106	Misc				
144	150300107	Hydro		1,800	1,382	1,800
145	150300108	Heating Fuel	Garage and Sand dome (Estimated)	8,600	8,595	8,600
146	150300110	Services Roads		500	445	
147	150300113	CPP & EI	All roads Dept included here. Approx 6.51% of department salaries	8,315	6,790	8,075
148	150300114	Group Insurance	Approx \$1002/mth plus 5% for increase in Sept	12,224	11,732	12,250
149	150300120	Lawyer Fees	Complex By-law Review and Legal Counsel	5,000		5,000
150	150300132	Capital Expenditures	Guard Rails for 3 Bridges, Replacement of Roof (OCIF) and Siding for Public Works Garage (ICIP-COVID).	235,000		
151	150300133	Transfer to Reserves	Transferring \$30,000 for future road/bridge work from 2020 surplus. Bridge study Required in 2022. (\$5000 every two years, raise \$2500 per year, 1st year(2021) transfer to Road Reserve, 2nd year (2022) transfer it out and add an additional \$2500)	32,500	30,000	30,000
152	150300135	Building Maintenance	Doors, furnace cleaning	2,000	362	2,000
153	150300149	Small Tools	Wrenches, hoses, tools etc., others under \$1000, \$1000 New Brush Saw	2,200	1,280	2,200
154	150300150	Office and Shop Expense	Supplies, radio license (\$210), paint, oxygen, acetylene, cylinder lease. Service/maint of communication system @\$800/yr split 50/50 with Roads and Fire -Plow Blades, Grader Blades, Nuts and Bolts	10,000	9,622	10,000
155	150300169	Insurance		10,691	9,484	9,600
156	150300182	Water System	Water Use in Garage and maintenance to water system at 40% (Rec has other 60%) Cisterns flushed at 2019 & 2021 at approximately \$1500 - No Longer in Use (Drilled Well Now)			
157	150300184	Transfer to Cap fund				
158	150300402	Interest Grader	2019 Grader Interest	3,120	4894.44	5098.00
159	150300404	Payment on Grader	Grader Payments 12 x \$3013.83	36,166	71,005	70,801
160	150300187	Roads Pension Exp	For budget purposes all Pension expenses are included under Admin.			
161			514,124	283,966	307,073	

162	HARDTOP MAINTENANCE				
	150310100				
	Salaries and				
163	Benefits				
	150310101	Resurfacing Aug 2019 - 1 load cold mix required 2019 - New Sweeper	5,200	4,957	5,200
164	Materials and	Brushes (\$1700)			
	Supplies				
	150310104				
165	WSIB&EHT				
	150310106				
166	Misc. Hardtop				
	150310110				
167	Services				
	150310113				
168	CPP&UIC				
169			5,200	4,957	5,200
170	DITCHING				
	150311100				
	Salaries and				
171	Benefits				
	150311101		500	362	500
172	Materials and	Straw, Filter Cloth, Wooden Stakes, Paint			
	Supplies				
	150311110	Possible Option of Renting Mid Size Excavator (Battlefield) for same value as hiring outside source. Do all Ditching in House NOTE: Landfill site needs cover materials from ditching.	15,000	14,441	15,000
173	Service				
174			15,500	14,803	15,500
175	GRAVEL PATCHING				
	150312100				
	Salaries and				
176	Benefits				
	150312101	"A" gravel 1200T@\$10/T (Picked Up) 10-12 loads of gravel for the Fire Truck	12,000	12,139	12,000
177	Materials and	Access Point			
	Supplies				
	150312110				
178	Services				
179			12,000	12,139	12,000
180	GRADING				
	150313100				
	Salaries and				
181	Benefits				
	150313101				
182	Materials and				
	Supplies				
	150313110				
183	Services				
184			0	0	0
185	DUST LAYER				
	150314100				
	Salaries and				
186	Benefits				
	150314101	96000 ltrs (extra load) @ 20.5¢ ltr + tax (to \$19,280), skid of Magnesium	20,280	19,782	19,720
187	Materials and	Flake (\$1000)			
	Supplies				
	150314110				
188	Services				
189			20,280	19,782	19,720
190	GRAVEL RESURFACING				
	150315100				
	Salaries and				
191	Benefits				
	150315101	52/km gravel road in twp. 6 yr life span on newly gravelled 2 lane Rd. A	30,000	30,374	30,000
192	Materials and	Gravel, 3000T @ 10.00(picked up), \$15.00 Delivered			
	Supplies				
	150315110				
193	Services				
194			30,000	30,374	30,000
195	SAFETY DEVICES				
	150316100				0
	Salaries and				
196	Benefits				
	150316101	New Road Side Municipal Signs, Caution signs. Speed signs, Marker Cones	3,000	978	1,600
197	Materials and	Detour Signs (\$2500)			
	Supplies				
	150316110		4,000	3,552	3,500
198	Services	Railway lights \$888 x4 = \$3552 plus Miscellaneous			
199			7,000	4,530	5,100
200	BRIDGES AND CULVERTS				
	150317100				
	Salaries and				
201	Benefits				
	150317101	327 culverts in tp. Average lifespan is 30-35 years. Misc Culvert Failure	8,000	6,439	8,000
202	Materials and	replacements average 6-10 new culverts annually			
	Supplies				
	150317106				
203	Misc Bridges				
	150317110	Bridge study Required in 2022. (\$5000 every two years, raise \$2500 per year, 1st year(2021) transferred to Road Reserve, 2nd year (2022) transfer it out and add an additional \$2500). Invoice for 2020 Bridge Study was paid in 2021 when the invoice was received. Culvert installation-NBMCA Permit Required \$855	8,355	187	6,000
204	Services				
205			16,355	6,627	14,000
206	ROADSIDE MAINTENANCE				
	150318100				
	Salaries and				
207	Benefits				
	150318101				
208	Repairs & maintenance				
	mower				
	150318106	Mechanical Brushing RoadsideS - THERE IS AN OPTIONAL BRUSHER	10,000		
209	Materials and	ATTACHMENT FOR THE LOADER - ESTIMATED COST \$40k)			
	Supplies				
	150318110		3,000		
210	Services	Roadside grass cutting -			
211			13,000	0	0
212	SNOWPLOWING				
	150319100				
	Salaries and				
213	Benefits				

214	150319101 Materials and Supplies			
215		0	0	0
216	SANDING			
217	150320100 Salaries and Benefits			
218	150320101 Materials and Supplies	36,000	32,479	32,000
219	3000T @ 11.00 plus 200T of A gravel for ice storms @\$11.00/T			
220		36,000	32,479	32,000
221	ICE BLADING			
222	150321100 Salaries and Benefits			
223		0	0	0
224	THAW CULVERTS			
225	150322100 Salaries and Benefits			
226	150322101 Materials and Supplies			
227		0	0	0
228	STAND BY WAGES			
229	150323100 Salaries and Benefits	4,502	3,033	3,500
230	Nov 1 - Apr 30 weekends only @\$72 per weekend/per worker on standby, Current Standby Rate is \$4.64. Includes WSIB/EHT and CPP			
231		4,502	3,033	3,500
232	MAIN RD. EXPENDITURES			
233	150324100 Salaries and Benefits			
234	150324101 Material & Supplies			
235	150324106 Misc.			
236	150324110 Services			
237		0	0	0
238	TRUCK EXPENDITURES			
239	150325100 Salaries and Benefits			
240	150325101 Repair and Maintenance	25,000	28,912	20,000
241	Standard Repair, new tires, auger chains, clutch brake, differential Exhaust Gas Cooler, Engine Repairs.			
242	150325106 Fuel and Oil	25,000	20,403	25,000
243	Estimated for two trucks			
244		50,000	49,315	45,000
245	GRADER EXPENDITURES			
246	150326100 Salaries and Benefits			
247	150326101 Repair and Maintenance	4,000	2,851	4,000
248	150326106 Fuel and Oil	8,000	7,231	8,000
249	DEF fluid Required, Tier E Engine on New Grader			
250		12,000	10,083	12,000
251	LOADER/HOE EXPENDITURES			
252	150327100 Salaries and Benefits			
253	150327101 Repair/Maint	5,500	6,828	3,000
254	Note that covering at landfill is very hard on loader tires. New Set of Tires Annually			
255	150327106 Fuel and Oil	5,500	4,953	5,500
256		11,000	11,782	8,500
257	STEAM JENNY			
258	150328100 Salaries and Benefits			
259	150328101 Repair and Maintenance			
260	None anticipated			
261	150328106 Fuel and Oil	500	0	500
262	Propane 4 x \$124			
263		500	0	500
264	PROJECTS AND IMPROVEMENTS			
265	1503292100 Salaries and Benefits			
266	150329101 Materials and Supplies			
267	150329109 Equip. Charges			
268	150329110 Outside Services			
269		0	0	0
270	TOTAL ROADS			
271		747,462	483,870	510,093
272	ENVIRONMENTAL SERVICES			
273	LANDFILL			
274	150400100 Salaries and Benefits	41,941	36,213	42,521
275	Staff, including students and costs for Roads to dump and cover (4 hrs/every 2 wks).			
276	150400101 Materials and Supplies	3,000	7,032	11,000
277	Signage, pass cards \$275 etc. Calcium (10 bags - \$500), paint and repairs to buildings \$1200,Fridge freon removal \$1000,			
278	150400102 Mileage Expenses	700	465	700
279	Mileage for courses, inspections, pick up supplies			
280	150400103 Communications			
281	No Cell			
282	150400104 WSIB & EHT	2,214	1,905	2,317
283	Approx 5.28%			

270	150400105 Seminars and Workshops		200	100	200
271	150400106 Misc	Advertising, flyers, etc.	200	121	200
272	150400109 Internal Equipment charges	Costs for use of public works equipment to cover Misc equipment work at site (150 hrs) - New Rates for use of Roads Equipment	6,750	4,365	7,650
273	150400110 Outside Services	Miller Urso Survey of Landfill - last done 2018 due every 5 yrs (next 2023). Work done to tipping edge.			
274	150400113 CPP & EI	Approx 6.83%	2,948	2,144	2,998
275	1500400114 Group Insurance				
276	150400126 Landfill	Tax Write Off for Landfill	800	713	775
277	150400132 Capital Expenditures				0
278	150400133 Transfer to Reserves	For Landfill Closure.	20,000	2,200	2,200
279	150400146 Monitoring of Wells	2021 monitoring expected to be - \$11,600 Well Monitoring and Lab Analysis, monitoring report is \$4400 (\$2200 raised in 2020 from reserves - see above), Capacity Review Letter due in 2023.	16,000	11,189	12,000
280	150400147 Recycling Other	Includes hazardous waste disposal (\$560), Metal, WEEE, Tires.	1,000	538	1,000
281	150400175 Blue Box Recycling	Miller Waste Recycling - Number may change depending on Single Stream Recycling	10,000	7,253	12,000
282	150400187 Landfill Pension Exp	All pension is budgeted under Admin.			
283	150400183 Compaction	Operational costs of compactor, fuel, repairs, parts etc.	3,000	1,186	1,500
284			108,753	75,423	97,061
285	HEALTH SERVICES				
286	150500100 Salaries and Benefits Cemetery	Includes gravedigger.	6,642	5,812	6,200
287	150500101 Materials and Supplies Cemetery	Locate/replace caps and pins, Lawtractor repair, Lawtractor gas	500	476	500
288	150500102 Mileage expense		250	258	250
289	150500104 WSIB & EHT	Approx 5.28%	351	307	326
290	150500108 Health Unit	2020 Levy to Calvin was \$18,634. Decrease of -8.06%.	17,133	17,133	18,634
291	150500109 Equip. Charges		450		450
292	150500110 Outside Services	Possible tree removal, damage, headstone repair	500		500
293	150500113 CPP & UIC	Approx. 6.83%	467	412	421
294			26,293	24,398	27,281
295	SOCIAL SERVICES				
296	150600110 DNSSAB	2020 levy was \$237,881 (increase + 1.92%).	242,459	237,890	237,881
297	150600111 Mattawa Seniors Home	To begin budgeting funds for 25 year commitment to Seniors Home. Estimated Total from 2016 is \$3,809,500 over 25 years split between 4 local municipalities. Based on 2011 population Calvin's population (568) our annual portion is \$578,400.43/25 yrs = \$23,136.07/yr/12 = \$1928.01/mth x 6 mths beginning in June 2021	11,568		13,496
298	150600112 Casselholme	2021 Levy apportionments. 2021 increase over 2020 is 4.41%. 2019 Levy is \$46,809. 2018 Levy was \$42,739 (increase of 9.5%)	50,357	48,228	48,228
299	150600168 Mattawa Hosp Staff Recruitment	\$1250 annually - Dr. Recruitment and \$1250 Dr. incentive (6 yr period to 2020/21)	2,500	2,500	2,500
300	150600181 Transfer to Reserve Mattawa Seniors Home	Annual payments estimated to be \$23,136.07 (calculation made a number of years ago). Raised in advance to help reduce the amount to be collected when payment is required.	23,136	23,136	23,136
301			330,020	311,754	325,241
302	RECREATION EXPENSE				
303	150700100 Salaries and Benefits	Student wages are included here.	58,214	48,250	49,489
304	150700101 Materials and Supplies	Janitorial supplies, lawn equip. repair and gas, tools, maintenance, grounds maintenance, drinking water for hall . Every 5 Yrs replace pads AED pads (if not used next due 2022).	5,600	4,510	5,600
305	150700102 Mileage Expenses		800	586	800
306	150700104 WSIB & EHT	Approx 5.28%	3,074	2,590	3,035
307	150700105 Seminars and Workshops		200	380	200
308	150700106 Misc		200		200
309	150700107 Hydro Hall		4,000	3,471	4,000
310	150700108 Heating Hall	Fuel and minor repair to heating system. Furnace replaced with propane furnace in 2017, reduced costs.	4,000	2,855	5,000
311	150700109 Internal Equip. Charges Services	Various Rec grounds/rink. Backhoe required for grounds work	0	135	2,000
312	150700110 Outside Service	Electrical Work required for LED Lights and Hall Updates. Carried over from last year.	2,000	1,145	2,000
313	150700113 CPP & EI	Approx 6.83%	4,092	3,466	3,927
314	150700114 Group Insurance	960/mth x 12 Plus estimated 5% for increase in September	12,120	11,201	12,000
315	150700132 Capital Expenditures	Possible Projects - Snow Blower, Furnace for rink building (ROUGH ESTIMATE), Amable Du Fond Signs and Garbage Bins	14,000	(2,956)	8,000

316	150700133 Transfer to Reserves	Capital Building Maintenance and Equipment Replacement	5,000		
317	150700135 Building Maintenance	Community Centre Entrance Renovations, Bathroom Updating and General Building Maintenance. Difference in Budget and Actual for 2020 is due to the donation of the Dishwasher for the kitchen.	1,000	8,698	3,000
318	150700153 Rink and Sportscentre	Hydro (\$2000), Leveling of Rink Surface and Rink Liner (\$3500) Other repairs - boards and nets, Door Seal Kits. Playground Inspection annually (\$750 in 2020).	8,600	5,372	7,750
319	150700155 Smith Lake Boat Launch	Repair and maintenance to dock and area as required. Gravel for the parking area, lumber and foam for docks	1,000	1,401	1,500
320	150700156 Library	\$1177 from Provincial grant applied for.	1,177	1,177	1,177
321	150700169 Insurance	Low Risk Insurance added in late 2018	3,229	2,983	2,883
322	150700171 CRC Postage				
323	150700182 Water system Maintenance	Sampling of Water at Lab Quarterly - 6 test to prove secure, plus two regular tests. U/V system maintenance	1,500	257	1,500
324	150700186 Rec. Committee Expense				
325	150700187 Recreation Pension Exp	Budgeted in Admin			
326					
327			129,806	95,519	114,061
328		PLANNING AND DEVELOPMENT			
329	150800100 Salaries and Benefits				
330	150800101 Materials and Supplies				
331	150800104 WSIB & EHT				
332	150800110 Services	CGIS GPS contract includes Calvin portion of shared costs with Pap-Cam for Building Module (Total Cost is 9275/yr). Planner annual retainer fee - Unknown at this time - estimated at \$5000. MBEDC is no longer in existence.	14,275	11,046	14,057
333	150800113 CPP & UIC				
334	150800158 Zoning	Anticipated once ZBL Review is complete - Unknown at this time due to Planner yet to be determined.	3,000	0	3,000
335	150800160 East Nipissing Planning Board	Estimated \$2500 annual fee to remain constant in order to be able to fulfill our requirement for OP and Zoning review.	2,500	2,500	2,500
336	150800161 Zoning Amendments	Minor Variance or Zoning amendment applications. (budgeted 1 Minor variance @\$520 and 1 ZBLA at \$1050)	1,570	0	1,570
337	150800162 Assessment Services	MPAC - 2018 was \$13,418. Increased to \$13,543 for 2019	13,650	13,647	13,637
338	150800163 Municipal Drainage	Drain costs for drainage superintendent and reporting \$3500 which is 50% recoverable through OMAFRA, \$1700 to be recorded in Revenues. Clean Out of Drain (Carmichael) potentially in 2021 - Estimated 5K, fully recoverable through grant (see account # 1-4-0104-125 (\$5K Revenue))	6,700	3,495	12,000
339			41,695	30,688	46,764
340		BUILDING			
341	150900100 Salaries and Benefits	No Building Staff - Contracted through Papineau Cameron			
342	150900101 Materials and Supplies				
343	150900102 Mileage Expenses		500	271	500
344	150900104 WSIB & EHT				
345	150900105 Seminars, Courses, Workshops	For any new training required	700	50	700
346	150900106 Misc	Updates to Building Code	300	221	300
347	150900110 Building Services/Papineau Cameron	Contract with Papineau Cameron for Shared Services of CBO Shane Conrad. Includes services invoiced by Papineau Cameron on a monthly basis. Numbers based on 2018/2019/2020 percentage of permits plus rate increase	28,000	21,937	28,000
348	150900113 CPP& UIC				
349	150900120 Lawyer Fees	Legal	1,000		1,000
350	150900133 Transfer to Reserve	\$9000 in reserve at 2020 prior to budget.			
351	150900169 Insurance	MIS Insurance Services	1,893	1,468	1,486
352			32,393	23,946	31,986
353		ENFORCEMENT			
354	150950100 Salaries and Benefits	By-Law enforcement. (Canine control and all departments). Increased hours due to increased case load and new parking by-law - Suggestion - take hours from Cemetery	1,218	1,618	1,200
355	150950101 Livestock Valuer/ Fence Viewer/ Canine Expense	Difference between 2020 budget and actual is due to the OWDCP payment in 2020. 2021 is \$500 for Livestock Valuers and \$1386 for OWDCP Payment.	1,886	1,019	150
356	150950102 Mileage Expense	Mileage animal control	250	236	250
357	1500950104 WSIB & EHT	Approx 5.28%	65		65
358	150950106 Misc	Vet Charges for Injured Animals \$500 (if not used put into reserves to build up to \$5000 over 10 years),	1,000	485	2,000
359	150950113 CPP & UIC	Approx. 6.83%	86	110	81
360	150950141 Policing Services	2021 Group of 4 Policing Costs \$93,872 (7823/mth)+ estimated \$500 for 2021 Operating costs for Police Services Bd. - Court Transportation Revenue is Unknown at this time.	94,372	102,502	102,430

361	150950143 911 Maintenance	CERB Contract (billed annually - \$337.72). Signs and Posts	500	745	500
	150950144 Conservation		10,362	9,913	9,913
362	Authority	Operating budget \$5752 + Capital budget \$4610 = \$10362			
	150950145 Animal Control	Vet Unit \$350, forms, \$100 per animal to North Bay Humane Society(max 15 per yr)	2,000	350	2,000
364			111,739	116,978	118,589
365		TOTAL EXPENDITURES	2,022,872	1,711,331	1,843,182
366					

367			<u>2021</u>		
368	TOTAL 2021 LEVY	Base levy 2021	1,436,570		
369	Cindy Pigeau	PLUS 1% of previous years Levy - Increase to Reserves for AMP (Infrastrucutre)	12,738	To be transferred to Reserve for future Infrastructure as per AMP	
370	Clerk-Treasurer	2021 Levy	1,449,308		13.78275 % Levy change
371	"A"	2020 Levy	<u>1,273,750</u>		
372		\$ increase 2021 over 2020	<u>175,558</u>		

MUNICIPALITY OF CALVIN
2021CT26 REPORT TO COUNCIL

REPORT DATE: **May 6, 2021**
ORIGINATOR: **Cindy Pigeau – Clerk-Treasurer**
SUBJECT: **Emergency Control Group Meeting Summary – May 5/21**

The Emergency Control Group met electronically on Wednesday, May 5, 2021 by Zoom.

In regards to Key Legislation changes – Stay At Home Order is still on until May 20th. There is a question of whether it will be extended or not due to it ending just before a long weekend.

Temporary Pandemic Pay has been extended until May 20th.

We are entering Phase 2 now - Workers who can't work from home are now eligible to book their vaccines as of May 6.

The Emergency Plan – No Changes.

The Emergency Control Group – No Changes. Plan is up to date.

The Municipal State of Emergency still remains in effect.

Old/New Business – Need further clarification on what is deemed essential in terms of construction. Rene and Cindy to look into it further and get back to the group.

Respectfully submitted;
Cindy Pigeau
Clerk-Treasurer