

**AGENDA – Regular Meeting of Council**  
**Wednesday, June 10<sup>th</sup>, 2020**  
**6:00 pm**  
**Magnetawan Community Centre**

Page

**STANDARD BUSINESS**

- 1.1 Call to Order
- 1.2 Adoption of the Agenda
- 1.3 Disclosure of Pecuniary Interest
- 1.4 Adoption of Previous Minutes

**FINANCIAL STATEMENTS**

- Daniel Longade and Jessica Dion, Baker Tilly – presentation of 2019 Financial Statements

**STAFF REPORTS, MOTIONS AND DISCUSSION**

- 2.1 Report from Public Works Superintendent Scott Edwards, Award Tender for 2020-05 Roadside Brushing
- 2.2 Discussion Community Centre Roof
- 2.3 Legal Correspondence, Gordon Point Road Turnarounds
- 2.4 Correspondence received from Erica Kellogg, Village of Burks Falls Physician Recruitment and Retention Incentives
- 2.5 Draft By-law Limited Service Agreement Schneider (Westbrook)
- 2.6 Draft By-law Site Plan Agreement Schneider (Westbrook)
- 2.7 Draft By-law Private Roads Grant
- 2.8 Correspondence received from Magnetawan Central School Grade 8 graduating class of 2020
- 2.9 Correspondence received from Almaguin Highlands Secondary School Graduation Awards Program
- 2.10 Discussion on July Council meetings
- 2.11 Legal Correspondence, Short Term Rentals

**MUNICIPAL BOARDS AND COMMITTEE MINUTES**

- 3.1 Almaguin Community Economic Development (ACED) Minutes April 20, 2020
- 3.2 Almaguin Highlands Health Centre May 8, 2020
- 3.3 Magnetawan Community Development Committee (MCDC) June 2, 2020

**CORRESPONDENCE**

- 4.1 The Corporation of the City of Brantford Resolution Essential Workers Day
- 4.2 Northumberland County Resolution Ministry of Natural Resources and Forestry
- 4.3 Correspondence from Canada Summer Jobs Grant Received, Summer Students
- 4.4 Correspondence from Magnetawan Agricultural Society, Cancellation of 2020 Fall Fair
- 4.5 Correspondence from Magnetawan Lions Club, Thank You Helping Seniors Meal Delivery
- 4.6 Correspondence from John Theriault 2020 Almaguin Community Economic Development (ACED) Budget

## **APPROVAL OF ACCOUNTS**

5.1 Accounts in the amount of \$ 597, 097.91

## **BY-LAWS**

6.1 Private Roads Grant

6.2 Appoint Laura Brandt, Acting Deputy Clerk

6.3 Site Plan Agreement Schneider (Westbrook)

6.4 Limited Service Agreement Schneider (Westbrook)

6.5 Agreement with Noranheim Holdings Corp for Block 17, Rosskopf Road

## **CLOSED SESSION**

In accordance with Section 239(2) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, Council shall proceed into Closed Session in order to address matters pertaining to: (c) a proposed or pending acquisition or disposition of land by the municipality or local board (sale of lands 28 Church Street and Sale of Shore Road Allowance) and (b) personal matters about an identifiable individual, including municipal or local board employees (OHSA investigation)

## **CONFIRMING BY-LAW AND ADJOURNMENT**

7.1 Confirm the Proceedings of Council and Adjourn

## COUNCIL MEETING MINUTES May 20, 2020

The regular meeting of the Council of the Corporation of the Municipality of Magnetawan was held at the Magnetawan Community Centre and streamed electronically for public viewing through "Go To Meeting" on Wednesday, May 20<sup>th</sup>, 2020 at 1:00 p.m. with the following present:

Mayor Sam Dunnett  
Deputy Mayor Tim Brunton  
Councillor John Hetherington  
Councillor Brad Kneller  
Councillor Wayne Smith

Staff: Kerstin Vroom, CAO/Clerk, and Laura Brandt, Acting Deputy Clerk, were present for the entire meeting. Caitlin Deevey, By-law Officer, was present for her respective section.

### STANDARD BUSINESS

#### 1.1 Call to Order

The meeting was called to order at 1:00 p.m.

#### 1.2 Adoption of the Agenda

*RESOLUTION 2020-125 Brunton-Smith*

*BE IT RESOLVED THAT BE IT the Council of the Municipality of Magnetawan adopts the agenda as amended to include as item 2.12 Request for Fees Waived CJ Smith and under Closed Session: (b) personal matters about an identifiable individual, including municipal or local board employees (OHS investigation).*

*Carried.*

#### 1.3 Disclosure of Pecuniary Interest

Mayor Dunnett stated that should anyone have a disclosure of pecuniary interest that they could declare the nature thereof now or at any time during the meeting.

\*Mayor Dunnett, Councillor Hetherington, Councillor Brunton all declared a pecuniary interest for Agenda item 2.5 due to being members of the Magnetawan Lions Club.

#### 1.4 Adoption of Previous Minutes

*RESOLUTION 2020-126 Smith-Brunton*

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan adopts the minutes of April 29, 2020 as copied and circulated.*

*Carried.*

## STAFF REPORTS, MOTIONS AND DISCUSSION

- 2.1 Report from By-law Enforcement Officer Caitlin Deevey, By-Law 2019 Year in Review  
*RESOLUTION 2020-127 Brunton-Smith*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the Report from the By-Law Enforcement Officer Caitlin Deevey, By-Law 2019 Year in Review.*  
*Carried.*
- 2.2 Report from Public Works Superintendent Scott Edwards, Award of Roadside Mowing 2020/2021  
*RESOLUTION 2020-128 Smith-Brunton*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the report from Public Works Superintendent Scott Edwards, Award of Roadside Mowing 2020 & 2021, and awards the contract to Scott Johnston for the 2020 season at \$8,500.00 and the 2021 season \$8,750.00.*  
*Carried.*
- 2.3 Report from Public Works Superintendent Scott Edwards, Award of CASE 850K Dozer Repair 2020  
*RESOLUTION 2020-129 Kneller-Hetherington*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the report from Public Works Superintendent Scott Edwards, Award of CASE 850k Dozer Repair 2020, and awards the contract to ACF Inc in the amount of \$16,223.91.*  
*Carried.*

Direction was given to Staff that as trailers and/or boats are surrendered to the landfill, that the municipality will advertise them to the public 'as is where is' as part of the reuse centre's initiative for a period of 30 days prior to disposal.

- 2.4 Report from Public Works Superintendent Scott Edwards, Update on Waste Diversion at Chapman and Croft Landfill Sites  
*RESOLUTION 2020-130 Brunton-Smith*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives and approves the report from Public Works Superintendent Scott Edwards, update on waste diversion at Chapman and Croft Landfill Sites to continue to allow residents to bring lawn mower and small engines (with the fuel removed) as we receive revenue for scrap and that the price of fiberglass boats and campers be increased effective immediately to \$5.00 a foot to offset the cost of disposal.*  
*Carried.*
- 2.5 Correspondence from Magnetawan Lions Club, Donation Purchase and Installation Pavilion Curtains

\*Mayor Dunnett, Councillor Hetherington, Councillor Brunton all declared a pecuniary interest for Agenda item 2.5 due to being members of the Magnetawan Lions Club; they all left the room and refrained from any discussion.

*RESOLUTION 2020-131 Smith-Kneller*  
*BE IT RESOLVED that the Council of the Municipality of Magnetawan is appreciative of the Magnetawan Lions Club's offer to purchase shade curtains for the pavilion to help prevent the sun from softening and melting the ice during the winter season;*  
*AND gratefully accepts their offer to purchase and install same.*  
*Carried.*

2.6 Correspondence from Patti Paul, Magnetawan 2020 Farmers Market  
*RESOLUTION 2020-132 Brunton-Smith*  
*WHEREAS the Council of the Municipality of Magnetawan understands the economic and health concerns surrounding the current COVID19 pandemic;*  
*AND WHEREAS, the Province has permitted the opening of Farmers Markets with an approved plan from the Public Health Unit to help mitigate the spread of COVID19;*  
*NOW THEREFORE BE IT RESOLVED, that the Municipality agrees in principle with the opening of the Magnetawan Farmer's Market as proposed by Patti Paul, Manager, with the understanding that the municipal public washrooms will be closed, appropriate insurance coverage, including a specific COVID19 rider if applicable, is obtained, and that all other applicable federal and provincial laws are adhered to as well;*  
*AND FURTHER THAT Council approves the reduction in the rental rate of 50% while the provincial restrictions governing the pandemic are in effect.*  
*AND FURTHER THAT Council reserves the right to revoke this approval at any time.*  
*Carried.*

2.7 Draft Motion HazMat Days  
*RESOLUTION 2020-133 Kneller-Hetherington*  
*WHEREAS The Municipality of Magnetawan has successfully run previous Hazardous Waste Days with Brendar Environmental Inc;*  
*AND WHEREAS Section 4.1.1. of the Municipality's Procurement By-law outlines that Council has ultimate authority over expenditures;*  
*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan approves using Brendar Environmental Inc for the 2020 HazMat Days proposed on Saturday June 06, 2020 and Saturday October 03, 2020 with costing of \$1,995.00 per event, \$385.00 per truck, plus specific costs per item disposal.*  
*Carried.*

Direction was given to Staff to investigate taking hazardous materials at our landfill sites and report back to Council.

2.8 PSD Ontario Regulation 588/17 Compliant Asset Management Plan Project Proposal April 2020  
*RESOLUTION 2020-134 Kneller-Hetherington*  
*WHEREAS, the Council of the Municipality of Magnetawan commits to conducting the following activity in its proposed project submitted to the Federation of Canadian Municipalities' Municipal Asset Management Program to advance our asset management program:*  
*• O.Reg 588/17 Compliant Asset Management Plan Development;*  
*AND WHEREAS, \$6,500.00 has been allocated in the 2020 budget towards the costs of this initiative;*  
*AND WHEREAS, PSD Research Consulting Software has submitted a proposal to support this initiative;*  
*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan directs staff to apply for a grant opportunity from the Federation of Canadian Municipalities' Municipal Asset Management Program for Asset Management Plan Development in Magnetawan.*  
*Carried.*

2.9 Correspondence from Dave Gray, 2020 Almaguin Economic Development (ACED) Budget  
*RESOLUTION 2020-135 Hetherington-Kneller*  
*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the correspondence from Dave Gray, EcD, ACED revising the 2020 DRAFT budget;*  
*AND HEREBY, approves the 2020 Revised Draft Budget as presented.*  
*Carried.*

- 2.10 Correspondence from Bell Canada, Request for Consent for Buried Cable  
*RESOLUTION 2020-136 Brunton-Smith*  
*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan approves request from Bell Canada for the placement of approximately 8km of submarine cable in Ahmic Lake provided that Bell Canada has approval from the Ministry of Natural Resources and Forestry as well as the Minister of Fisheries, Oceans, and the Canadian Coast Guard and ensures that there is no disturbance to the fish habitat and environmentally protected lands as outlined in the Municipality's Official Plan and Comprehensive Zoning By-law.*  
*Carried.*
- 2.11 Response from Burk's Falls, Physician Retention  
*RESOLUTION 2020-137 Brunton-Smith*  
*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the correspondence from Erica Kellog, Admin Asst. regarding the Burk's Falls' Physician Recruitment and Retention Incentives.*  
*Carried.*
- 2.12 Request for fees waived, CJ Smith  
*RESOLUTION 2020-138 Kneller-Hetherington*  
*NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Magnetawan has reviewed the request from CJ Smith for the registration of the deed for Part 2 Plan 42R-21411 (travelled road) to the Municipality and waives the fee.*  
*Defeated.*

#### **MUNICIPAL BOARDS AND COMMITTEES MINUTES**

- 3.1 Magnetawan Community Centre Board Minutes February 6, 2020  
*RESOLUTION 2020-139 Brunton-Smith*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the Municipal Boards and Committee Minutes as copied and circulated.*  
*Carried.*

#### **CORRESPONDENCE**

- 4.1 Municipality Taxes and Interest owing as of May 01, 2020
- 4.2 Request for Tender 2020-05 Roadside Brushing
- 4.3 Correspondence sent to Broadband Fund, Support for Bell's Application to CRTC Broadband Fund
- 4.4 Notice of Cancellation Almaguin Community Hatchery Program
- 4.5 New Horizons for Seniors Program Application of Interest
- 4.6 Contribution to Parry Sound Area CB & DC Operations Thank You  
*RESOLUTION 2020-140 Hetherington-Kneller*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan receives the Correspondence as copied and circulated.*  
*Carried.*

#### **APPROVAL OF ACCOUNTS**

- 5.1 Accounts in the amount of \$ 238, 056.51  
*RESOLUTION 2020-141 Kneller-Brunton*  
*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan approves the accounts in the amount of \$238,056.51 as presented.*  
*Carried.*

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### **CLOSED SESSION**

In accordance with Section 239(2) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, Council shall proceed into Closed Session in order to address matters pertaining to: (c) a proposed or pending acquisition or disposition of land by the municipality or local board (sale of lands) and (b) personal matters about an identifiable individual, including municipal or local board employees (OHSA investigation)

#### *RESOLUTION 2020-142 Brunton-Smith*

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan moves to a closed session at 2:25 pm pursuant to Section 239(2) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, as the subject matter being considered consists of: (c) a proposed or pending acquisition or disposition of land by the municipality or local (sale of lands) and (b) personal matters about an identifiable individual, including municipal or board local board employees (OHSA investigation)*

*Carried.*

#### *RESOLUTION 2020-143 Hetherington-Brunton*

*BE IT RESOLVED THAT the Council of the Municipality of Magnetawan returns to open session at 3:10 pm.*

*Carried.*

### **CONFIRMING BY-LAW AND ADJOURNMENT**

#### 7.1 Confirm the Proceedings of Council and Adjourn

##### *RESOLUTION 2020-144 Hetherington-Smith*

*BE IT RESOLVED THAT by Council of the Municipality of Magnetawan that the Confirming by-law is now read a first, second and a third time, passed, signed by the Mayor and the Clerk, sealed with the seal of the Corporation and engrossed in the by-law book;*

*AND FURTHER THAT, this regular meeting is now adjourned at 3:15 pm to meet again on Wednesday June 10, 2020 at 6:00 pm or at the call of the Chair.*

*Carried.*

Approved by:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

# AUDIT FINDINGS REPORT

Presented to The Corporation of the  
Municipality of Magnetawan

Prepared by Baker Tilly SNT  
June 10, 2020





# PURPOSE OF THE REPORT

We have been engaged to express an audit opinion on the consolidated financial statements of The Corporation of the Municipality of Magnetawan ("the Municipality") for the year ended December 31, 2019. We have substantially completed our audit and are pleased to report our findings to date.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Members of Council. This report should be read in conjunction with the draft consolidated financial statements and our audit report thereon.

We have received full cooperation during the course of our audit and unrestricted access to all documents, books and records. We did not encounter any significant difficulties during the audit.

This report is intended for use by the Council only.



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# RESPONSIBILITIES

AUDITOR	COUNCIL	MANAGEMENT
<p>Express an opinion on whether the consolidated financial statements present fairly, in all material respects, the consolidated financial position and results of its consolidated financial performance and its consolidated cash flow for the year in accordance with Canadian Public Sector Accounting Standards.</p> <p>Perform the audit in accordance with Canadian generally accepted auditing standards.</p>	<p>Act as an objective, independent liaison between the auditor and management.</p> <p>Assist in the planning process when appropriate.</p>	<p>Ensure consolidated financial statements are prepared and presented in accordance with Canadian Public Sector Accounting Standards.</p> <p>Ensure completeness of information with regards to financial records and data and provide information on non-compliance, illegal acts, related party transactions.</p>

# RESPONSIBILITIES (CONT'D)

AUDITOR	COUNCIL	MANAGEMENT
<p>Assess risk that the consolidated financial statements may contain material misstatements that, individually or in the aggregate are material to the consolidated financial statements as a whole.</p> <p>Assessing the accounting policies used and their application.</p>	<p>Meet with the auditor prior to the release and approval of the audited consolidated financial statements to review the audit, disclosure and compliance issues.</p> <p>Review selection of accounting policies.</p>	<p>Ensure proper controls are in place to prevent and detect fraud and error, assess risk and provide information on any fraud or suspected fraud.</p> <p>Ensure proper recognition, measurement and disclosure for selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims and contingent gains and losses.</p>

# RESPONSIBILITIES (CONT'D)

## AUDITOR

Assessing the significant estimates made by management.

Examine on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements.

## COUNCIL

Review and approve draft consolidated financial statements.

Advise auditor of any issues of disclosure, governance, fraud or illegal acts.

## MANAGEMENT

Provide a written confirmation of significant representations to the auditor.



## INITIAL PLANNING

- Assess and respond to engagement risk
- Assessment of audit management process
- Enhance understanding of the Municipality and accounting processes
- Determine planning materiality
- Perform walkthroughs
- Establish an overall audit strategy



## DEVELOP THE AUDIT PLAN

- Assess risk at account balance and potential error levels
- Plan use of working papers
- Plan substantive and control tests



## EXECUTE THE AUDIT PLAN

- Perform substantive and control tests including sampling techniques facilitated with the use of ActiveData and TeamMate Analytics
- Review completion documents and working papers for areas with significant or high risk



## REPORT & ASSESS PERFORMANCE

- Obtain management representations
- Complete engagement reporting
- Issue audit report and management letter
- Summarize audit results
- Assess engagement quality





## OUR AUDIT APPROACH

We determined, based on our understanding of internal controls, that limited reliance would be placed on the system of internal controls due to this being the initial audit engagement.

We adopted a substantive approach for the audit.

# AUDIT RISKS AND RESULTS

There were no significant audit risks identified.



# SIGNIFICANT FINDINGS FROM THE AUDIT



## **Audit Opinion**

The Independent Auditor's Report will be issued without modification.

## **Accounting Policies**

No new accounting policies were adopted in the current year.

## **Key Estimates**

Key estimates in the consolidated financial statements include:

- Landfill closure and post-closure costs;
- Useful life of tangible capital assets and related amortization.

# MATERIALITY

*Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.*

FACTORS	COMMENTS	AMOUNT
Basis for calculation	Total expenditures.	\$5,719,512
Factor Used	Upper end of the range accepted by Canadian Auditing Standards.	2.50%
Overall Materiality	Level at which misstatements individually or in aggregate would affect the decisions of the users of the consolidated financial statements.	\$143,000
Performance Materiality	Amount that is used when determining the extent of substantive testing.	\$121,500
Trivial Error Threshold	Matters identified during the audit, which are trivial.	\$7,150



# MISSTATEMENTS

Misstatements are categorized as corrected audit misstatements and uncorrected audit misstatements. These include disclosure deficiencies, as well.

## **Significant Misstatements**

On the following page we have aggregated uncorrected misstatements identified during the course of our audit. Management has not corrected these misstatements because the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the consolidated financial statements as a whole.

We have not found any misstatements or unadjusted items that exceed materiality.

# MISSTATEMENTS (CONT'D)

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Income		Balance Sheet		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
Understated salaries and benefits accrual	73,349	73,349	-	(73,349)	-
a) Totals		73,349	-	(73,349)	-
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		73,349	-	(73,349)	-
d) Effect of unadjusted misstatements from previous year's errors		-	-	-	-
e) Aggregate likely misstatements (c + d)		73,349	-	(73,349)	-
f) Final overall materiality		143,000	143,000	143,000	143,000
g) Amount remaining for further possible misstatement (f - e)		69,651	143,000	69,651	143,000





# INDEPENDENCE

Canadian auditing standards require us to confirm our independence with Council and those responsible with governance.

To our knowledge, BTSNT has no independence issues in the following areas:

- Holding a financial interest, either directly or indirectly, in the Municipality;
- Holding a position, either directly or indirectly, that gives the right of responsibility to exert significant influence over the financial or account policies of the Municipality;
- Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with the Municipality;
- Economic dependence on the Municipality; and
- Provision of services in addition to the audit engagement.



# OTHER MATTERS

## **Related party transactions**

All related party transactions are disclosed in the notes to the consolidated financial statements.

## **Significant unusual transactions**

No significant transactions were entered into by the Municipality that you should be aware of.

## **Significant matters discussed with management**

There were no significant matters arising from the audit discussed with management and no disagreements.



## **Internal control recommendations and management letter**

We will not be issuing a management letter, as we did not identify any deficiencies in internal control.

No instances of illegal acts, fraud, intentional misstatements or errors were noted during the audit.

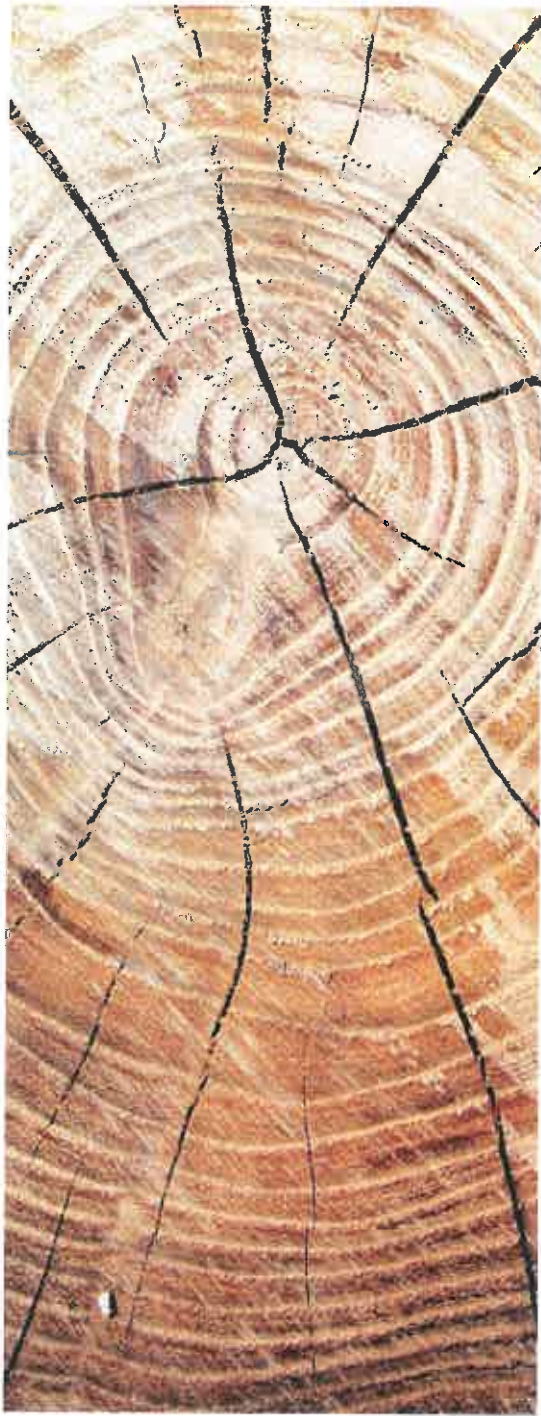
No instances of non-compliance of laws and regulation were identified during our audit.

## **Written representations requested from management**

We request that management prepare a letter to us reaffirming various representations that were provided to us and we have relied upon.







# CONCLUSION

We are ready to release the consolidated financial statements subject to completion of the following:

- Receipt of signed management representation letter;
- Completing our discussion with Council; and
- Receipt of evidence of Council approval of the consolidated financial statements.

# KEY DELIVERABLES

## KEY DELIVERABLES

## EXPECTED DATE

Present draft consolidated financial statements to Council.

June 10, 2020

Issue audited consolidated financial statements.

June 24, 2020





THANK YOU

We would like to take this opportunity to note our appreciation to management and administrative personnel for their cooperation and assistance.

We welcome any feedback on our performance as we strive to continually improve our service.

## Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit and Accounting
- Private Enterprise
- Public Markets

## Advisory

Across our advisory service lines, we get to the essence of value drivers, so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate and Organizational Governance
- Human Resources
- Financial and Risk Management
- Government Funding Applications
- Succession Planning
- Marketing and Client Strategy



**Local insight meets  
global reach**

**4**  
offices

**14** partners      **90** professionals

## IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security and Data Protection
- Network Assessment
- Infrastructure Recommendations and Implementation
- Backup Solutions

## Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers and Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate Finance
- Restructuring and Recovery

## Tax


Our Tax Services are designed to meet your business tax compliance and consulting needs.

- Tax Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

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**Now, for tomorrow**



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# **Comparative Analysis**

## **December 31, 2019**

**The Corporation of the  
Municipality of Magnetawan**



## **Independent Auditor's Report**

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Municipality of Magnetawan as at December 31, 2019, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

# Statement of Financial Position

	Actual 2019	Actual 2018	Over (under) Compare to PY	Comments
<b>Financial Assets</b>				
Cash and cash equivalents	2,044,975	1,925,818	119,157	annual surplus and timing of receipts/payments
Taxes receivable	414,127	385,680	28,447	R
Accounts receivable	405,380	313,191	92,189	one-time dumping fees receivable and increase in HST due to capital projects near end of year
Investment in Lakeland Holding Ltd.	696,066	669,606	26,460	R
Other current assets	15,774	7,489	8,285	R
Assets held for sale	396,720	-	396,720	land and building held to be sold
	<u>3,973,042</u>	<u>3,301,784</u>	<u>671,258</u>	
<b>Liabilities</b>				
Accounts payable and accrued liabilities	456,053	590,798	(134,745)	timing of payments, cheques mailed before y/e
Deferred revenue	38,392	35,908	2,484	R
Deferred revenue - obligatory reserves	95,034	87,362	7,672	R
Municipal debt	910,000	1,040,000	(130,000)	scheduled debt repayment
Landfill closure and post-closure	882,500	1,377,000	(494,500)	engineer report received, re-evaluation of post-closure costs, monitoring costs are expected to be lower than what was recorded in prior years - thus the decrease
	<u>2,381,979</u>	<u>3,131,068</u>	<u>(749,089)</u>	
<b>Net Financial Assets</b>	<u>1,591,063</u>	<u>170,716</u>	<u>1,420,347</u>	
<b>Non-Financial Assets</b>				
Tangible capital assets	15,726,312	15,427,992	298,320	additions of \$1.7M offset by amortization of \$0.9M less disposal of asset held for sale of \$0.4k
Prepaid expenses	146,836	117,931	28,905	R
Inventory of supplies	72,149	37,618	34,531	R
	<u>15,945,297</u>	<u>15,583,541</u>	<u>361,756</u>	
<b>Accumulated Surplus</b>	<u>17,536,360</u>	<u>15,754,257</u>	<u>1,782,103</u>	

# Statement of Operations

	Budget 2019	Actual 2019	Actual 2018	Over (under) Budget	Over (under) Compare to PY	Comments
Net taxation	4,754,172	4,782,133	4,440,634	27,961	341,499	R
User charges	17,080	10,617	14,912	(6,263)	(4,095)	R
Gvmt grants and transfers	1,224,823	1,205,042	1,160,558	(19,781)	44,484	R
Lakeland Holding Ltd. Income	-	26,460	51,956	26,460	(25,496)	R
Other	670,360	612,659	616,994	(57,701)	(4,335)	land sales less than budgeted due to not all them occuring
	<u>6,666,435</u>	<u>6,637,111</u>	<u>6,285,054</u>	<u>(29,324)</u>	<u>352,057</u>	
General government	910,002	878,511	853,240	(31,491)	25,271	R
Protection services	1,243,074	1,106,232	1,081,533	(136,842)	24,699	nothing unusual, most dept's under budget
Transportation services	2,630,470	2,291,597	2,048,596	(338,873)	243,001	nothing unusual, most dept's under budget
Environmental services	445,607	(5,896)	453,803	(451,503)	(459,699)	\$494k recovery of expenses due to revised landfill report
Health services	396,134	283,060	298,486	(113,074)	(15,426)	did not spent all budgtd funds on building - planning - \$46k; nothing unusual in other dept's
Social and family services	520,190	520,190	516,349	-	3,841	R
Recreational and cultural services	626,569	638,844	600,082	12,275	38,762	R
Planning and development	12,000	6,974	16,576	(5,026)	(9,602)	R
	<u>6,784,046</u>	<u>5,719,512</u>	<u>5,868,665</u>	<u>(1,064,534)</u>	<u>(149,153)</u>	
Annual surplus (deficit) before other	<u>(117,611)</u>	<u>917,599</u>	<u>416,389</u>	<u>1,035,210</u>	<u>501,210</u>	
Gvmt grants & transf capital - prov	713,848	685,456	136,376	(28,392)	549,080	R
Gvmt grants & transf capital - fed	176,957	179,048	92,710	2,091	86,338	R
Annual surplus	<u>773,194</u>	<u>1,782,103</u>	<u>645,475</u>	<u>1,008,909</u>	<u>1,136,628</u>	



# Statement of Operations - Expenditures

	Budget 2019	Actual 2019	Actual 2018	Over (under) Budget	Over (under) Compare to PY	Comments
Salaries, wages and benefits	1,794,325	1,817,834	1,652,073	23,509	165,761	R
Interest on long term debt	24,883	24,883	28,095	-	(3,212)	R
						\$494k recovery of expenses due to revised landfill report, nothing unusual in remainder of expenses, many sub-dept's came in under budget
Materials, contracted services, etc	4,106,838	3,018,795	3,316,033	(1,088,043)	(297,238)	
Amortization	858,000	858,000	872,464	-	(14,464)	R
	<u>6,784,046</u>	<u>5,719,512</u>	<u>5,868,665</u>	<u>(1,064,534)</u>	<u>(149,153)</u>	



# Budget Reconciliation

Municipal Budgeted surplus	\$ -
Adjustments for PSAB compliance	
Debt to be issued net of principal payments	130,000
Acquisition of tangible capital assets (budgeted as expenses)	1,582,472
Amortization	(858,000)
Contributions to reserves	404,694
Contributions from reserves	<u>(485,972)</u>
Budgeted surplus per financial statements	<u>\$ 773,194</u>

## Surplus Reconciliation

Surplus per financial statements	1,782,103
----------------------------------	-----------

### Adjustments for PSAB compliance

Debt to be issued net of principal payments	(130,000)
---	-----------

Change in landfill closure and post closure liability	(494,500)
---	-----------

Net change in tangible capital assets	(298,320)
---------------------------------------	-----------

Increase in equity in Lakeland Holding Ltd.	(26,460)
---	----------

Contributions to reserves	(834,609)
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Magnetawan Public Library surplus	11,428
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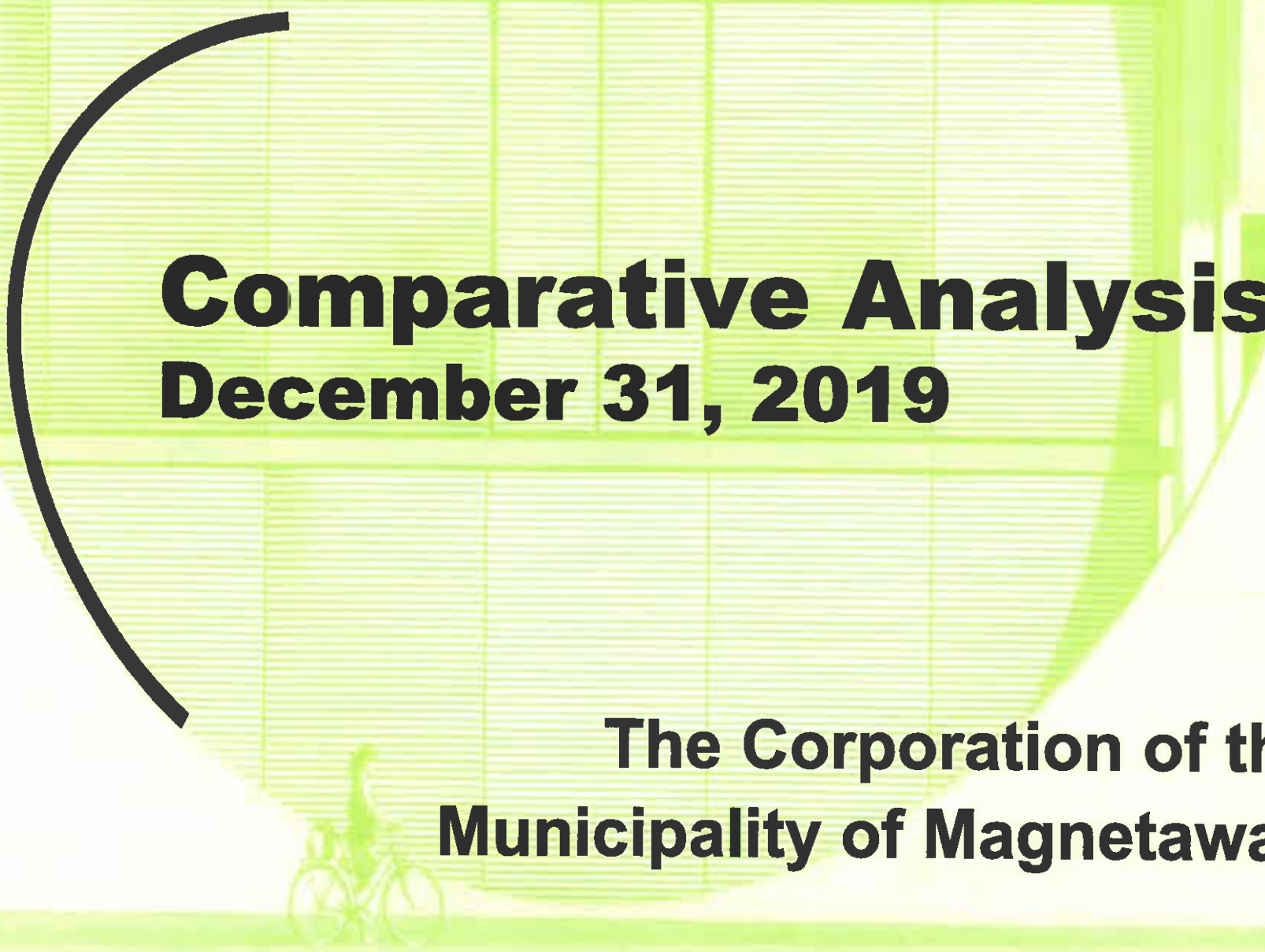
Heritage Board deficit	(9,642)
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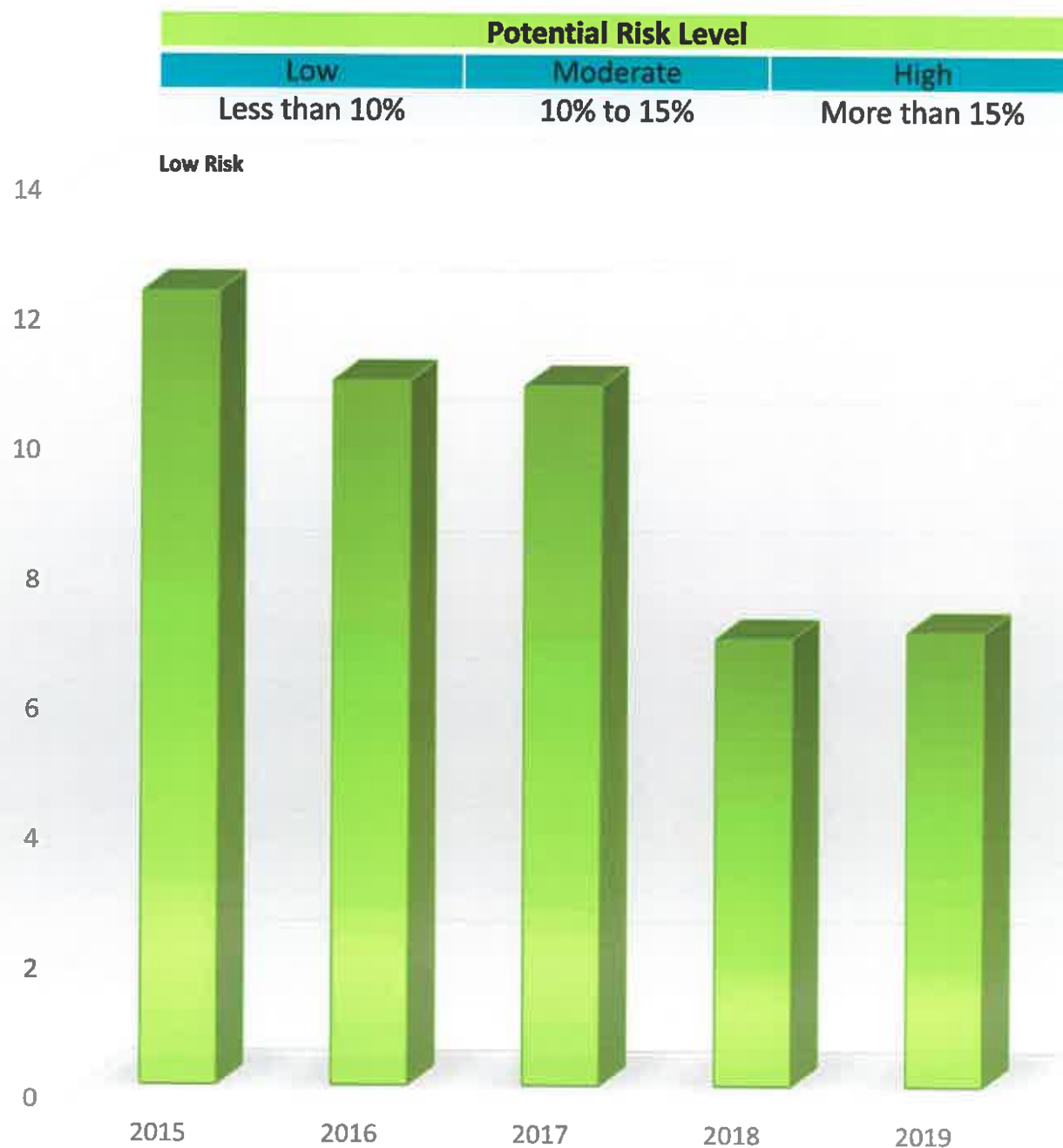
A large, light green stylized graphic of a building with a grid pattern, partially enclosed by a thick black curved line on the left side. At the bottom left, there is a small silhouette of a person riding a bicycle.

# **Comparative Analysis**

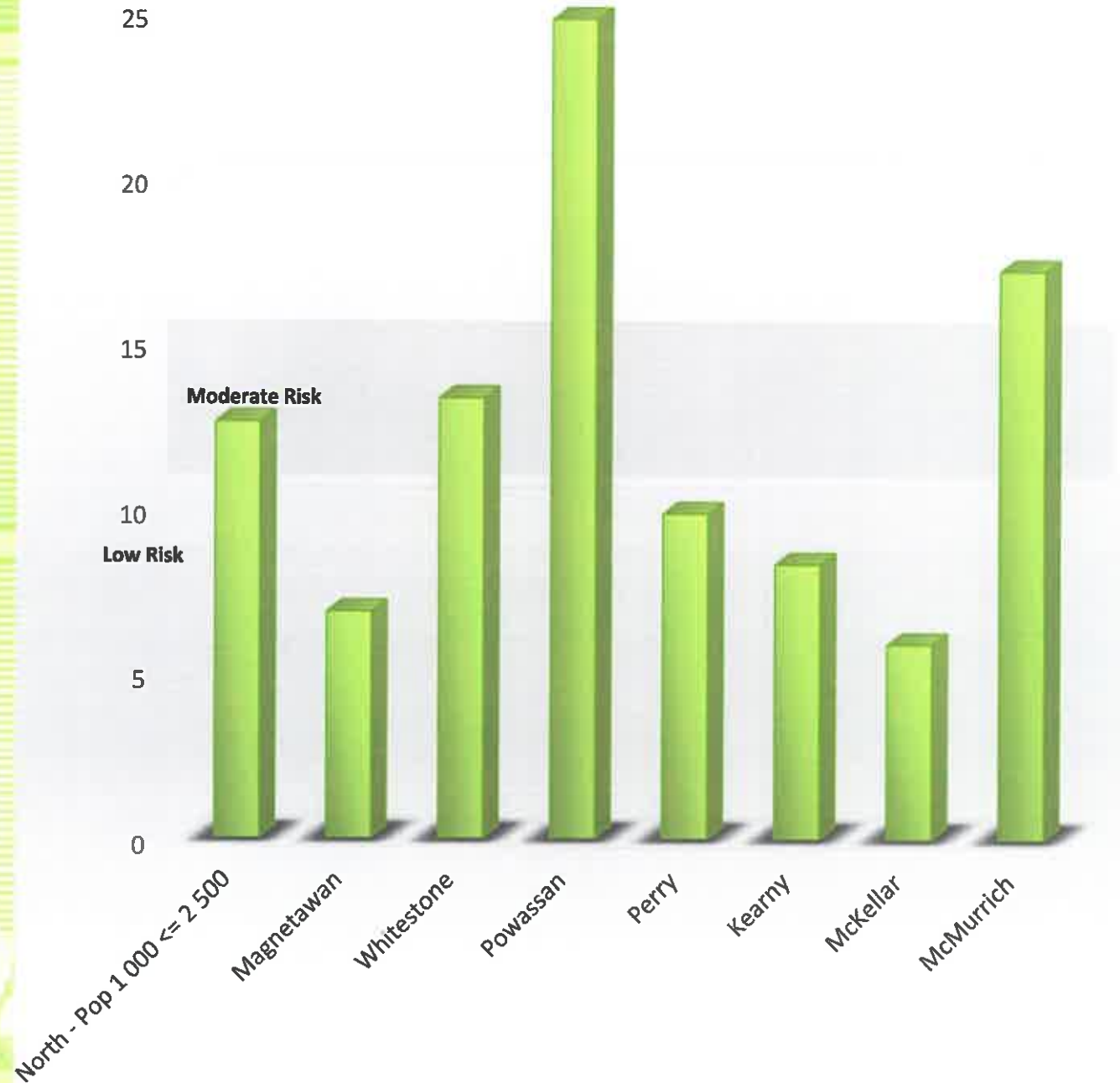
## **December 31, 2019**

**The Corporation of the  
Municipality of Magnetawan**

# Tax Arrears Ratio – 5 Year Trend

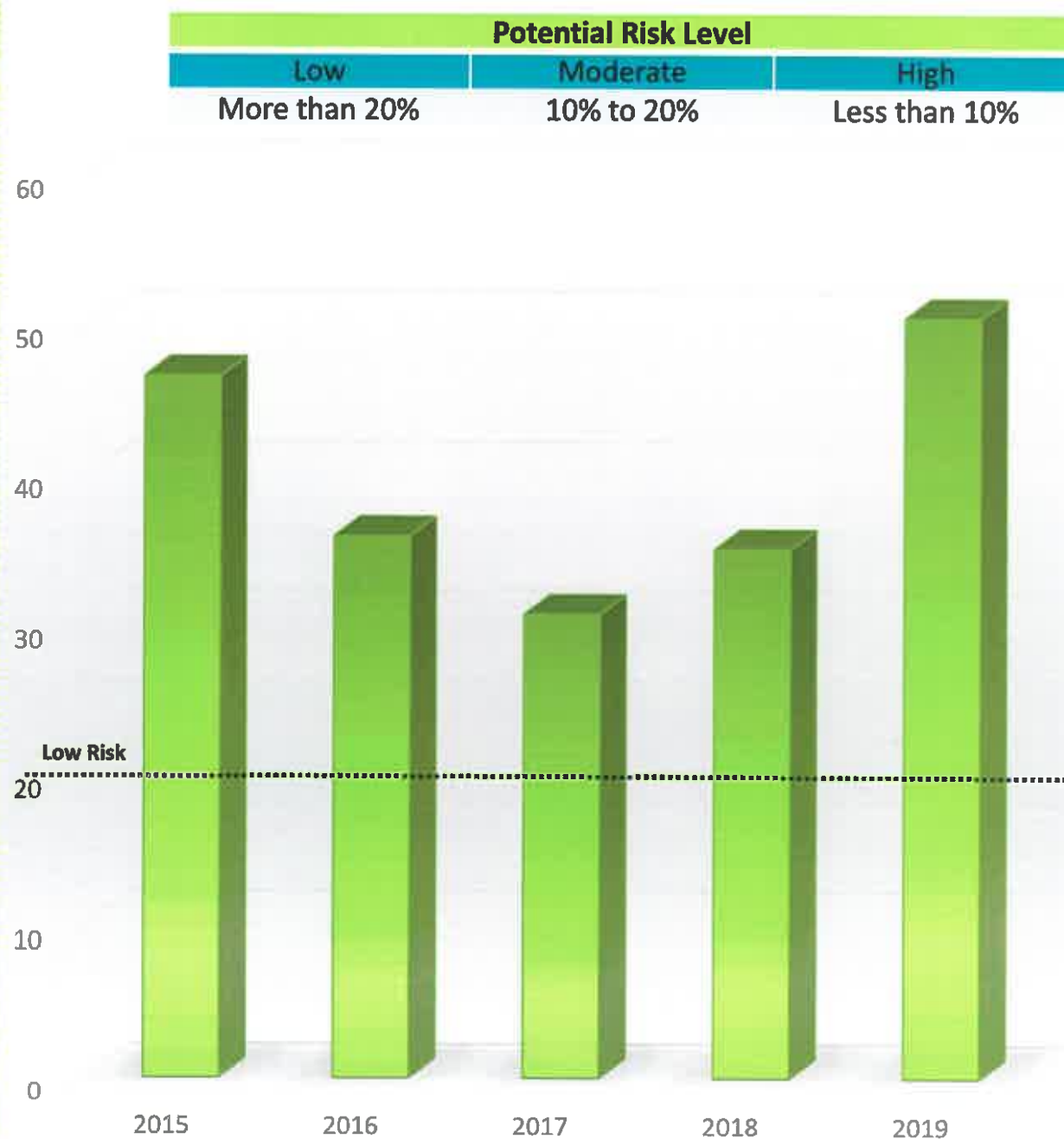


# Tax Arrears Ratio (2018)

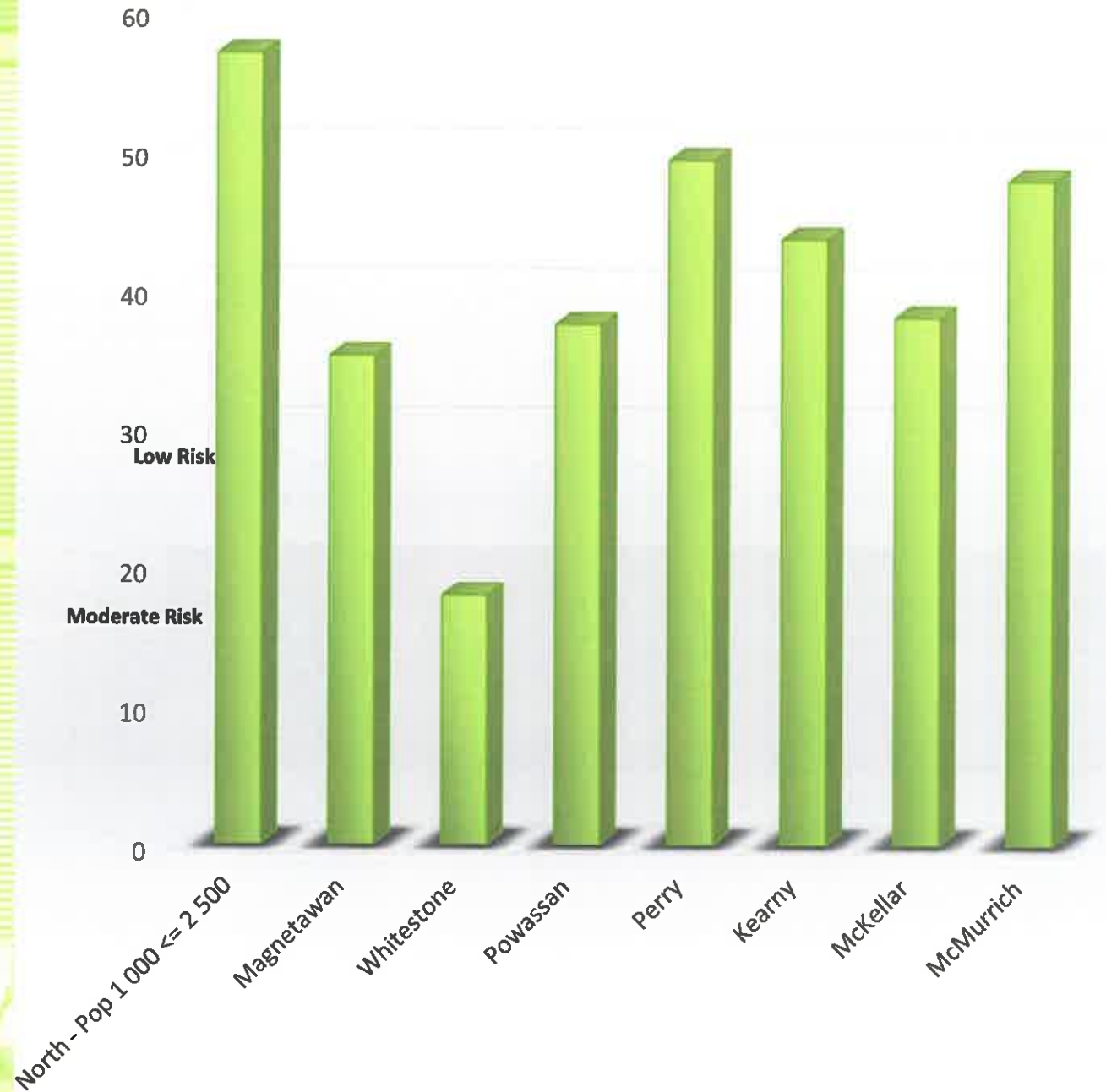




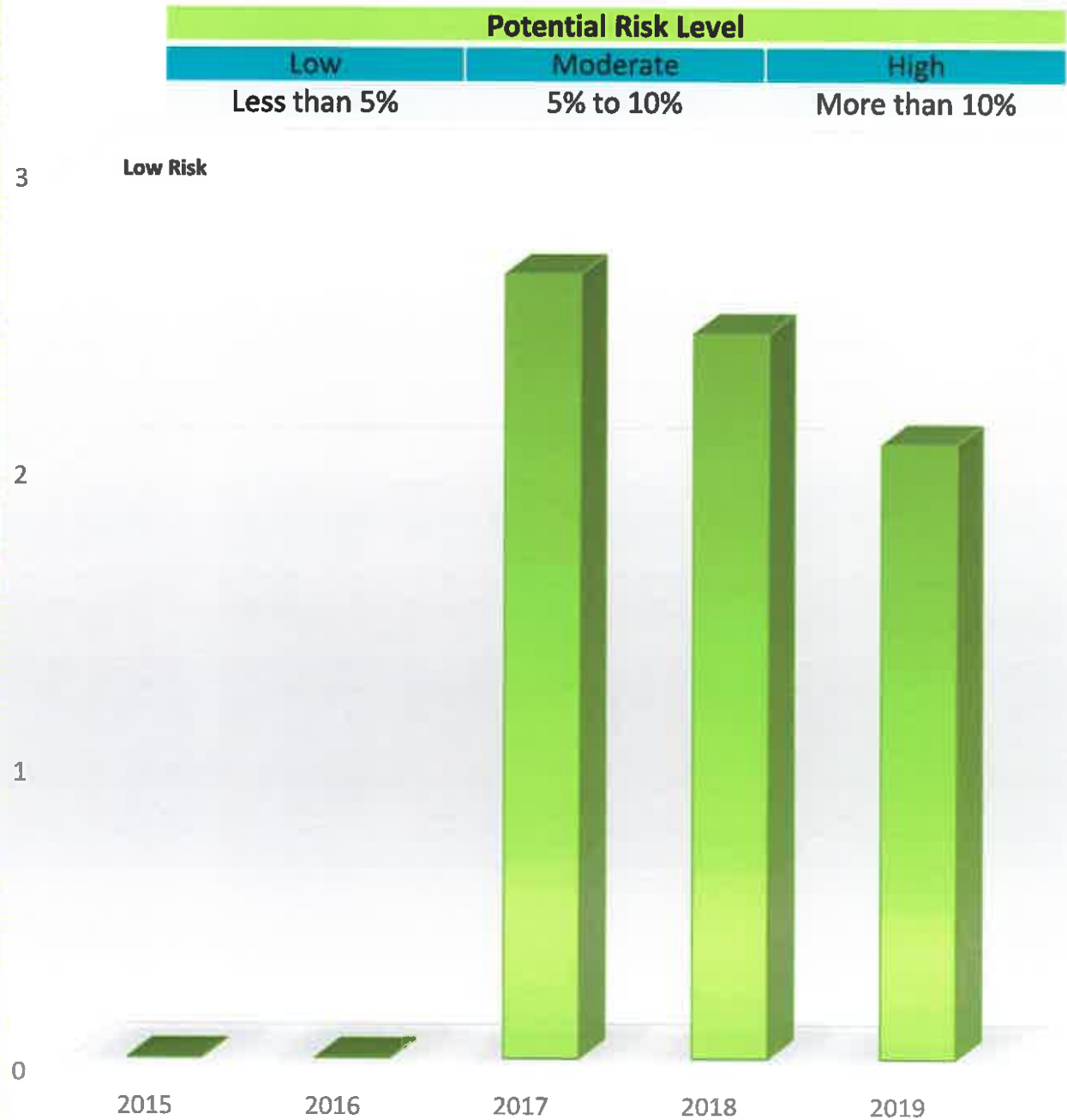
# Total Reserves Ratio – 5 Year Trend



## Total Reserves Ratio (2018)

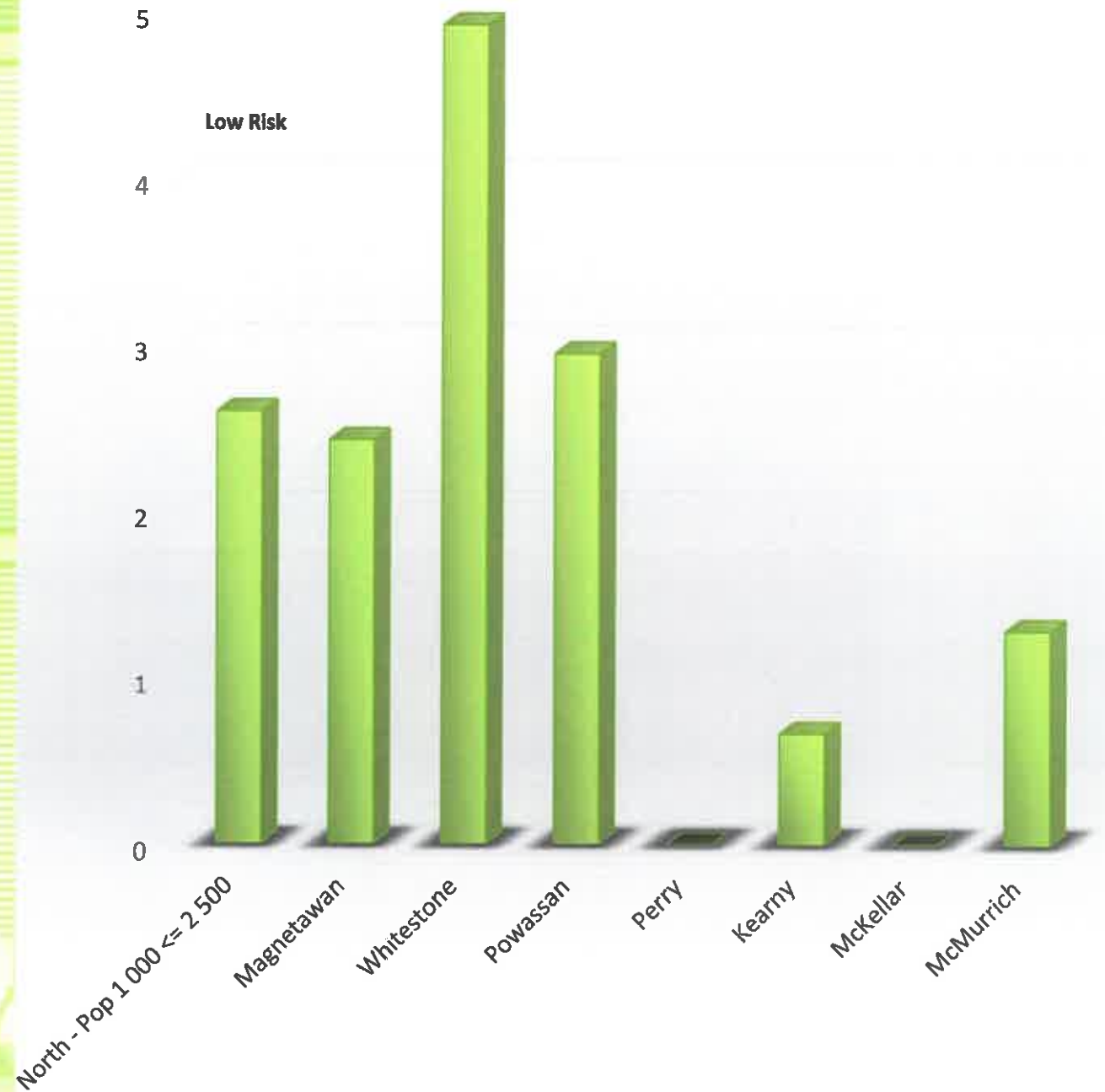


# Debt Servicing Cost – 5 Year Trend

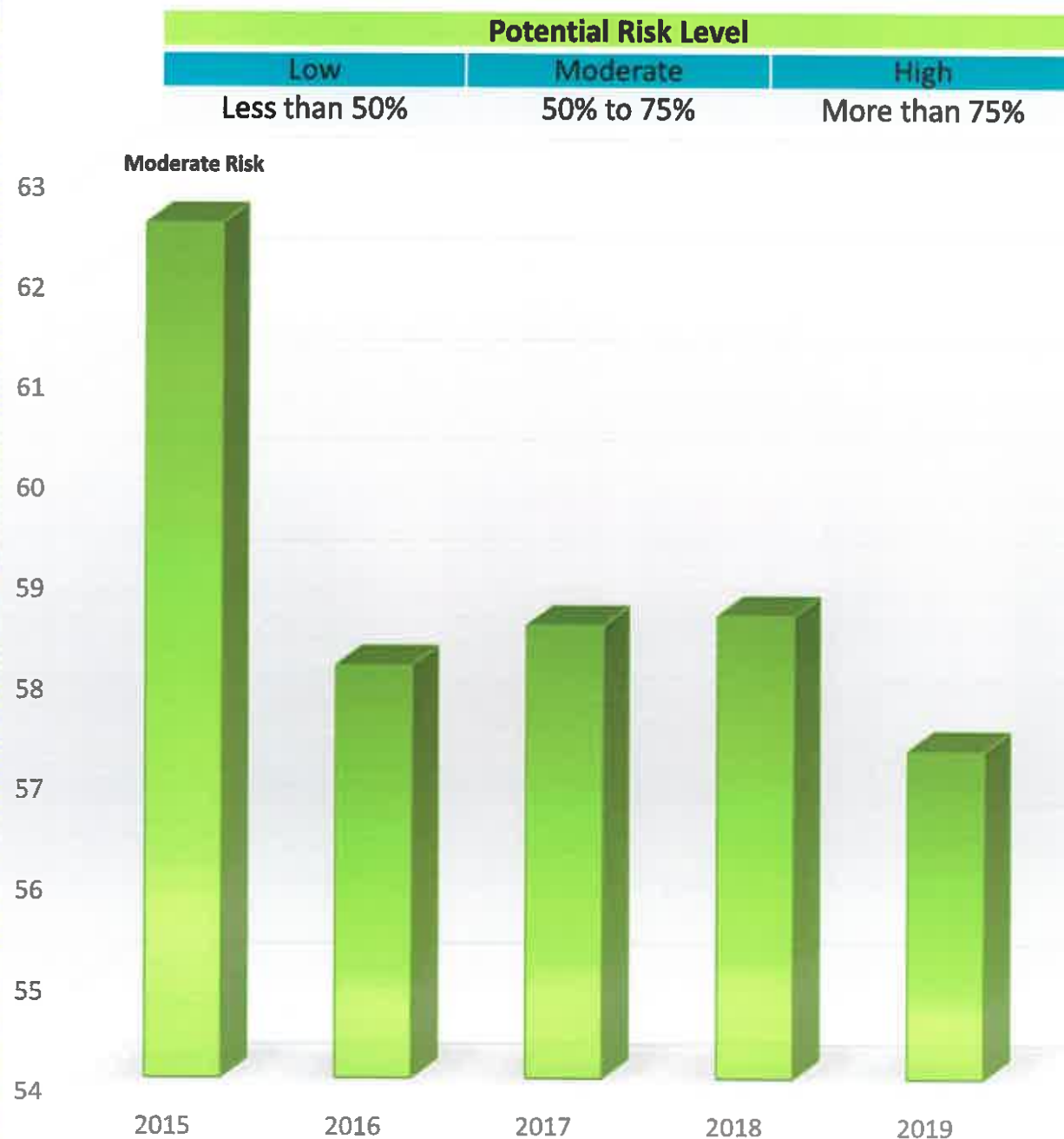




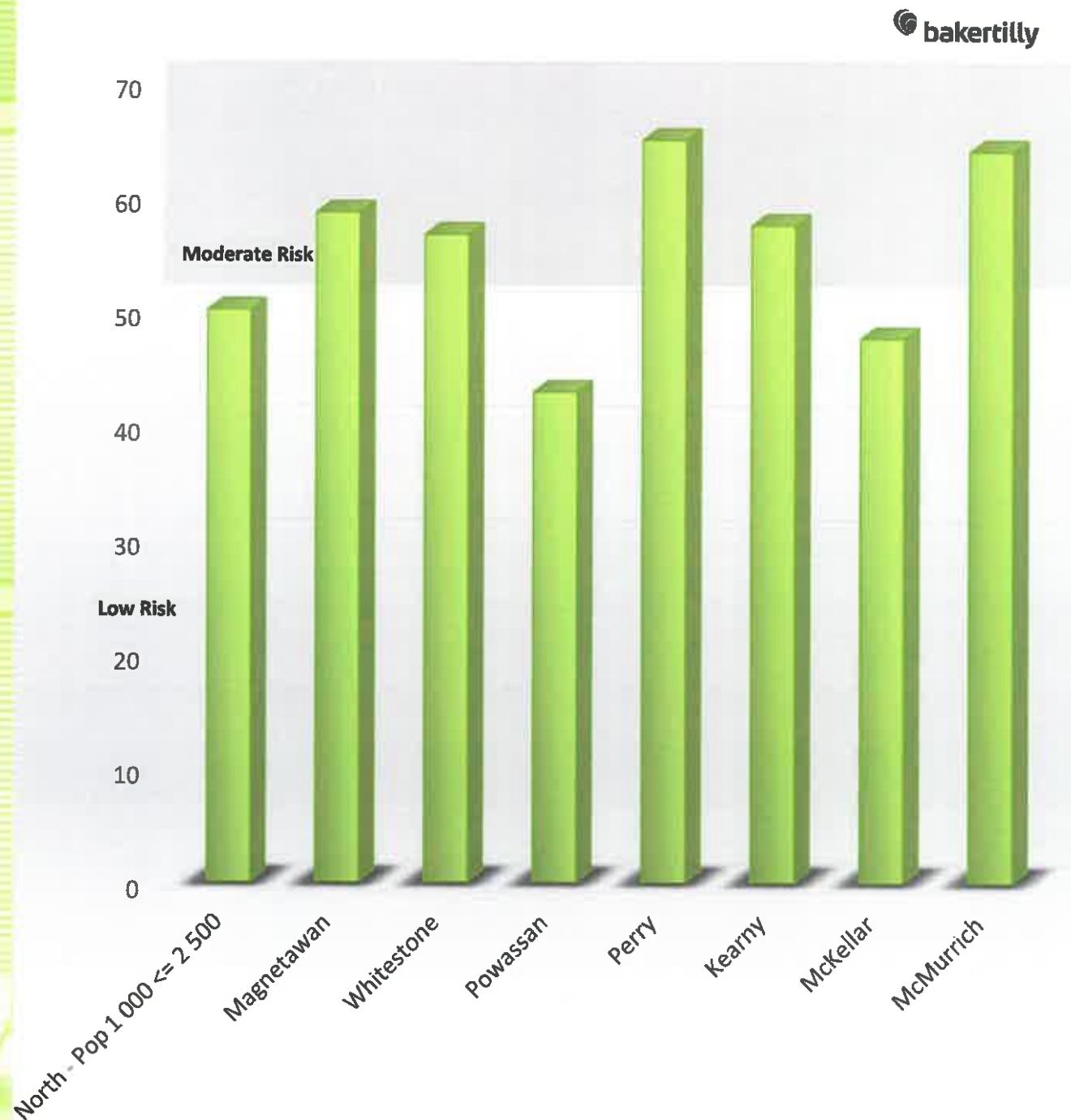
## Debt Servicing Cost (2018)



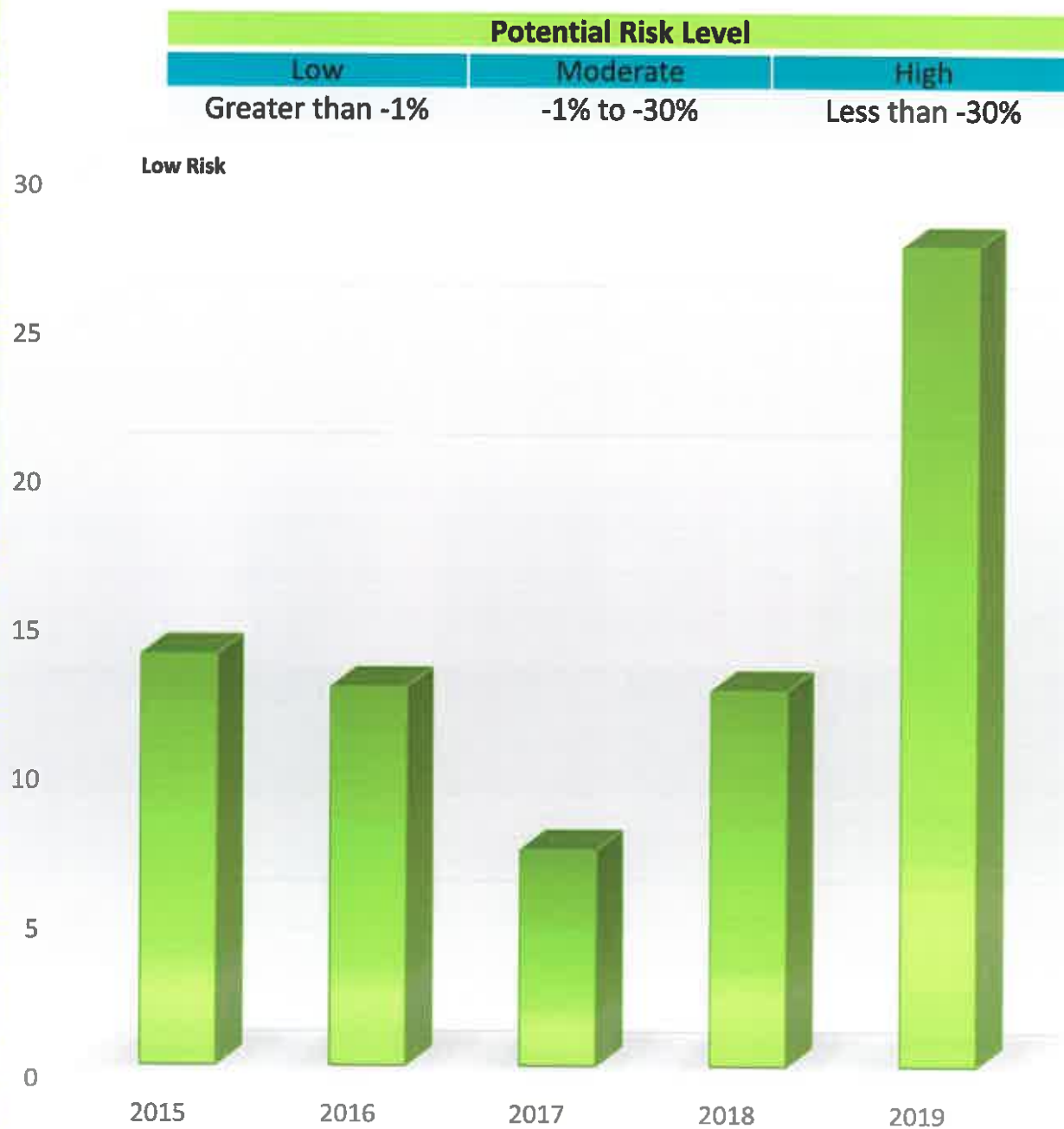
# Asset Consumption Ratio – 5 Year Trend



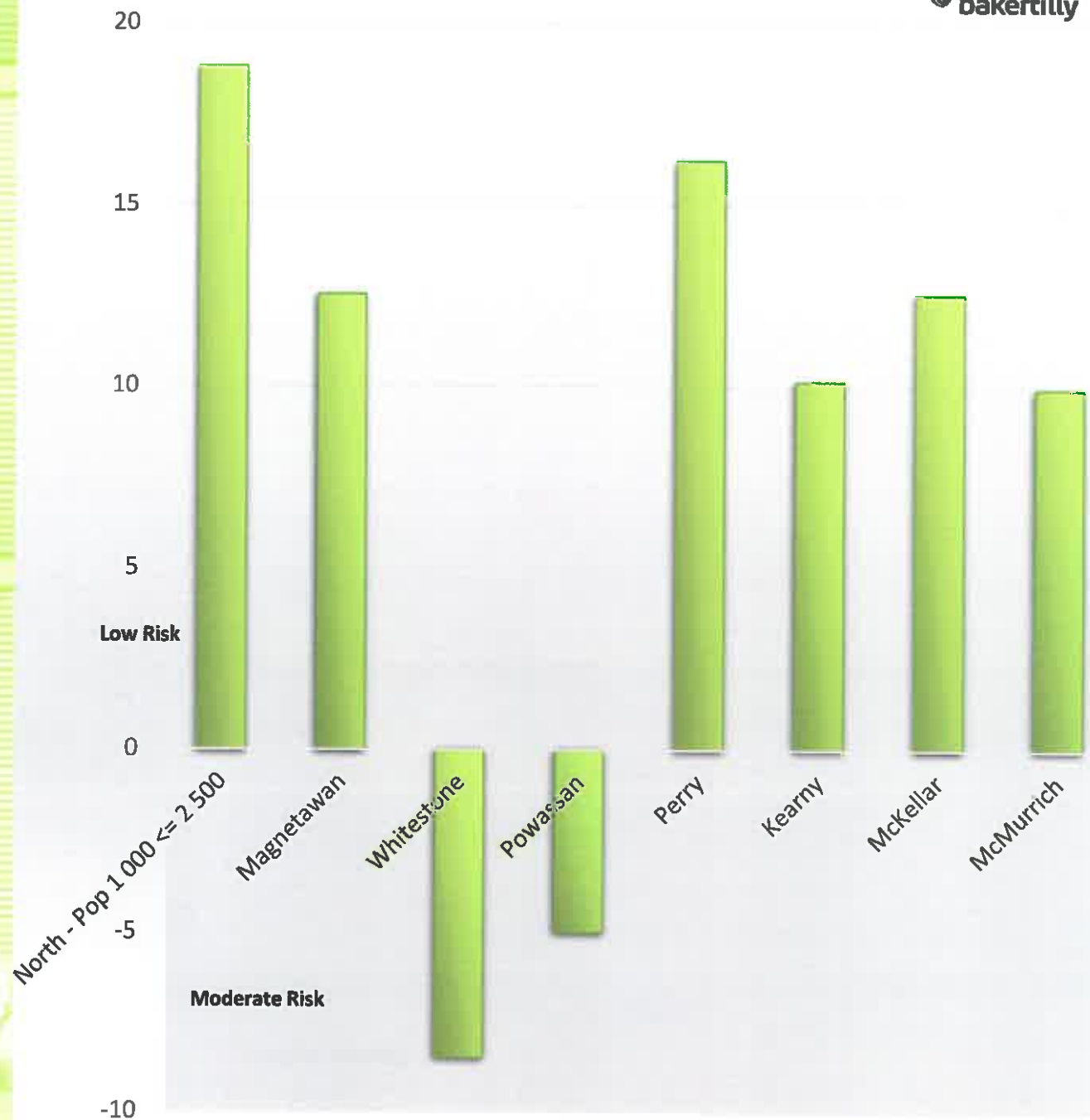
## Asset Consumption Ratio (2018)



# Operating Surplus Ratio – 5 Year Trend



## Operating Surplus Ratio (2018)







**Now,  
for tomorrow**

**The Corporation of the  
Municipality of Magnetawan**

**Independent Auditor's Report and  
Financial Report**

**December 31, 2019**

**The Corporation of the  
Municipality of Magnetawan**

**Financial Report**

**December 31, 2019**

**Management Report**

**Independent Auditor's Report**

**Consolidated Statement of Financial Position** 1

**Consolidated Statement of Operations and Accumulated Surplus** 2

**Consolidated Statement of Cash Flows** 3

**Consolidated Statement of Change in Net Financial Assets** 4

**Notes to the Consolidated Financial Statements** 5-23

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

The accompanying consolidated financial statements of The Corporation of the Municipality of Magnetawan (the "Municipality") are the responsibility of the Municipality's management and have been prepared in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, as described in Note 1 to the consolidated financial statements.

The preparation of consolidated 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.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in accordance with Canadian Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management. Council meets with management and the external auditor to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Baker Tilly SNT LLP, independent external auditor appointed by the Municipality. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.

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Chief Administrative Officer  
June 10, 2020

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Treasurer  
June 10, 2020

## **Independent Auditor's Report**

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

### **Opinion**

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Municipality of Magnetawan as at December 31, 2019, and its consolidated financial performance and its consolidated 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.

### **Other Matter**

The financial statements of The Corporation of the Municipality of Magnetawan for the year ended December 31, 2018 were audited by another auditor who expressed an unmodified opinion of those statements on July 10, 2019.



## **Independent Auditor's Report (continued)**

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.

## **Independent Auditor's Report (continued)**

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (continued)**

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

North Bay, Ontario  
June 10, 2020

CHARTERED PROFESSIONAL ACCOUNTANTS,  
LICENSED PUBLIC ACCOUNTANTS

**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Financial Position**  
**December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Financial Assets</b>		
Cash and cash equivalents (note 4)	\$ 2,044,975	\$ 1,925,818
Taxes receivable	414,127	385,680
Accounts receivable (note 5)	405,380	313,191
Investment in Lakeland Holding Inc (note 6)	696,066	669,606
Other current assets	15,774	7,489
Assets held for sale (note 7)	396,720	-
	<u>3,973,042</u>	<u>3,301,784</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 8)	456,053	590,798
Deferred revenues (note 9)	38,392	35,908
Deferred revenues - obligatory reserve funds (note 10)	95,034	87,362
Municipal debt (note 11)	910,000	1,040,000
Landfill closure and post-closure (note 12)	882,500	1,377,000
	<u>2,381,979</u>	<u>3,131,068</u>
<b>Net Financial Assets</b>	<u>1,591,063</u>	<u>170,716</u>
<b>Non-Financial Assets</b>		
Tangible capital assets (note 13)	15,726,312	15,427,992
Prepaid expenses	146,836	117,931
Inventories of supplies	72,149	37,618
	<u>15,945,297</u>	<u>15,583,541</u>
<b>Accumulated Surplus (note 14)</b>	<u>\$ 17,536,360</u>	<u>\$ 15,754,257</u>
Contingencies (note 15)		
Commitments (note 16)		

Approved by:

The accompanying notes are an integral part of these consolidated financial statements.

**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Operations and Accumulated Surplus**  
**For The Year Ended December 31, 2019**

	<b>2019</b>		<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	(Unaudited)		
<b>Revenues</b>			
Net taxation	\$ 4,754,172	\$ 4,782,133	\$ 4,440,634
User charges	17,080	10,817	14,912
Government grants and transfers - Provincial	1,223,223	1,203,442	1,160,558
Government grants and transfers - Federal	1,600	1,600	-
Lakeland Holding Ltd. income	-	26,460	51,956
Other	670,360	612,659	616,994
<b>Total revenues</b>	<b>6,666,435</b>	<b>6,637,111</b>	<b>6,285,054</b>
<b>Expenses</b>			
General government	910,002	878,511	853,240
Protection services	1,243,074	1,106,232	1,081,533
Transportation services	2,630,470	2,291,597	2,048,596
Environmental services	445,607	(5,896)	453,803
Health services	396,134	283,060	298,486
Social and family services	520,190	520,190	516,349
Recreation and cultural services	626,569	638,844	600,082
Planning and development	12,000	6,974	16,576
<b>Total expenses</b>	<b>6,784,046</b>	<b>5,719,512</b>	<b>5,868,665</b>
<b>Annual surplus (deficit) before other</b>	<b>(117,611)</b>	<b>917,599</b>	<b>416,389</b>
<b>Other</b>			
Government grants and transfers related to capital - Provincial	713,848	685,456	136,376
Government grants and transfers related to capital - Federal	176,957	179,048	92,710
	<b>890,805</b>	<b>864,504</b>	<b>229,086</b>
<b>Annual surplus</b>	<b>773,194</b>	<b>1,782,103</b>	<b>645,475</b>
<b>Accumulated surplus, beginning of year</b>	<b>15,754,257</b>	<b>15,754,257</b>	<b>15,108,782</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 16,527,451</b>	<b>\$ 17,536,360</b>	<b>\$ 15,754,257</b>

The accompanying notes are an integral part of these consolidated financial statements.

**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Cash Flows**  
**For The Year Ended December 31, 2019**

	<u>2019</u>	<u>2018</u>
<b>Operating transactions</b>		
Annual surplus	\$ 1,782,103	\$ 645,475
<b>Cash and cash equivalents provided by (applied to)</b>		
Non-cash items:		
Amortization of tangible capital assets	858,000	872,464
Loss on disposal of tangible capital assets	92,539	11,203
Change in non-cash working capital balances		
(Increase) decrease in taxes receivable	(28,447)	191,559
Increase in accounts receivable	(92,189)	(8,118)
(Decrease) increase in accounts payable and accrued liabilities	(134,745)	182,818
(Increase) decrease in inventories held for resale	(8,285)	560
Increase in deferred revenues	2,484	50,699
Increase in deferred revenues - obligatory reserve funds	7,672	-
Increase in prepaid expenses	(28,905)	(7,054)
(Increase) decrease in inventories of supplies	(34,531)	636
(Decrease) increase in landfill closure and post-closure	(494,500)	41,000
Cash and cash equivalents provided by operating transactions	<u>1,921,196</u>	<u>1,981,242</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(1,673,532)	(1,129,345)
Proceeds on disposal of tangible capital assets	27,953	8,200
Allocation from work in progress	-	12,542
Cash and cash equivalents applied to capital transactions	<u>(1,645,579)</u>	<u>(1,108,603)</u>
<b>Investing transactions</b>		
Increase in Oakland Holding Ltd.	(26,460)	(51,956)
Cash and equivalents applied to investing transactions	<u>(26,460)</u>	<u>(51,956)</u>
<b>Financing transactions</b>		
Municipal debt repaid	(130,000)	(130,000)
Cash and cash equivalents applied to financing transactions	<u>(130,000)</u>	<u>(130,000)</u>
<b>Increase in cash and cash equivalents</b>	119,157	690,683
<b>Cash and cash equivalents, beginning of year</b>	<u>1,925,818</u>	<u>1,235,135</u>
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 2,044,975</u></u>	<u><u>\$ 1,925,818</u></u>



**The Corporation of the Municipality of Magnetawan**  
**Consolidated Statement of Change in Net Financial Assets**  
**For The Year Ended December 31, 2019**

	<u>2019</u> <u>Budget</u> (Unaudited)	<u>2019</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
<b>Annual surplus</b>	<b>\$ 773,194</b>	<b>\$ 1,782,103</b>	<b>\$ 645,475</b>
Amortization of tangible capital assets	858,000	858,000	872,464
Loss on disposal of tangible capital assets	-	92,539	11,203
Transfer of assets held for sale	-	396,720	-
Proceeds on disposal of tangible capital assets	-	27,953	8,200
Acquisition of tangible capital assets	(1,582,472)	(1,673,532)	(1,129,345)
Allocation from work in progress	-	-	12,542
Change in prepaid expenses	-	(28,905)	(7,054)
Change in inventories of supplies	-	(34,531)	636
<b>Increase in net financial assets</b>	<b>48,722</b>	<b>1,420,347</b>	<b>414,121</b>
<b>Net financial assets (debt), beginning of year</b>	<b>170,716</b>	<b>170,716</b>	<b>(243,405)</b>
<b>Net financial assets, end of year</b>	<b>\$ 219,438</b>	<b>\$ 1,591,063</b>	<b>\$ 170,716</b>

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**1. Significant Accounting Policies**

These consolidated financial statements of the Municipality are the representation of management prepared in accordance with accounting policies recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic consolidated financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgement.

**(a) Basis of Consolidation**

- (i) These consolidated financial statements reflect the financial assets, liabilities, non-financial assets, accumulated surplus, revenues and expenses of the Municipality and include the activities of all committees of Council, the Heritage Board and of the Magnetawan Public Library.

All inter-fund assets and liabilities and revenues and expenses have been eliminated.

**(ii) Non-Consolidated Entities**

The following joint local boards are not consolidated:

District of Parry Sound Social Services Administration Board  
District of Parry Sound Land Ambulance  
District of Parry Sound (East) Home for the Aged  
North Bay Parry Sound District Health Unit

**(iii) Accounting for School Board Transactions**

The Municipality is required to collect and remit education support levies in respect of residential and other properties on behalf of the area school boards. The Municipality has no jurisdiction or control over the school boards operations. Therefore, taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the accumulated surplus of these consolidated financial statements.

**(iv) Cemetery Care and Maintenance Fund**

Cemetery Care and Maintenance Fund and their related operations administered by the Municipality are not consolidated, but are reported separately on the Cemetery Care and Maintenance Fund's Statement of Continuity and Statement of Financial Position.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**1. Significant Accounting Policies (Continued)**

**(v) Modified equity accounting**

Government business enterprises are accounted for by the modified equity method. Under this method the business enterprise' accounting principles are not adjusted to conform with those of the Municipality and interorganizational transactions and balances are not eliminated. The following government business enterprise is included in these financial statements: Lakeland Holding Ltd.

**(b) Basis of Accounting**

**(i) Accrual Basis**

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

**(ii) Cash and Cash Equivalents**

The Municipality's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with maturities of three months from the date of acquisition or less or those that can be readily convertible to cash.

**(iii) Deferred Revenues**

Deferred revenues represent user charges and fees that have been collected for which the related services have yet to be performed. Revenue is recognized in the period when the services are performed.

**(iv) Employee Future Benefits**

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer contributory defined benefit program with contributions expensed as incurred. The costs of other retirement benefits are determined using the projected benefit method prorated on services and management's best estimate of retirement ages of employees and health benefits costs. The liabilities are discounted using current interest rates on long-term bonds.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**1. Significant Accounting Policies (Continued)**

**(b) Basis of Accounting (Continued)**

**(v) Landfill Closure and Post-Closure**

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

**(vi) Segmented Information**

The Municipality reports its segmented information on functional areas and programs in its consolidated financial statements similar to reporting reflected as part of the Ontario Financial Information Return. These functional areas represent segments for the Municipality:

*General Government*

General government is comprised of Council, administration, and Ontario Property Assessment.

*Protection Services*

Protection is comprised of police, fire and other protective services.

*Transportation Services*

Transportation services are responsible for road maintenance, culverts, bridges, winter control and streetlights.

*Environmental Services*

Environmental services include waste and recycling services.

*Health Services*

Health services include public health services and cemetery services.

*Social and Family Services*

Social and family services include social assistance, long-term care, paramedic services, social housing and child care services.

*Recreation and Cultural Services*

Recreation and cultural services include parks and recreation, recreation facilities, culture and libraries.

*Planning and Development*

Planning and development manages development for residential and business interests as well as services related to the Municipality's economic development programs.

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2019

### 1. Significant Accounting Policies (Continued)

#### (b) Basis of Accounting (Continued)

##### (vii) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus (deficit), provides the Consolidated Change in Net Financial Assets for the year.

##### i) *Tangible Capital Assets*

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The costs, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	20 years
Buildings	40 years
Machinery and equipment	5 to 20 years
Vehicles	8 to 10 years
Roads	8 to 75 years
Bridges	30 to 60 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.

The Municipality has a capitalization threshold of \$3,000; individual tangible capital assets, or pooled assets of lesser value are expensed in the year of purchase.

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



**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**1. Significant Accounting Policies (Continued)**

**(b) Basis of Accounting (Continued)**

*ii) Inventories*

Inventories held for consumption are recorded at the lower of cost and replacement cost.

*iii) Prepaid Expenses*

Prepaid expenses represent amounts paid in advance for a good or service not yet received. The expense is recognized once the goods have been received or the services have been performed.

**(viii) Taxation and Other Revenues**

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation ("MPAC") and in accordance with the provisions of the Municipal Act, 2001. 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.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessment. Once a supplementary assessment roll is received, the Municipality determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded at the time tax billings are issued.

Assessment and the related property taxes are subject to appeal. Tax adjustments as a result of appeals are recorded when the result of the appeal process is known or based on management's best estimates.

The Municipality is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

Other income is recognized as revenue when earned. Fines and fees are recognized as revenue when collected.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**1. Significant Accounting Policies (Continued)**

**(b) Basis of Accounting (Continued)**

**(ix) Government Grants and Transfers**

Government grants and transfers are recognized in the financial statements in the period in which events giving rise to the transfer occurs, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent that stipulations associated with the transfer give rise to a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. The transfer revenue is recognized in the statement of operations as the stipulations giving rise to the liabilities are settled.

**(x) Estimates**

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions are based on management's best information and judgment and may differ significantly from actual results.

**2. Measurement Uncertainty**

Certain items recognized in the consolidated financial statements are subject to measurement uncertainty. The recognized amounts of such items are based on the Municipality's best information and judgment.

- The amounts recorded for landfill closure and post-closure care depend on estimates of usage, remaining life and capacity. The provision for future closure and post-closure costs also depends on estimates of such costs.
- The amounts recorded for amortization and opening costs of tangible capital assets are based on estimates of useful life, residual values and valuation rates.

By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**3. Future Accounting Pronouncements**

These standards and amendments were not effective in the year ended December 31, 2019, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

Section PS 3450 - Financial Instruments, establishes recognition, measurement, and disclosure requirements for derivative and non-derivative financial instruments for public sector entities. The standard requires fair value measurement of derivatives and portfolio investments that are equity instruments quoted in an active market. All other non-derivative financial instruments will be measured at cost or amortized cost. A government can elect to record other financial assets or liabilities on a fair value basis, if they manage and evaluate the asset and liability groups on that basis. Unrealized gains and losses are represented in the new statement of re-measurement gains and losses. New requirements clarify when financial liabilities can be de-recognized. Disclosure of the nature and extent of risks arising from holding financial instruments is also required. This section is effective for fiscal years beginning on or after April 1, 2019. Early adoption is permitted.

Section PS 1201 - Financial Statement Presentation, was issued in June 2011. This standard requires entities to present a new statement of re-measurement gains and losses separate from the statement of operations. This new statement includes unrealized gains and losses arising from re-measurement of financial instruments and items denominated in foreign currencies and any other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. This section is effective for fiscal years beginning on or after April 1, 2019 and applies when PS 2601 and PS 3450 are adopted.

Section PS 2601 - Foreign Currency Translation, was issued in June 2011 and replaces the existing Section PS 2600. This standard has been revised to ensure consistency with the financial instruments standard. The standard requires that non-monetary items denominated in foreign currency that are included in the fair value category are adjusted to reflect the exchange rate at the financial statement date. Unrealized exchange gains and losses are presented in the new statement of re-measurement gains and losses. This section is effective for fiscal years beginning on or after April 1, 2019. Early adoption is permitted.

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2019

### 4. Cash and Cash Equivalents

	<u>2019</u>	<u>2018</u>
Cash	\$ 1,032,105	\$ 1,192,898
Guaranteed Investment Certificates maturing between January 2, 2020 and November 20, 2020, bearing interest at rates between 1.0% and 2.15%	<u>1,012,870</u>	<u>732,920</u>
	<u>\$ 2,044,975</u>	<u>\$ 1,925,818</u>

The Municipality has authorized credit facilities totaling \$500,000, which is unsecured. As at December 31, 2019, the Municipality has utilized \$0 (2018 - \$0). The interest is calculated at 3.95%.

### 5. Accounts Receivable

	<u>2019</u>	<u>2018</u>
Federal	\$ 367,113	\$ 303,462
Province of Ontario	16,179	8,885
School Boards	863	844
Other	<u>21,225</u>	<u>-</u>
	<u>\$ 405,380</u>	<u>\$ 313,191</u>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2019

### 6. Investment in Lakeland Holding Ltd.

Lakeland Holding Ltd. is a municipally owned government business enterprise. Its subsidiaries produce and distribute hydro electric power to users in Bracebridge, Huntsville, Sunridge, Burk's Falls and Magnetawan. On July 1, 2014, Lakeland Holding Ltd. amalgamated with Parry Sound Hydro Corporation which resulted in the Municipalities' share of equity to be reduced from 1.47% to 1.24%. Condensed financial information in respect to Lakeland Holding Ltd. is provided below.

	2019	2018
<b>Consolidated Balance Sheet:</b>		
<b>Assets:</b>		
Current assets	\$ 23,456,958	\$ 22,850,090
Capital and other assets	108,600,755	101,824,230
Regulatory assets	176,009	806,197
<b>Total Assets</b>	<b>\$ 132,233,722</b>	<b>\$ 125,480,517</b>
<b>Liabilities:</b>		
Current liabilities	\$ 11,918,082	\$ 10,081,537
Long-term liabilities	64,181,254	61,398,336
<b>Total Liabilities</b>	<b>76,099,336</b>	<b>71,479,873</b>
<b>Equity:</b>		
Share capital	12,609,650	12,609,650
Retained earnings and contributed surplus	43,570,043	41,401,001
Accumulated other comprehensive loss	(45,307)	(10,007)
<b>Total Equity</b>	<b>56,134,386</b>	<b>54,000,644</b>
<b>Total Liabilities and Equity</b>	<b>\$ 132,233,722</b>	<b>\$ 125,480,517</b>
<b>Municipality's share of equity (1.24% ownership)</b>	<b>\$ 696,066</b>	<b>\$ 669,606</b>
<b>Consolidated Statement of Operations, Retained Earnings and Comprehensive Income</b>		
Total Revenues	\$ 58,662,758	\$ 56,528,043
Total Expenses	52,547,733	48,633,067
<b>Net income</b>	<b>6,115,025</b>	<b>7,894,976</b>
Less: dividends	(2,000,000)	(1,896,033)
Less: provision for payment in lieu of taxes	(1,567,002)	(2,006,235)
Add: net movement in regulatory deferral account balances	(378,981)	164,169
Add: other comprehensive income (loss)	(35,300)	33,257
<b>Comprehensive income, net of dividends</b>	<b>\$ 2,133,742</b>	<b>\$ 4,190,134</b>
<b>Municipality's share of comprehensive income, net of dividends (1.24% ownership)</b>	<b>\$ 26,460</b>	<b>\$ 51,956</b>

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**7. Assets Held for Sale**

As of December 31, 2019, \$396,720 related to land and building was recorded as assets held for sale.

**8. Accounts Payable and Accrued Liabilities**

	<u>2019</u>	<u>2018</u>
Federal	\$ -	\$ 1,564
Trade payables	391,738	541,844
Other	<u>64,315</u>	<u>47,390</u>
	<u>\$ 456,053</u>	<u>\$ 590,798</u>

**9. Deferred Revenues**

Deferred revenue set-aside for specific purposes are comprised of the following:

	Balance as at December 31, 2018	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2019
Main St Revitalization Fund	\$ 22,785	\$ -	\$ 22,785	\$ -
Ontario Cannabis Legalization Implementation Fund	-	16,647	-	16,647
Ontario Sport and Recreation Communities Fund	10,542	43,263	32,060	21,745
Province of Ontario - Library	<u>2,581</u>	<u>-</u>	<u>2,581</u>	<u>-</u>
<b>Total Deferred Revenues</b>	<u>\$ 35,908</u>	<u>\$ 59,910</u>	<u>\$ 57,426</u>	<u>\$ 38,392</u>



**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**10. Deferred Revenues - Obligatory Reserve Funds**

A requirement of the Chartered Professional Accountants Canada Public Sector Accounting Handbook, is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. The balance in the obligatory reserve funds of the Municipality are summarized below:

	Balance as at December 31, 2018	Amounts received during the year	Recognized as revenues during the year	Balance as at December 31, 2019
Federal gas tax	\$ -	\$ 179,048	\$ 179,048	\$ -
Building code act	-	24,255	-	24,255
Parkland fees	87,362	10,081	26,664	70,779
<b>Total Deferred Revenues - Obligatory Reserve Funds</b>	<b>\$ 87,362</b>	<b>\$ 213,384</b>	<b>\$ 205,712</b>	<b>\$ 95,034</b>

**11. Municipal Debt**

	<u>2019</u>	<u>2018</u>
Debenture loan, repayable in semi-annual instalments of \$65,000, including interest at the fixed rate of 2.47%, maturing December 1, 2026	<u>\$ 910,000</u>	<u>\$ 1,040,000</u>

Principal instalments required to be paid over the next five years are as follows:

2020	\$ 130,000
2021	130,000
2022	130,000
2023	130,000
2024	130,000
Thereafter	<u>260,000</u>
Total	<u>\$ 910,000</u>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2019

### 12. Landfill Closure and Post-Closure

Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage. The reported liability is based on estimates and assumptions with respect to events extending over an extended period using the best information available to management. Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

The main components of the landfill closure plan are final capping and implementation of a drainage management plan. The post-closure care requirements will involve cap maintenance, installation of monitoring wells, groundwater monitoring, inspections and annual reports. Post-closure care activities for these sites are expected to occur for approximately 25 years.

The estimated liability for this care is the present value of future cash flows associated with closure and post-closure costs discounted using the Municipality's estimated average borrowing rate of 2.47% (2018 - 2.00%). The change in liability is recorded based on the capacity of the landfill used to date. The liability is currently unfunded and is expected to be funded through budget allocations to a landfill reserve over the remaining life of the landfill. The most recent waste capacity study for the Chapman landfill site was performed in a report dated September 2019 and the most recent waste capacity study for the Croft landfill site was performed in a report dated January 2016.

The Municipality operates the following landfill sites:

	Estimated Remaining Capacity	Estimated Remaining Life	Recorded Liability	Total Estimated Undiscounted Outflow in the Future	Amounts to be Recognized in the Future
<b>2019</b>					
Chapman	65% (37,008 m <sup>3</sup> )	15 years	\$ 249,500	\$ 728,335	\$ 478,835
Croft	24% (37,091 m <sup>3</sup> )	23 years	633,000	834,902	201,902
			<u>\$ 882,500</u>	<u>\$ 1,563,237</u>	<u>\$ 680,737</u>
<b>2018</b>			<u>\$ 1,377,000</u>	<u>\$ 1,908,421</u>	<u>\$ 531,421</u>

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**13. Tangible Capital Assets**

	Cost				Accumulated Amortization				Net Book Value	
	Balance, beginning of year	Additions	Transfers / Disposals	Balance, end of year	Balance, beginning of year	Amortization	Disposals	Balance, end of year	December 31, 2019	December 31 2018
Land	\$ 750,251	\$ -	\$ (9,099)	\$ 741,152	\$ -	\$ -	\$ -	\$ -	\$ 741,152	\$ 750,251
Land improvements	2,018,801	-	(494,500)	1,524,301	1,676,243	31,377	(494,500)	1,213,120	311,181	342,558
Buildings	4,627,262	26,677	(38,282)	4,615,657	1,266,746	115,471	(20,544)	1,361,673	3,253,984	3,360,516
Machinery and equipment	598,060	54,199	(8,825)	643,434	386,538	45,435	(9,817)	422,156	221,278	211,522
Vehicles	3,072,894	486,419	(280,476)	3,278,837	1,264,380	225,849	(191,519)	1,298,710	1,980,127	1,808,514
Roads and bridges	25,159,308	1,064,349	(309,772)	25,913,885	16,647,893	439,868	(311,565)	16,776,196	9,137,689	8,511,415
Work in progress	443,216	41,888	(404,203)	80,901	-	-	-	-	80,901	443,216
	<u>\$ 36,669,792</u>	<u>\$ 1,673,532</u>	<u>\$ (1,545,157)</u>	<u>\$ 36,798,167</u>	<u>\$ 21,241,800</u>	<u>\$ 858,000</u>	<u>\$ (1,027,945)</u>	<u>\$ 21,071,855</u>	<u>\$ 15,726,312</u>	<u>\$ 15,427,992</u>

# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2019

### 14. Accumulated Surplus

	<u>2019</u>	<u>2018</u>
<b>Surplus</b>		
Invested in tangible capital assets	\$ 15,726,312	\$ 15,427,992
General (see note (a) below)	14,858	16,644
Unfunded liabilities		
Municipal debt	(910,000)	(1,040,000)
Landfill closure and post-closure liability	(882,500)	(1,377,000)
Equity in Lakeland Holding Ltd.	696,066	669,606
<b>Total surplus</b>	<u>14,644,736</u>	<u>13,697,242</u>
<b>Reserves</b>		
Special purpose reserves		
Working capital	1,419,367	1,380,539
Asset management	1,121,843	381,577
Waste disposal	190,263	168,912
Community enhancement	137,775	111,611
Cemetery	9,500	9,500
Election	8,000	-
Library	4,876	4,876
<b>Total reserves</b>	<u>2,891,624</u>	<u>2,057,015</u>
<b>Accumulated Surplus</b>	<u><u>\$ 17,536,360</u></u>	<u><u>\$ 15,754,257</u></u>

#### (a) General Surplus:

The general surplus of \$14,858 (2018 - \$16,644) at the end of the year is comprised of the following:

	<u>2019</u>	<u>2018</u>
Opening balance	\$ 16,644	\$ 14,538
Annual surplus	1,782,103	645,475
Transfer to reserves	(834,609)	(277,477)
Net change in tangible capital assets	(298,320)	(224,936)
Decrease in amounts to be recovered	(624,500)	(89,000)
Increase in equity in Lakeland Holding Ltd.	(26,460)	(51,956)
<b>Closing balance</b>	<u><u>\$ 14,858</u></u>	<u><u>\$ 16,644</u></u>

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**15. Contingencies**

**Legal Matters**

The Municipality is involved in certain legal matters and litigations, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved.

Council is of the opinion that it is unlikely that any liability, to the extent not provided by insurance or otherwise, would be material in relation to the Municipality's consolidated financial position.

**16. Commitments**

During the year the Municipality entered into the following contract that remains incomplete as of December 31, 2019:

- Beam Construction (1984) Co Ltd. for Miller Road Bridge #18 replacement \$475,644 plus applicable taxes

At December 31, 2019, there was approximately \$242,011 of work remaining to be completed.

The Municipality entered into a three-year contractual agreement from January 2, 2018 to December 21, 2020 for solid waste and recycling collection. The minimum commitment for solid waste and recycling collection is \$39,000 per year.

The Municipality entered into a three-year contractual agreement from 2019 to 2022 for the creation of the Almaguin Community Economic Development (ACED) Department. The minimum commitment of the Municipality for the ACED Department partnership is \$30,000 over the term of the agreement. At December 31, 2019 the remaining commitment was \$30,000.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**17. Operations of School Boards**

Further to note 1(a)(iii), the taxation, other revenues, and expenses of the school boards are comprised of the following:

	<u>2019</u>	<u>2018</u>
Taxation and user charges	<u>\$ 1,145,837</u>	<u>\$ 1,180,175</u>
Total amounts received or receivable	<u>1,145,837</u>	<u>1,180,175</u>
Requisitions	<u>1,145,837</u>	<u>1,180,175</u>
	<u>\$ -</u>	<u>\$ -</u>

**18. Contributions to Unconsolidated Joint Local Boards**

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

	<u>2019</u>	<u>2018</u>
District of Parry Sound Social Services Administration Board	<u>\$ 302,952</u>	<u>\$ 300,617</u>
District of Parry Sound Land Ambulance	<u>199,334</u>	<u>196,201</u>
District of Parry Sound (East) Home for the Aged	<u>206,023</u>	<u>204,642</u>
North Bay Parry Sound District Health Unit	<u>43,418</u>	<u>43,298</u>
	<u>\$ 751,727</u>	<u>\$ 744,758</u>

**19. Cemetery Care and Maintenance Fund**

Cemetery Care and Maintenance Fund administered by the Municipality amounting to \$87,114 (2018 - \$90,401) have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus.



# **The Corporation of the Municipality of Magnetawan**

## **Notes to the Consolidated Financial Statements**

**December 31, 2019**

### **20. Pension Agreements**

The Municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of all qualifying members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The OMERS Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to approximately 500,000 active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan ('the Plan') by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. On December 31, 2019, the estimated accrued pension obligation for all members of the Plan was \$106,443 million (2018 - \$99,058 million). The Plan had an actuarial value of net assets at that date of \$103,046 million (2018 - \$94,867 million) indicating an actuarial deficit of \$3,397 million (2018 - \$4,191 million). The Plan is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed by the Municipality to OMERS for 2019 was \$88,900 (2018 - \$88,756) for current services and is included as an expense on the Consolidated Statement of Operations and Accumulated Surplus.

On January 1, 2019 the yearly maximum pension earnings increased to \$57,400 from \$55,900 in 2018. The contributions are calculated at a rate of 9.0% (2018 - 9.0%) for amounts up to the yearly maximum pension earnings stated above and at a rate of 14.6% (2018 - 14.6%) for amounts above the yearly maximum pension earnings.

### **21. Subsequent Event**

In March 2020, the World Health Organization declared coronavirus COVID-19 a global pandemic. This contagious disease outbreak and measures introduced at various levels of government to curtail the spread of the virus, such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing has adversely affected workforces, customers, economies and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many entities. This outbreak could adversely impact the results of the Municipality's operations. The extent of the impact of this outbreak and related containment measures on the Municipality's operations cannot be reliably estimated at this time.

**The Corporation of the Municipality of Magnetawan**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2019**

**22. Budget Figures**

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Council. The budget approved by Council is based on a model used to manage departmental spending within the guidelines of the model. Given differences between the model and generally accepted accounting principles established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting that is used to prepare the consolidated financial statements. The budget figures are unaudited.

**23. Comparative Figures**

The presentation of certain accounts of the previous year has been changed to conform with the presentation adopted for the current year.


# The Corporation of the Municipality of Magnetawan

## Notes to the Consolidated Financial Statements

December 31, 2019

### 24. Segmented Information

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	
<b>Revenues</b>									
Net taxation	\$ 676,078	\$ 851,326	\$ 1,763,550	\$ 376,016	\$ 217,835	\$ 400,324	\$ 491,637	\$ 5,367	\$
User charges	-	-	-	-	2,336	-	7,698	783	
Government grants and transfers - Provincial	156,616	207,350	408,533	126,568	50,462	92,737	159,933	1,243	
Government grants and transfers - Federal	-	-	-	-	-	-	1,600	-	
Lakeland Holding Ltd. income	26,460	-	-	-	-	-	-	-	
Other	39,148	21,889	272,139	62,279	7,878	14,477	39,893	154,956	
Total Revenues	<u>898,302</u>	<u>1,080,565</u>	<u>2,444,222</u>	<u>564,863</u>	<u>278,511</u>	<u>507,538</u>	<u>700,761</u>	<u>162,349</u>	
<b>Expenses</b>									
Salary, wages and employee benefits	511,585	323,195	477,154	169,555	19,714	-	316,631	-	
Interest on long term debt	-	-	24,883	-	-	-	-	-	
Materials, contracted services, rents, and financial expenses	340,125	748,276	1,135,353	(207,414)	261,414	518,813	215,254	6,974	
Amortization	26,801	34,761	654,207	31,963	1,932	1,377	106,959	-	
Total expenses	<u>878,511</u>	<u>1,106,232</u>	<u>2,291,597</u>	<u>(5,896)</u>	<u>283,060</u>	<u>520,190</u>	<u>638,844</u>	<u>6,974</u>	
Annual surplus (deficit) before other	19,791	(25,667)	152,625	570,759	(4,549)	(12,652)	61,917	155,375	
<b>Other</b>									
Government grants and transfers related to capital - Provincial	56,087	-	629,369	-	-	-	-	-	
Government grants and transfers related to capital - Federal	-	-	179,048	-	-	-	-	-	
Annual surplus (deficit)	<u>\$ 75,878</u>	<u>\$ (25,667)</u>	<u>\$ 961,042</u>	<u>\$ 570,759</u>	<u>\$ (4,549)</u>	<u>\$ (12,652)</u>	<u>\$ 61,917</u>	<u>\$ 155,375</u>	<u>\$</u>

 <p><b>Municipality of Magnetawan</b></p>	<p><b>MEMORANDUM TO COUNCIL</b></p>
To:	Mayor and Council
From:	Scott Edwards, Public Works Superintendent
Date of Meeting:	June 10th 2020
Title: Memorandum	Award of Tender 2020-05 Roadside Brushing

**Recommendation:** THAT Council receives and approves this report as presented.

**Background:** RFT Roadside Brushing 2020-05 was posted on the Municipal Website for the 2020 season. Four sealed envelopes were received at the Municipal Office by the closing deadline on June 1st, 2020 and this was from Hodge Excavation, Weir Gradall Ltd, Yard Boys and Derrick Johnsonstone Construction.

The tender was opened by the Acting Deputy Clerk Laura Brandt and Public Works Superintendent Scott Edwards and the following results were recorded:

Hodge Excavation - \$38,420.00

Weir Gradall Ltd – Incomplete Tender

Yard Boys – Incomplete Tender

Derrick Johnstone Construction - \$47,679.22

**Evaluation:** The difference between Hodge Excavation and Derrick Johnstone Construction is \$9,259.22 in favour of Hodge Excavation.

**Financial Implication:** Budgeted for 2020 was \$25,000.00. The lowest bid is over budget by \$13,420.00

**Conclusion:** The Public Works Superintendent recommends that Council pass a motion to retender the Roadside Brushing as the tenders received are too far over budget and there is time before the fall to complete the work.

Respectfully Submitted,



Scott Edwards  
Public Works Superintendent

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# Russell, Christie, LLP

Barristers & Solicitors

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W.D. (Rusty) Russell, Q.C., (1925-2019)  
Douglas S. Christie, B.A., LL.B.  
William S. Koughan, LL.B.  
Edward B. Veldboom, MSc. Pl. LL.B.

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Edward B. Veldboom (Ext. 237)  
Email: [eveldboom@russellchristie.com](mailto:eveldboom@russellchristie.com)

June 5, 2020

Kerstin Vroom, CAO/Clerk  
The Corporation of the Municipality of Magnetawan  
4304 Hwy #520, P.O. Box 70  
Magnetawan, Ontario  
P0A 1P0  
via email to [Clerk@magnetawan.ca](mailto:Clerk@magnetawan.ca)

Dear Ms. Vroom,

Re: Lakeside Trail (Formerly Gordon Point Road) Turning Circle, Plan M580

We write to confirm the comments we made during our telephone conversation earlier this week. As you explained, the Municipality has received a number of what would best be described as competing request from the owners of property in the area.

As we understand, the Municipality currently does not maintain the road and it never has in the past. For all intents and purposes, it is an "unopened road allowance".

The request of the owner of Camp Klahanie is to complete a land exchange between the Camp and the Municipality. In a nutshell, this land exchange would have the effect of relocating where a turnaround could be constructed. As it stands now, the Camp has placed or allowed trailers to be placed on portions of the land set aside for the turning circle in Plan M580.

A competing request has been submitted by an area property owner (or perhaps a group of owners) in opposition. That group of owners would prefer to see a formal turnaround established on the lands dedicated for the public highway laid out in Plan M580 (which is the southern approach and current access to the Camp).

As explained in our conversation, Council has the ultimate discretion to determine the outcome of this matter. At this point we have cautioned that the existence of the trailers on lands that are owned or under the jurisdiction of the Municipality of Magnetawan (which includes any lands

identified in the Land Registry System as being owned by the Public Authority Having Jurisdiction) would be illegal in the absence of some prior written authorization from the Municipality. It also exposes the Municipality to liability. Unless Council opts to pursue the land exchange with the Camp, the trailers should be required to be removed; alternatively, Council could choose to issue written permission to allow the trailers to remain. Any such permission should be in the form of a License Agreement.

With respect to the construction of a turnaround proposed by the other owners, we would note that undertaking that "improvement" would not constitute an assumption of the road; in order to assume the road, a by-law is required (from January 1, 2003 and onward). Thus, the maintenance obligations imposed under section 44 of the *Municipal Act, 2001* would not be triggered as a result of the construction of the turnaround. The Municipality's obligations and exposure to liability would remain governed by the *Occupier's Liability Act*.

If you require further assistance or comments, please do not hesitate to contact us.

Sincerely,



Edward B. Veldboom  
(electronically signed)



## Kerstin Vroom

---

**From:** Erica Kellogg <AHHC@burksfalls.ca>  
**Sent:** May 21, 2020 11:28 AM  
**To:** Kerstin Vroom  
**Cc:** Allan Holder; Nicky Kunkel  
**Subject:** RE: Physician Recruitment and Retention Incentives

Morning Kerstin,

You're right it is a beautiful day; I am working outside so I'm sorry for the delay in my response.

I've included Nicky and Allan in this email chain again, as any additional questions or discussion should be directed to the Clerk or Treasurer. Although I will refer to Allan for confirmation, I do believe that the component that is taxable is in fact the Pharmacy and the Home Care Aid business that is also in the building.

If there are additional concerns with our request please let us know, between the three we will ensure to get back to you.

Lastly, the invoice I sent, at the bottom it says make "payable to the Village of Burk's Falls", I should have replaced that with the "Almaguin Highlands Health Centre", as the funds go to the Committee.

Have a fantastic weekend. I will be out again with Public Works tomorrow, so I will return any emails on Monday.

*Erica Kellogg*  
Admin Asst.  
Village of Burk's Falls  
705-382-3138 ext 224

---

**From:** Kerstin Vroom <Clerk@magnetawan.com>  
**Sent:** Wednesday, May 20, 2020 11:14 AM  
**To:** Erica Kellogg <AHHC@burksfalls.ca>  
**Subject:** RE: Physician Recruitment and Retention Incentives

Hi Erica!

What a beautiful day today – wish we were outside 😊

Can you tell me, as I am not familiar with the building, the taxation on the portion that's commercial, is that pertaining to the pharmacy then? Or are there other businesses in there as well?

Thanks!  
*Kerstin*

**Kerstin Vroom, CMO CMM I | CAO/Clerk**

*Municipality of Magnetawan | PO Box 70 | 4304 Highway 520 | Magnetawan, ON POA 1P0  
Phone 705-387-3947 ext. 201 | Fax 705-387-4875 | [clerk@magnetawan.com](mailto:clerk@magnetawan.com)*



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**From:** Erica Kellogg <[AHHC@burksfalls.ca](mailto:AHHC@burksfalls.ca)>  
**Sent:** May 19, 2020 11:30 AM  
**To:** Kerstin Vroom <[Clerk@magnetawan.com](mailto:Clerk@magnetawan.com)>  
**Subject:** RE: Physician Recruitment and Retention Incentives

Good morning Kerstin,

Hoping you had a great weekend and enjoyed the weather. I've had a moment to touch base with the Treasurer now that he is back from vacation. Below is a copy and paste of the information provided regarding your inquiry for the "new assessment". Hope this is what your Council is looking for.

"150 Huston Street 2020 assessment is \$2.1M but is now totally exempt from any taxes. in 2019 there was a portion for this building subject to taxation but this is now exempt.

162 Huston Street 2020 assessment is \$343,00 but \$67,330 is exempt, leaving \$275,670 subject to taxation in 2020. This is the commercial component."

When Council discusses this request, will they also be discussing the request for the physician incentive? I was just looking to keep a record of municipal responses to all three resolutions.

Lastly, attached is an invoice for the 2020 contribution to the OTN as set in 2017. Some municipalities already provided 2020 funding, but I'm learning that others were waiting for an invoice, so I'm just getting to it now, excuse my tardiness.

If you or Council need anything else, please of course, feel free to reach out.

Thanks again, enjoy the day,

*Erica Kellogg*

Admin Asst.

Village of Burk's Falls

705-382-3138 ext 224

**From:** Kerstin Vroom <[Clerk@magnetawan.com](mailto:Clerk@magnetawan.com)>  
**Sent:** Friday, May 15, 2020 9:44 AM  
**To:** Erica Kellogg <[AHHC@burksfalls.ca](mailto:AHHC@burksfalls.ca)>  
**Cc:** Nicky Kunkel <[clerk@burksfalls.ca](mailto:clerk@burksfalls.ca)>; Allan Holder <[treasurer@burksfalls.ca](mailto:treasurer@burksfalls.ca)>  
**Subject:** RE: Physician Recruitment and Retention Incentives

No worries Erica!!

Appreciate all your help.

Have an amazing loooooooooooooong blackfly free weekend 😊

Thanks!

*Kerstin*

**Kerstin Vroom, CMO CMM I | CAO/Clerk**

*Municipality of Magnetawan | PO Box 70 | 4304 Highway 520 | Magnetawan, ON POA 1P0  
Phone 705-387-3947 ext. 201 | Fax 705-387-4875 | [clerk@magnetawan.com](mailto:clerk@magnetawan.com)*



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**From:** Erica Kellogg <[AHHC@burksfalls.ca](mailto:AHHC@burksfalls.ca)>  
**Sent:** May 15, 2020 9:43 AM  
**To:** Kerstin Vroom <[Clerk@magnetawan.com](mailto:Clerk@magnetawan.com)>  
**Cc:** Nicky Kunkel <[clerk@burksfalls.ca](mailto:clerk@burksfalls.ca)>; Allan Holder <[treasurer@burksfalls.ca](mailto:treasurer@burksfalls.ca)>  
**Subject:** RE: Physician Recruitment and Retention Incentives

Kerstin,

That I will need to refer to the Treasurer, who unfortunately is off today and will be back on Tuesday.

I will ask Allan to provide a response when he returns.

*Erica Kellogg*  
Admin Asst.  
Village of Burk's Falls  
705-382-3138 ext 224

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**From:** Kerstin Vroom <[Clerk@magnetawan.com](mailto:Clerk@magnetawan.com)>  
**Sent:** Friday, May 15, 2020 9:39 AM  
**To:** Erica Kellogg <[AHHC@burksfalls.ca](mailto:AHHC@burksfalls.ca)>  
**Cc:** Nicky Kunkel <[clerk@burksfalls.ca](mailto:clerk@burksfalls.ca)>  
**Subject:** RE: Physician Recruitment and Retention Incentives

Thanks so much Erica!!  
What is the new assessment on the building?

Thanks!  
*Kerstin*

**Kerstin Vroom, CMO CMM I | CAO/Clerk**

*Municipality of Magnetawan | PO Box 70 | 4304 Highway 520 | Magnetawan, ON POA 1P0  
Phone 705-387-3947 ext. 201 | Fax 705-387-4875 | [clerk@magnetawan.com](mailto:clerk@magnetawan.com)*

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW 2020 -**

**BEING A BY-LAW TO PROVIDE FOR THE EXECUTION OF A LIMITED SERVICES AGREEMENT WITH THE OWNERS OF THE LANDS – HOWARD V SCHNEIDER AND EARL D SCHNEIDER KNOWN AS 1270 BEAVER LAKE ROAD AND ARE LEGALLY DESCRIBED AS CONCESSION 6, LOT 2, TOWNSHIP OF SPENCE, PCL 5544 S/S, IN THE MUNICIPALITY OF MAGNETAWAN**

**WHEREAS** the owner of the lands known as 1270 Beaver lake road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan applied for consent approval

**AND WHEREAS** under 6.2 of the Municipality Official Plan states council may permit the development of lands outlines the Council may permit development only where the owner enters into an agreement that acknowledges that municipal services to the lands may not be available to the lands and that the Municipality assumes no liability to provide services to the development

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

1. That the Municipality of Magnetawan enter into a limited services agreement substantially in the form attached hereto as "This Agreement."
2. That the Mayor and the Clerk are hereby authorized to execute the Agreement and all documents in connection with the Agreement.
3. The Municipality's solicitor is hereby authorized to register the Agreement against the title of the lands to which it applies.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 10th day of June, 2020

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

\_\_\_\_\_  
Mayor

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

THIS AGREEMENT made in duplicate this                      day of                      , 2020.

**BETWEEN:                      HOWARD V SCHNEIDER AND EARL D SCHNEIDER**

(hereinafter called the "Owner")

**-and-**

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

(hereinafter called the "Municipality")

**WHEREAS** the Owner is the Owner in fee simple of these lands and premises in the Municipality of Magnetawan in the District of Parry Sound being municipally known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan;

**AND WHEREAS** the Owner has applied to the Municipality to permit the development of a residential use on the Owner's lands;

**NOW THEREFORE** the Owner and the Municipality covenant and agree as follows:

**I.                      LANDS TO BE BOUND**

The lands to be bound by the terms and conditions of this Agreement referred to as "the subject lands are municipally known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan, and more fully described in Schedule "A" to this Agreement.

**II.                      BUILDING PERMITS**

1. The Owner agrees to not request the Chief Building Official to issue a building permit to carry out the development until this Agreement has been executed by both parties.

**III.                      PROVISIONS**

1. The Owner hereby acknowledges that access to the subject property is provided by a road which is not maintained year round by the Municipality and therefore is not provided municipal services such as snowplowing, road maintenance, emergency services, garbage pick-up and school bussing.

**V.                      OTHER BY-LAWS, ETC.**

Nothing in this Agreement shall relieve the Owner from complying with all other applicable by-laws, laws or regulations of the Municipality or any other laws,

regulations or policies established by any other level of government. Nothing in this Agreement shall prohibit the Municipality from instituting or pursuing prosecutions in respect of any violations of the said by-laws, laws or regulations.

**V. REGISTRATION OF AGREEMENT**

The parties hereto consent to the registration of this Agreement by the Municipality upon the title of the subject lands, which registration shall be included as a legal expense to the Owner. The agreement shall remain on the title of the property and shall apply to any successors.

**VI. INDEMNIFICATION FROM LIABILITY AND RELEASE**

The Owner covenants and agrees with the Township, on behalf of his/her, his/her successors and assigns, to indemnify and save harmless the Municipality from any and all actions, suits, claims and demands whatsoever which may arise either directly or indirectly by reason of any work performed by the Owner or on his behalf in connection with the carrying out of the provisions of this Agreement.

**VII. DEFAULT**

The Owner acknowledges that the expenses of the Municipality arising out of the enforcement of this Agreement may be recovered as taxes under Section 427 of the Municipal Act, S.O., 2001, c.25, as amended.

**IN WITNESS WHEREOF** the Owner and the Municipality have caused their corporate seals to be affixed over the signatures of their respective signing officers duly authorized in that behalf.

**SIGNED, SEALED AND DELIVERED** in the presence of:

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Date

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

\_\_\_\_\_  
Sam Dunnett, Mayor

\_\_\_\_\_  
Kerstin Vroom, CAO / Clerk

We have authority to bind the corporation.



## **SCHEDULE A**

**Legal description of the Subject Lands  
Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the  
Municipality of Magnetawan; District of Parry Sound**

DRAFT

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW 2020 -**

**BEING A BY-LAW TO PROVIDE FOR THE EXECUTION OF A SITE PLAN AGREEMENT WITH THE OWNERS OF THE LANDS – HOWARD V SCHNEIDER AND EARL D SCHNEIDER KNOWN AS 1270 BEAVER LAKE ROAD AND ARE LEGALLY DESCRIBED AS CONCESSION 6, LOT 2, TOWNSHIP OF SPENCE, PCL 5544 S/S, IN THE MUNICIPALITY OF MAGNETAWAN**

---

**WHEREAS** the Planning Act, R.S.O. 1990, chapter P.13, Section 41 authorizes the execution and registration of site plan agreements to provide for additional regulation and control of development of lands that are the subject of applications for site plan approval;

**AND WHEREAS**, an application and site development plans have been submitted for lands known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence PCL 5544 S/S, in the Municipality of Magnetawan.

**AND WHEREAS**, Council is satisfied that the proposed development of the lands is appropriate and in conformity with the Municipality's requirements;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

1. That the Municipality of Magnetawan enter into a site plan agreement substantially in the form attached hereto as "This Agreement."
2. That the Mayor and the Clerk are hereby authorized to execute the Agreement and all documents in connection with the Agreement.
3. The Municipality's solicitor is hereby authorized to register the Agreement against the title of the lands to which it applies.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 10th day of June, 2020

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

THIS AGREEMENT made in duplicate this \_\_\_\_ day of \_\_\_\_\_, 2020.

**BETWEEN:**

**HOWARD V SCHNEIDER AND EARL D SCHNEIDER**

(hereinafter called the "Owner")

-and-

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

(hereinafter called the "Municipality")

**WHEREAS** the OWNER is the OWNER in fee simple of these lands and premises in the Municipality of Magnetawan in the District of Parry Sound being municipally known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan;

**AND WHEREAS** the OWNER has been granted approval of consent application B019/19 for one new lot.

**AND WHEREAS** notwithstanding the foregoing the parties agree that the overall development of the subject lands would be most appropriately addressed through a site plan agreement;

**AND WHEREAS** this Site Plan Agreement (the "Agreement") has been completed under the authority of Section 41 of the Planning Act, cP13, as amended;

**NOW THEREFORE** in consideration of the sum of TWO (\$2.00) DOLLARS now paid by the OWNER to the MUNICIPALITY, the receipt and sufficiency of which is hereby acknowledged, the OWNER and the MUNICIPALITY covenant and agree as follows:

**1. SCOPE OF THE AGREEMENT**

**1.1 Description of Lands** - The lands to be bound by the terms and conditions of this Agreement referred to as "the subject lands" are municipally known as 1270 Beaver Lake Road and are legally described as SPENCE CON 6 LOT 2 PCL 5540 S/S, in the Municipality of Magnetawan and more fully described in Schedule "A" to this Agreement.

**1.2 Conformity of Agreement** — The OWNER covenants and agrees that all new work performed on the subject lands shall be in conformity with:

- a) The provisions of this Agreement;
- b) The Site Plan attached as Schedule 'B';

- c) All applicable Municipal By-laws and all applicable Provincial and Federal legislation.

1.3 Reliance upon Representations - The OWNER acknowledges that:

- a) If it proceeds with the development contemplated by the approved Site Plan, it has made representations to the MUNICIPALITY that it will complete all on-site construction, grading and landscaping required herein, in accordance with the Plans filed and accepted by the MUNICIPALITY; and
- b) The MUNICIPALITY has entered into this Agreement in reliance upon these representations.

1.4 Schedules Attached — The following scheduled are attached to, and form part of this Agreement

- SCHEDULE 'A' - Description of Lands
- SCHEDULE 'B' - Site Plan

2. MODIFICATION OF PLANS

- 2.1 There shall be no changes in the Schedules attached hereto, or to any Plans and Specifications filed and accepted on this project unless such changes have been first submitted to, and accepted by, the MUNICIPALITY.

3. CONDITIONS PRIOR TO EXECUTION OF AGREEMENT BY THE MUNICIPALITY

- 3.1 Prior to the execution of this Agreement by the MUNICIPALITY, the OWNER shall:

- a) Taxes — have paid all municipal tax bills issued and outstanding on the said lands;
- b) Postponements to this Agreement — have delivered to the MUNICIPALITY all postponements of any prior encumbrances so that this Agreement will be first priority against the said lands;
- c) Land Ownership — be the registered owner in fee simple of the lands described in Schedule 'A'.

4. REGISTRATION OF AGREEMENT AND OTHER DOCUMENTS

- 4.1 This Agreement shall be registered on title to the subject lands at the expense of the OWNER and this Agreement shall be first priority on title;
- 4.2 The OWNER agrees that all documents required herein shall be submitted in a form suitable to the MUNICIPALITY and suitable for registration, as required;

- 4.3 The OWNER agrees that the MUNICIPALITY may register this Agreement against the subject lands at the expense of the OWNER;
- 4.4 The OWNER agrees to reimburse the MUNICIPALITY for all administrative and professional costs incurred in preparing, executing and registering this Agreement.
- 4.5 The OWNER agrees not to make any application or request to deregister this Agreement without the authorization in writing from the MUNICIPALITY.
- 4.6 All offers of Purchase and Sale shall contain a clause advising the potential purchaser of this Agreement.
5. EXPENSES TO BE PAID BY OWNER
- 5.1 Every provision of this Agreement by which the OWNER is obliged in any way shall be deemed to include the words 'at the expense of the OWNER' unless the context otherwise requires.
- 5.2 The OWNER shall pay such fees as may be invoiced to the MUNICIPALITY by its Solicitor and Planner in connection with all work to be performed as a result of the provisions of the Agreement.
6. ATTACHED SCHEDULES
- 6.1 It is agreed that everything included in this Agreement and the Schedules attached thereto, together with all engineering drawings, material and undertakings filed by the OWNER and accepted by the MUNICIPALITY shall be included in and form part of this Agreement.
7. DEVELOPMENT PROVISIONS
- 7.1 The OWNER agrees that all existing vegetation will be retained in a vegetation buffer to a distance of 20 metres from the normal or maintained high water mark.
- 7.2 The OWNER will not be required at any time to import vegetation into the buffer area where none currently exists.
- 7.3 The OWNER agrees to provide for the grading or change in elevation or contour of the land and the disposal of storm, surface and waste water from the lands and from any buildings or structures in such a way as to ensure that the natural drainage is not altered in any way that will cause damage to the vegetative buffers, any adjacent lands, or any river, stream or road.
- 7.4 The OWNER agrees that the construction of any buildings and/or structures be above the applicable flood elevation, to the satisfaction of the Municipality.

- 7.5 Prior to the issuance of a building permit, the owner shall survey the location of the normal or maintained high water mark.
- 7.6 Prior to the issuance of a building permit, the owner shall provide an updated site plan to the Municipality identifying the location of the normal or maintained high water mark, the vegetation protection area and the location any proposed buildings or structures.

8. BINDING PARTIES, ALTERATION, AMENDMENT, EFFECT, NOTICE, PENALTY

- 8.1 This Agreement may only be amended or varied by a written document of equal formality herewith duly executed by the parties hereto and registered against the title to the subject lands.
- 8.2 This Agreement may be declared null and void if any requirement or responsibility of the OWNER established by this Agreement is not performed to the satisfaction of the MUNICIPALITY.
- 8.3 This Agreement shall be binding upon the respective successors and assigns of each of the parties hereto.
- 8.4 The Agreement shall come into effect on the date of execution by the MUNICIPALITY.
- 8.5 Nothing in this Agreement shall relieve the OWNER from complying with all other applicable by-laws, laws or regulations of the MUNICIPALITY or any other laws, regulations or policies established by any other level of government. Nothing in this Agreement shall prohibit the MUNICIPALITY from instituting or pursuing prosecutions in respect of any violations of the said by-laws, laws or regulations.
- 8.6 The definitions of Municipality of Magnetawan Zoning By-law 2001-26, as amended, shall be used to define any terms used in this Agreement.
- 8.7 Any notice required to be given pursuant to the terms hereto shall be in writing and mailed or delivered to the other at the following address:

OWNER'S NAME AND ADDRESS:      Howard V Schneider  
   398 Catherine Ave N  
   Hamilton, ON L8L 4T6

   Earl D Schneider  
   31 Glenwood Dr  
   Brantford, ON N3S 3G3

MUNICIPALITY OF MAGNETAWAN: Kerstin Vroom, CAO/Clerk  
Municipality of Magnetawan  
PO Box 70  
4304 Hwy #520  
Magnetawan, ON  
POA 1P0

**THIS AGREEMENT** shall inure to the benefit of and be binding upon the OWNER and their respective heirs, executors, administrators, successors and assigns.

**IN WITNESS WHEREOF** the OWNER and the MUNICIPALITY have caused their corporate seals to be affixed over the signatures of their respective signing officers.

**SIGNED, SEALED AND DELIVERED**  
in the presence of:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Howard V Schneider

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Earl D Schneider

**THE CORPORATION OF THE MUNICIPALITY  
OF MAGNETAWAN**

\_\_\_\_\_  
Sam Dunnett, Mayor

\_\_\_\_\_  
Kerstin Vroom, CAO / Clerk

We have authority to bind the corporation.



**SCHEDULE "A"**

**LEGAL DESCRIPTION OF LANDS SUBJECT TO THIS AGREEMENT**

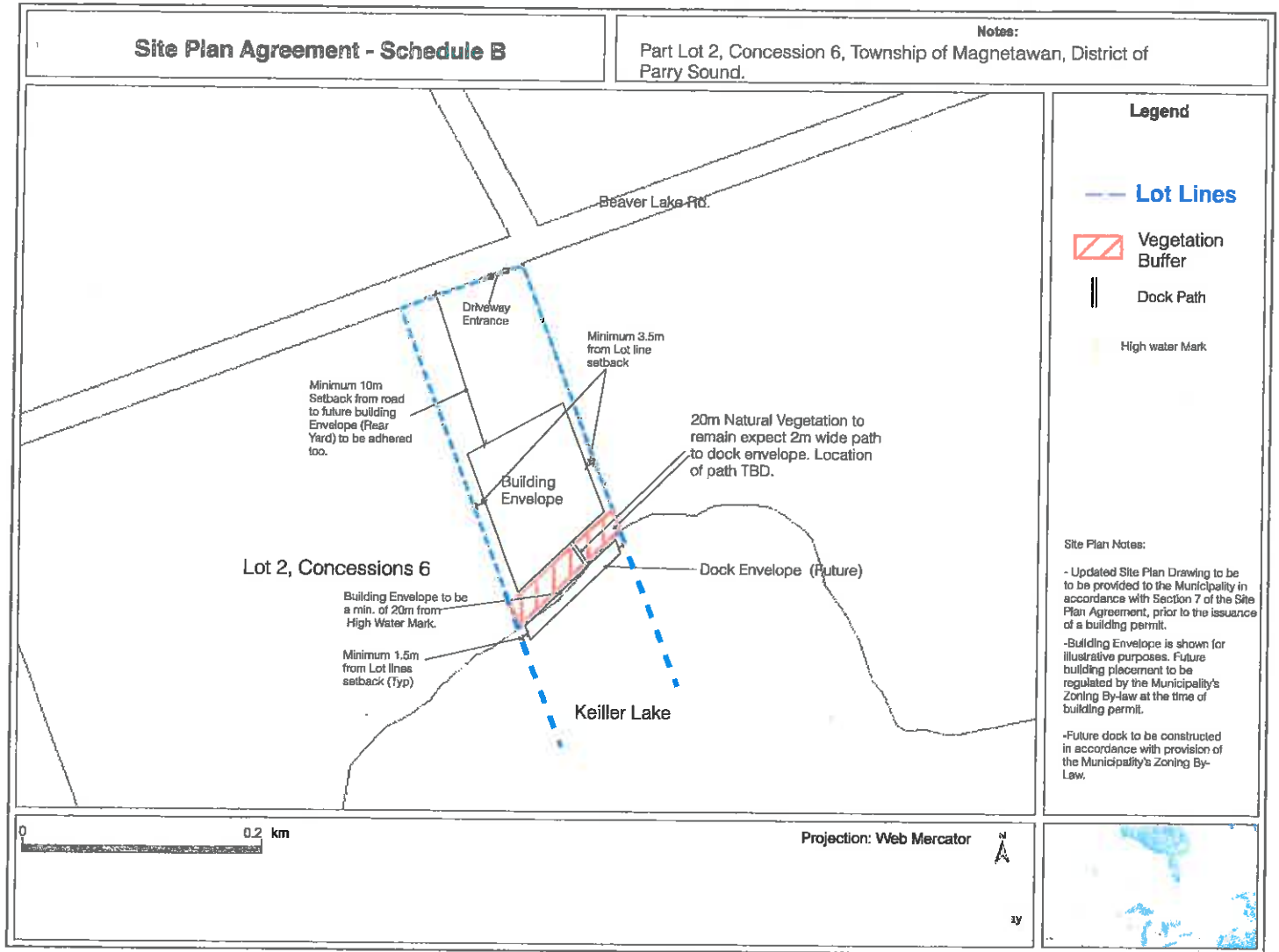
SPENCE CON 6 LOT 2 PCL 5540 S/S,

DRAFT

## SCHEDULE "B"

### SITE PLAN

The Site Plan Signed by the Chief Administrative Officer/Clerk of Municipality of Magnetawan on the \_\_\_\_ day of \_\_\_\_, 2020.



## THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN

### BY-LAW NO. 2020 -

**Being a By-law to establish a grant program to assist with the seasonal maintenance costs of private roads and right-of-ways**

**WHEREAS** Section 10 of *the Municipal Act, 2001, S.O 2001, C.25*, as amended, provides that a municipality may provide any thing that the municipality considers necessary or desirable for the public, including matters dealing with highways and the health and well-being of persons within the municipality;

**AND WHEREAS** it is deemed desirable to establish an updated policy and criteria for providing a seasonal maintenance road grant program for private roads and right-of-ways in the Municipality of Magnetawan;

**AND WHEREAS** funds for the Private Road Grant are dependent on allocation of funds in the municipal annual budget;

**AND WHEREAS** the Municipality of Magnetawan Private Road Grants Policy be adopted as follows:

#### 1. GENERAL

This Policy outlines the manner in which the Municipality of Magnetawan will distribute ***Private Road Grants***. These grants will assist property owners with costs for the summer maintenance of private roads and right-of-ways (ROWs), resulting in better accessibility and safety for traffic.

Grants are not guaranteed, and due to budgeting constraints, grants may be curtailed at any time by resolution of Council.

Council may from time to time establish further conditions regarding the approval of grants that may be applied generally or to a specific situation.

The Municipality of Magnetawan shall have no responsibility or obligation or exercise any degree of operational control with respect to maintenance of the affected private road or ROW.

#### 2. DEFINITIONS

***Private Road*** means a road that is located on private lands that is used to access more than one property with a unique owner and includes a right of way (ROW).

***Eligible Maintenance*** means work that is done on a Private Road to make substantial improvements to the Private Road's form or function, in the calendar year of the granting program, and does not include plowing, sanding, salting or any other form of winter operational maintenance.

### 3. PROCEDURE

- i. Property owners with lands fronting on a Private Road, including the owners of vacant or undeveloped lots, may form a Road Maintenance Group which shall include and represent at least two-thirds (2/3) of those property owners, and the Group shall appoint a representative.
- ii. The Road Maintenance Group shall contract or have performed the necessary Eligible Maintenance to the Private Road and shall keep all resulting receipts or invoices. The Road Maintenance Group shall be solely responsible to oversee the administration and supervision of annual work programs and related budgets.
- iii. The Road Maintenance Group shall complete and submit the Application for Private Road Grant prior to the specified deadline.
- iv. All applications shall be submitted to the Treasurer, who shall have the authority to determine grant eligibility and to authorize grants based on the following criteria:
  - a) documentation of participation by two-thirds (2/3) of property owners in sharing the costs of Eligible Maintenance.
  - b) documentation of a dedicated bank account in the name of the Road Maintenance Group for the purpose of receiving the grant.
  - c) inclusion of paid invoices for Eligible Maintenance expenditures.
- v. The total annual grant amount shall be set by Council during the annual budget process. Individual grant amounts shall be determined based on a maximum amount equal to "X" factor plus "Y" factor. "X" factor shall represent a dollar value per kilometre of roadway and "Y" factor shall represent a dollar value per unique property (meaning that two properties on the Private Road with a common owner are counted as one property).
- vi. Grants shall be paid in one lump sum to the Road Maintenance Group.

### 4. CALCULATION OF GRANTS

Grants shall be calculated based on the length of the Private Road, and the number of properties with unique ownership that the Private Road services, or "X" factor plus "Y" factor.

The formula to determine the eligible amount for each grant shall be a maximum of:

$$("X" \times \$250.00) + ("Y" \times \$40.00)$$

where,

"X" equals the length of the Private Road in kilometres; and

"Y" equals the number of properties with unique ownership along the Private Road

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

1. **THAT** By-law 2019-39 is hereby repealed.
2. **THAT** this By-law shall come into force and effect on the date of its passing.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this       day of       , 2020.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

\_\_\_\_\_  
Mayor

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



**Near North**  
District School Board

MAGNETAWAN CENTRAL SCHOOL  
Box 100, 31 Sparks St  
Magnetawan ON P0A 1P0

(705) 387-3939

FAX (705) 387-0102

Wade Burrows, Principal

[wade.burrows@nearnorthschools.ca](mailto:wade.burrows@nearnorthschools.ca)

June 1, 2020.

Municipality of Magnetawan

Sub: Request for donation for Graduation Award

Dear Mrs. Linda Saunders,

I am writing on behalf of Magnetawan Central School Grade 8 graduating class of 2020. We are hoping to find sponsors for our graduation awards for our students heading off to high school. Although our graduation may not take the shape of our regular graduation ceremonies, we would like to take the opportunity to recognize the achievements of our graduates despite them being out of school for the past several months.

We understand that this has been a particularly difficult year for businesses/organizations and we want to be respectful of that. On the other hand, we want our regular sponsors to have the opportunity to carry on a tradition that has been in place in the past. If the Municipality is interested in sponsoring the Emily Ross Langford Award for Citizenship this year, we are requesting donations be mailed to the school address above or dropped off at the school on Thursday between 9:00-11:00. If this year isn't a year that sponsorship is an option, we understand and will extend a request next year.

If you could please let us know, we will be able to move forward in preparing a certificate and acknowledging your generosity in our video presentation/ceremony.

If you would like to learn more about sponsoring the graduation award, please e-mail me at [wade.burrows@nearnorthschools.ca](mailto:wade.burrows@nearnorthschools.ca).

Thank you for taking our request into consideration and we look forward to hearing from you.

Sincerely,

Wade Burrows  
Principal

*Our mission is to educate learners to their fullest potential in preparation for life-long learning.*



# Almaguin Highlands Secondary School

21 Mountainview Road, P.O. Box 250, South River, Ontario P0A 1X0

Tel: 705-472-5563 • Fax: 705-386-0004

June 1, 2020

Municipality of Magnetawan  
Box 70  
Magnetawan, ON  
P0A 1P0

MUNICIPALITY OF  
MAGNETAWAN

JUN 05 2020

RECEIVED

Every year, many individuals and area businesses generously support our community school and students by contributing to the Graduation Awards Program.

Almaguin Highlands Secondary School students and staff have always appreciated this very generous support. It has enabled us to recognize and to reward the outstanding achievements and successes of our students through the presentation of well-earned awards.

We are reaching out at this time to ask whether you are able to support, or continue to support our students this year by making a contribution towards our Graduation Awards Program. The names of donors will be acknowledged in our Graduation Program and an income tax receipt will be issued.

We recognize that this year has already been very difficult for most individuals, families and businesses, given the social and economic impact of COVID-19. The continued uncertainty moving forward also presents as a significant challenge for many. We understand that it may be more difficult to make a financial contribution this year, but donations of any size will make a significant impact on our ability to honour our incredibly hardworking and dedicated students.

As a result of the physical closure of our school and moving to online learning because of COVID-19, our graduation class has missed many important academic and social events that would typically occur in their grade 12 year. We are working hard to provide them with the opportunity to experience graduation while following the recommendations of the health unit and the restrictions in place by the provincial government.

If you can make a contribution towards our Graduation Awards Program, we would be pleased to hear from you by June 12, 2020, please email [lisa.ferrante@nearnorthschools.ca](mailto:lisa.ferrante@nearnorthschools.ca). The school is open on Thursdays if you wish to drop off the award at the front door or you can mail it to the school. Thank you for your interest and support of our program, as well as your help in recognizing the excellence of our students.

Sincerely

Susan Fawcett  
Principal



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# Russell, Christie, LLP

Barristers & Solicitors

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W.D. (Rusty) Russell, Q.C., (1925-2019)  
Douglas S. Christie, B.A., LL.B.  
William S. Koughan, LL.B.  
Edward B. Veldboom, MSc. Pl. LL.B.

Michael F. Sirdevan, B.A. (Hons), LL.B.  
Jennifer E. Biggar, B.A., (Hons), J.D.  
James R. Morse, B.A., LL.B.

Please reply to:  
Edward B. Veldboom (Ext. 237)  
Email: [eveldboom@russellchristie.com](mailto:eveldboom@russellchristie.com)

June 5, 2020

Kerstin Vroom, CAO/Clerk  
The Corporation of the Municipality of Magnetawan  
4304 Hwy #520, P.O. Box 70  
Magnetawan, Ontario  
P0A 1P0  
via email to [Clerk@magnetawan.ca](mailto:Clerk@magnetawan.ca)

Dear Ms. Vroom,

Re: Short Term Rentals

You have requested us to provide some general comments about the potential regulation and prohibition of short term rentals. In Magnetawan the primary concern is the short term rental of single detached dwellings (sometimes referenced as seasonal residences, cottages, etc.)

As explained in our initial telephone conversation, the issue of short term rentals is one that numerous municipalities are struggling to address. Generally speaking, attempts to prohibit and/or regulate this activity requires a "two prong" approach using the Municipality's power to zone (under section 34 of the *Planning Act*) and its power to regulate and license various business/activities under authority of the *Municipal Act, 2001*.

With respect to the zoning aspect, the Municipality must assess the current state of its zoning by-law and determine how or if the current zoning by-law already addresses or regulates the activity. If it does not, the Municipality would have to consider amending the by-law to directly regulate or prohibit the "use" (short term rentals of detached dwellings). In taking that approach, the "side effect" would be the creation of opportunities for those persons who were undertaking short term rentals as of the date the amendment was enacted, to assert "legal non-conforming rights". Simply stated, the amendment process, in most cases, represents an acknowledgement that some level of short term rental activity will be legally permitted going

505 Memorial Ave., Box 158, Orillia, ON L3V 6J3

Tel: 705-325-1326, Fax: 705-327-1811

Website: [www.russellchristie.com](http://www.russellchristie.com) General Email: [info@russellchristie.com](mailto:info@russellchristie.com)

forward. The amendment may also provide for some continuing permissions. In such cases, the Municipality may choose to impose locational criteria or applicable performance standards. Such criteria and standards could address the perceived negative impacts of the use (for example imposing more significant parking requirements, minimum lot size, etc.).

The licensing component is premised upon some continuing permission for short term rental activity in the zoning by-law (whether it is simply to address legal non-conforming operations or for any operations that are expressly permitted). Such licensing requirement would most typically require a person to obtain a license before commencing operations each year. In the absence of a license the activity would then be rendered illegal and could be "shut down" through court proceedings. The issue with respect to licensing is the range of conditions that would or should be imposed in order to obtain the license.

As one might expect, implementing a licensing process could create an increase in the amount of staff time devoted to processing applications and enforcing the by-law provisions.

We have not completed an evaluation of the Municipality's Zoning By-law. If the Municipality requires an evaluation, we can undertake that task. We trust our comments are of assistance. Please contact me if you have any questions.

Sincerely,



Edward B. Veldboom  
(electronically signed)

# **ALMAGUIN COMMUNITY ECONOMIC DEVELOPMENT (ACED)**

## **MINUTES April 20, 2020**

A virtual meeting based at the Armour Municipal Office on April 20, 2020 at 6:00 pm.

**Present:** Wendy Whitwell, Township of Armour  
Kelly Elik, Township of Strong  
Jennifer Farquhar, AHCC Representative  
Brenda Scott, Village of South River  
Celia Finley, Township of Ryerson  
Margaret Ann MacPhail, Township of Perry  
Melanie Atkins, MENDM  
Tim Brunton, Township of Magnetawan  
Peter McIsaac, Municipality of Powassan

**Regrets:** Tim Bryson, Township of Joly  
Barb Belrose, Village of Sundridge  
Ron Begin, FedNor  
Lewis Hodgson, Village of Burk's Falls

**Staff:** Dave Gray, Director of Economic Development  
John Theriault, Township of Armour  
Courtney Metcalf, Economic Development Officer  
Nicky Kunkel, Village of Burk's Falls  
Nicole Gourlay, Municipality of Magnetawan

### **Call to Order**

The meeting was called to order at 6:06 pm.

### **Minutes**

That the minutes of Monday March 16, 2020 meeting were adopted as circulated.

### **Director of Economic Development (DED) Report**

#### **Core Activity Tracking**

The DED updated the Board on the visits and contacts he has had over the past month. There has been less contact with businesses because of the pandemic.

## **Director of Economic Development Report (DED) cont'd**

### **Communications & Marketing Officer (CMO) Update**

The DED gave an update on the work the CMO has been doing, including designing and updates of the COVID-19 web page, updating all business listings, updating contacts page, supporting the web development team and creating backup directories for site information.

### **Industry & Supply Chain Mapping**

Operators are willing to participate when the pandemic is over.

### **Broadband Support - Blue Sky**

A letter of support was sent to Lakeland Networks to support their application to the CRTC Broadband fund.

### **Accommodation Guide Publication**

A draft print guide was presented to the Board for review. The guide will not be printed until the pandemic is over.

### **Asset Inventory Update**

Presently creating the directory. A finalized inventory is expected by mid-may.

### **Business Support Events**

At this time events are either cancelled or on hold until the pandemic is over.

### **Regional Brand Strategy**

Second phase of the NOHFC application has been submitted. Awaiting a decision.

### **Web Strategy & Enhancement**

The Almaguin Highlands Tourism website was hacked. The hack was resolved and significant improvements to the website have been performed. The Board will discuss a yearly fee for website support at its next meeting.

### **Visitor Guide**

A full-page ad has been recreated and was reviewed by the Board. The Almaguin Highlands Chamber of Commerce is considering a later release date for the guide and may not be able to include certain components, such as an events directory, this year.

### **Digital Main Street**

The grant for this program has been used and the final report accepted. The program will continue and at a time when all businesses are required to use online business it is needed more than ever.

### **Almaguin Highlands Secondary School In-Roads**

All projects are on hold until the schools open up again.

## **Director of Economic Development Report cont'd**

### **Almaguin Harvest Spin Project**

FedNor has approved our funding application. Still waiting on a decision from NOHFC. Next step is to put out an RFP for the Almaguin Agriculture and Culinary Stakeholder Engagement Strategy. We will move forward with what can be done and we will have to wait and see if this project can be brought to fruition.

### **Mobile Support Forum Project**

This project has been postponed because of the pandemic.

### **Taste of Almaguin Partnership Request**

Our contribution to the project has not been issued. The project is on hold indefinitely.

## **New Business & Developments**

### **COVID-19 Response Activities**

The Economic Development Department has been working on finding ways to support our businesses during the pandemic. These include:

1. Creating a COVID-19 information and resource page on our website.
2. Initiating a stay at home & support local social media campaign.
3. Sending out an Almaguin business outreach COVID-19 survey.
4. Bringing a proposal to the Board for an Almaguin delivery & subsidy program.

### **Almaguin Delivery & Subsidy Program**

The Director of Economic Development brought forward a proposal to work with local partners to provide delivery services to businesses and residents in our region. After some discussion, the Board passed a resolution supporting the program, allocating a \$1,500 donation to it and requesting that each of the ACED partners approve a \$500 donation to the program.

## **Updates**

### **NOHFC**

NOHFC is presently reviewing the Almaguin Harvest Spin Project application, a decision on the funding is pending. Again, NOHFC is here to help, even during the pandemic, please reach out if you need help.

## **Resolutions**

1. 2020-011 - Moved by Kelly Elik; Seconded by Margaret-Ann MacPhail;  
Be it resolved that the Almaguin Community Economic Development Board approve the minutes of March 16<sup>th</sup>, 2020, as circulated. Carried

### **Resolutions cont'd**

2. 2020-012 - Moved by Peter McIsaac; Seconded by Kelly Elik;  
Be it resolved that the Almaguin Community Economic Development Board supports the proposed Almaguin Delivery & Subsidy Program as presented by the Director of Economic Development, approves a donation, in the amount of \$1,500, to the program and requests that each of the ACED partners donate \$500 to the program.  
Carried

### **Adjournment**

The meeting was adjourned at 7:09 p.m.

The next meeting will be May 27, 2020 at 6:00 p.m. If this changes, members will be advised.



**705-382-2900**  
**www.almaguin-health.org**

**Minutes: May 8<sup>th</sup>, 2020 via Zoom**

**Present:** Norm Hofstetter, Brad Kneller, Marianne Stickland, Dennis Banka, Rod Ward, Lyle Hall, Tom Bryson

**Regrets:** Carol Ballantyne, Cathy Still, Barbara Marlow

**Guests:** Kevin MacLeod (Executive Director BPHHT)

Call to order at 10:00am by Chair Bruce Campbell.

1. 2020-012 Moved by Lyle Hall and Seconded Rod Ward  
**THEREFORE BE IT RESOLVED THAT** The Almaguin Highlands Health Centre Committee adopt the minutes from March 8<sup>th</sup>, 2020 as circulated. Carried.

2. Delegation: None at this time.

3. Resolutions to be passed:

2020-013 Moved by Marianne Stickland and Seconded Rod Ward

**WHERE AS** the Almaguin Highlands Health Centre Committee in 2017 learned the Burk's Falls Ontario Telemedicine Network (OTN) site would cease to operate due to aging equipment and lack of compatibility with other OTN sites;

**AND WHERE AS** Ontario Telemedicine Network sites are not financially supported by any Ministry or other health care service provider outside of salaries for staffing;

**AND WHERE AS** the Almaguin Highlands Health Centre Committee solicited and received ongoing funding from 12 Almaguin Highlands municipalities to replace expiring Ontario Telemedicine Network equipment.

**AND WHERE AS** the North East Local Health Integration Network provided onetime funding for the purchase of said equipment, leaving the municipal funding untouched to date;

**AND WHERE AS** The Almaguin Highlands Health Centre Committee has received service numbers from April 2016 -March 2019 based on the fiscal calendar for OTN indicating a continued increase in service delivery;



**AND WHERE AS;** In order to provide adequate service delivery, the OTN Coordinator has requested a renovation to the existing site, allowing for an expansion in square footage;

**AND THEREFORE** the Almaguin Highlands Health Centre Committee has discussed, reviewed and authorized the Secretary to explore the financial impact, with approval of the Village of Burk's Falls Council as owners of the facility to renovate the Almaguin Highlands Health Centre lunch room into a larger OTN site;

**AND THEREFORE BE IT RESOLVED THAT** the Almaguin Highlands Health Centre Committee has received, accepted and approves quotes to facilitate such expansion at a maximum cost of \$8,000.00. Carried

#### 4. Items for Discussion

a) Financial support request for ongoing operating costs:

Members discussed the resolutions received in response to the Village of Burk's Falls Resolution #2020-16. The Committee requested a follow up letter be sent to the municipalities which have not provided correspondence. D. Banka brought forward a suggestion of contribution by population. The Committee confirmed the request for funding will remain as previously requested, future requests will be reevaluated.

b) Financial support request for onetime physician retention:

The Secretary confirmed the municipalities that have contributed to the incentive package. Of the five catchment municipalities, all but one has provided communication in favor, the fifth has not confirmed at Council their support as of the date of the meeting May 8<sup>th</sup>, 2020.

c) Ontario Health Team update:

Due to Covid-19 pandemic, Ontario Health Teams have been paused.

d) Website and Facebook:

R. Ward provided the Committee with a review of the newly created AHHC Facebook page and the revised Website through screen sharing on zoom.

e) Kevin MacLeod Family Health Team Executive Director provided the Committee with an update on the current procedures for the physicians and seeing patients virtually. The Ontario Telemedicine Network site for Burk's Falls is currently closed due to shortage of staff due to COVID-19.

f) Letter to the editor:

R. Ward brought forward a letter written regarding high-speed connectivity and the strain working from home during COVID-19 has placed on the usage. Advocating for improved service in the Almaguin Highlands area.

Resolution: 2020-14 Moved by Marianne Strickland and Seconded by Tom Bryson

**THEREFORE BE IT RESOLVED THAT** The Almaguin Highlands Health Centre adjourn at 10:50am to meet again on March 6<sup>th</sup>, 2020 at 10:00am. Carried.



## **Magnetawan Community Development Committee (MCDC)**

### **Meeting Minutes**

The regular meeting of the Magnetawan Community Development Committee was held at by phone with clarity conferencing on Tuesday, June 2, 2020 at 4:00 p.m. with the following present:

*In attendance: Emily Bolduc (Chair), Marilyn Raaflaub, Merik Szabunio, Diane Szabunio, John Hetherington (Councillor), Laura Brandt (Secretary)*

*Regrets: Angela Hoffman*

**1. Call to Order**

Meeting was called to order.

**2. Adoption of the Agenda**

*MCDC Resolution no. 2020-08*

*Moved by: Marilyn Raaflaub, Seconded by: John Hetherington*

*BE IT RESOLVED THAT: The Magnetawan Community Development Committee adopts the agenda for this regular meeting of June 2, 2020 (Carried)*

**3. Disclosure of Conflict of Interest**

No member of the committee has any disclosures of conflict of interest.

**4. Adoption of the meeting minutes from previous meeting**

*MCDC Resolution no. 2020-09*

*Moved by: Diane Szabunio, Seconded by: John Hetherington*

*BE IT RESOLVED THAT: The Magnetawan Community Development Committee adopts the minutes from the regular committee meeting of February 11, 2020 (Carried)*

**5. Election of Chair and Vice Chair**

*MCDC resolution no. 2020-10*

*Moved by: John Hetherington, Seconded by: Diane Szabunio*

*WHEREAS the Municipal Procedural By-Law 2020-04, outlines that Committees of Council must appoint a chair and vice chair.*

*AND WHEREAS the Magnetawan Community Development Committee is an active committee or board of Council*

*THEREFORE BE IT RESOLVED that The Magnetawan Community Development Committee appoints Emily Bolduc as chair. (Carried)*

Vice Chair has been deferred till the next meeting as interim vice-chair was not present.

## **6. Upcoming Events**

### **6.1 Canada Day**

The MCDC discussed the current extension of the emergency order. As a result of this order the current way of how the Municipality celebrates Canada Day on an annual basis cannot proceed as planned. However, the MCDC will plan a contest to promote Canada Day within the community. There will be three different categories for Business, Home and Kids. With set prizes of 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup>. The kid's category will be awarded a cash prize of \$50 for 1<sup>st</sup>, \$30 for 2<sup>nd</sup> and \$20 for 3<sup>rd</sup>. The business and house category will be awarded a local business gift certificate in the amount of \$75 for 1<sup>st</sup>, \$50 for 2<sup>nd</sup> and \$25 for 3<sup>rd</sup>. Participants will email the recreation email address to register. Judging will be done in person, in a manner in accordance with the COVID-19 restrictions. Lorinda and Emily will also work on a display at the community board for Canada Day similar to what was on display for Mother's Day. Emily will work on posters for social media and Laura will locate any unused Canada Day decorations. The committee also suggests reaching out to Mary Jane Campbell to include in her Magnetawan community column.

*MCDC resolution no. 2020-11*

*Moved by: John Hetherington, Seconded by Diane Szabunio*

*BE IT RESOLVED THAT The Magnetawan Community Development Committee regretfully cancels the regular annual scheduled events in celebration of Canada Day due to the COVID-19 pandemic but will plan a Canada Day contest to in accordance with any COVID-19 restrictions. (Carried)*

### **6.2 Soap Box Derby**

*MCDC resolution no. 2020-12*

*Moved by: John Hetherington, Seconded by Marilyn Raaflaub*

*BE IT RESOLVED THAT The Magnetawan Community Development Committee regretfully cancels the regular annual Soap Box Derby due to the Covid-19 pandemic restrictions. (Carried)*

### **6.3 Heritage Center**

The Committee reviewed their email correspondence and deferred this discussion until they can meet again in person.

### **6.4 Upcoming Events**

Currently there are no new upcoming events that need to be discussed as events are currently on hold due to the COVID-19 restrictions.

## **7. New Business**

Currently there is no new business.

## **8. Adjournment**

*MCDC Resolution no. 2020-13*

*Moved by: Diane Szabunio, Seconded by: Merik Szabunio*

*BE IT RESOLVED THAT The Magnetawan Community Development Committee adjourns this meeting at 5:16p.m. on June 2, 2020 to meet again at the call of the Chair. (Carried)*



May 28, 2020

Will Bouma, MPP  
96 Nelson Street  
Suite 101  
Brantford, ON N3T 2X1

Sent via email [will.bouma@pc.ola.org](mailto:will.bouma@pc.ola.org)

Phil McColeman, MP  
108 St. George Street  
Suite 3  
Brantford, ON N3R 1V6

Sent via email [phil.mccoleman@parl.gc.ca](mailto:phil.mccoleman@parl.gc.ca)

**Re: Essential Workers Day – March 17**

Please be advised that Brantford City Council at its meeting held May 26, 2020 adopted the following:

**10.1 Essential Workers Day – Councillor Wall**

WHEREAS the Province of Ontario enacted a Declaration of Emergency on March 17th, 2020 in response to the COVID-19 Worldwide Pandemic; and

WHEREAS during the state of emergency certain services have been deemed essential services by the Government of Ontario; and

WHEREAS citizens are asked to isolate at home to reduce the spread of COVID-19 as essential workers continue to work and provide an essential service to their community; and

WHEREAS essential workers across the country are risking their lives; and

WHEREAS some essential workers have been stricken with illness, suffered trauma or injury, or lost their lives as a result of providing an essential service; and

WHEREAS without this dedicated workforce, essential services, including but not limited to, healthcare, police, fire, paramedics, military, social services, community services, food distribution, agriculture, postal and delivery services, education, security, transit, financial services, hospitality, commerce, manufacturing, construction, maintenance and repair, waste management, sanitation services, government, and administrative services would fail to function; and

WHEREAS our community owes a profound debt of gratitude to every single essential worker who ensured our community could continue to operate;

NOW THEREFORE, the Municipal Council of The Corporation of the City of Brantford HEREBY RESOLVES as follows:

- A. THAT March 17 BE PROCLAIMED by the Council for The Corporation of the City of Brantford to be Essential Workers Day in the City of Brantford; and
- B. THAT the Clerk BE DIRECTED to provide a copy of this resolution, with a covering letter, to MPP Will Bouma and MP Phil McColeman to respectfully request that the Government of Ontario and the Government of Canada formally declare March 17 to be Essential Workers Day to honour all of the essential workers who sacrificed so much during the COVID-19 pandemic; and
- C. THAT all municipalities across Ontario and Canada BE INVITED to proclaim March 17 to be Essential Workers Day in their respective municipalities, and that a copy of this resolution be provided to AMO, LUMCO, FCM, and ROMA for that purpose.



Tanya Daniels  
City Clerk  
[tdaniels@brantford.ca](mailto:tdaniels@brantford.ca)

cc All Ontario municipalities  
Association of Municipalities of Ontario (AMO)  
Large Urban Mayor's Caucus of Ontario (LUMCO)  
Federation of Canadian Municipalities  
Rural Ontario Municipal Association (ROMA)

## Resolution



Moved By \_\_\_\_\_

Last Name Printed Martin

Seconded By \_\_\_\_\_

Last Name Printed Cane

Agenda  
Item 8i

Resolution No.  
2020-05-20- 443

Council Date: May 20, 2020

**"Now Therefore Be It Resolved That Northumberland County Council supports the resolutions adopted by the Township of Perth South, the Village of Merrickville-Wolford, the Municipality of West Nipissing; and**

**Further Be It Resolved That Northumberland County requests the Ministry of Natural Resources and Forestry to review its practices and procedures to include a requirement to provide supporting evidence to impacted municipalities when designating Provincially Significant Wetlands within their boundaries; and**

**Further Be It Resolved That Council directs staff to send a copy of this resolution to the Premier of Ontario, the Minister of Natural Resources and Forestry, the Minister of Municipal Affairs and Housing, MPP David Piccini (Northumberland Peterborough-South), the Association of Municipalities of Ontario, the Rural Ontario Municipal Association, and all Ontario municipalities."**

Recorded Vote  
Requested by \_\_\_\_\_  
Councillor's Name

Carried   
Warden's Signature

Deferred \_\_\_\_\_  
Warden's Signature

Defeated \_\_\_\_\_  
Warden's Signature

**Laura Brandt**

---

**From:** SV-SF-CSOS <no-reply-aucune-reponse@hrsdc-rhdcc.gc.ca>  
**Sent:** May 15, 2020 10:03 AM  
**To:** Laura Brandt  
**Subject:** Canada Summer Jobs Application / Agreement  
**Attachments:** Entente\_Agreement.pdf; Participant Contact Sheet.pdf

**\*\*\*This is a system generated e-mail. Please do not reply\*\*\***

2020-05-15

Timothy Sullivan  
The Corporation of the Municipality of Magnetawan  
4304 HWY 520  
MAGNETAWAN ON POA 1P0

**Project Number:** #016915068

**Constituency:** Parry Sound-Muskoka

**Subject:** Canada Summer Jobs Application/Agreement

We are pleased to inform you that your Canada Summer Jobs application for funding has been approved. Available funds are distributed among the applicant organizations following a prioritization of the projects based on Service Canada's assessment and feedback received from your Member of Parliament.

Please note that the amount of approved funding may differ from the amount you requested in your application. You will find additional details on the approved job(s), duration of work and funding by consulting the signed "Calculation of Approved Canada Summer Jobs Contribution" document below. If any of the information you provided on your application has changed, or changes during the period of your Agreement, you must advise me immediately. If you are unable to hire a youth, or if you intend to withdraw from the CSJ agreement, you must notify me as soon as possible.

The following are details about the documents that will be required as part of your agreement:

**Documents for Employer Action:**

1. The signed "Calculation of Approved Canada Summer Jobs Contribution" document: This document indicates the maximum amount of contribution funds available for this agreement. Only costs incurred during the period indicated in the agreement may be eligible for reimbursement. You are responsible for any costs you incur outside the agreement's start and end dates.
2. You must complete the Employer and Employee Declaration online within seven days of the beginning of the CSJ-funded employment. This form enables Service Canada to validate your compliance with the Articles of Agreement. If you are unable to submit this form online, please contact me to receive mailing instructions. Advance or payment may be delayed if you do not provide the Employer and Employee Declaration(s).
3. The Grants and Contributions Direct Deposit Request form is used to request that payments be made via direct deposit. If you wish to have your payments made via direct deposit, you can send the completed form to Service



Canada as soon as possible. This form should **never be submitted to us by email or fax** as it contains your financial information.

4. At the end of the summer, as part of the close-out of your agreement, you will be required to complete a mandatory questionnaire to support performance reporting as well as to improve program administration.
5. You will also be required to provide a questionnaire to all CSJ-funded employees. Please note that CSJ-funded employees are to complete the questionnaire two weeks prior to the end date of their work placement. Please forward the following link to the questionnaire to each employee funded by your CSJ 2020 agreement:  
<https://srv212.services.gc.ca/ihest/Intro.aspx?cid=325777d6-8826-474b-b1e0-53b9eb2fbb14&lc=eng>
6. Once the project has ended, you must complete the Payment Claim and Activity Report. This document is used to request payments and report on Canada Summer Jobs activities. You are required to return the completed and signed form to Service Canada no later than 30 days after the departure of the last CSJ-funded employee. This form should **never be submitted to us by email or fax** as it contains personal information.

**If this document is not received within 30 days after the last CSJ-funded employee completes his or her employment, we may not reimburse you. We may also consider any advances we have issued as overpayments.**

#### **Documents for Youth Information:**

You must provide all CSJ-funded employees with copies of the following documents:

1. The Are You In Danger? brochure provides an important message concerning health and safety. Please also discuss it with them as part of their initial orientation. This discussion will be in addition to your workplace-specific health and safety orientation and training.
2. The Career Tool Factsheet is an easy-to-use, web-based search tool that provides detailed information about the benefits of working in various occupations and helps determine the education and training needed to get a quality job.
3. The attached Participant Contact Sheet provides youth in CSJ-funded positions with contact information for Service Canada to address questions and concerns.

If you indicated in your application that you intend to employ a youth who self-identifies as being part of groups which are underrepresented or have additional barriers to the labour market, you are expected to make all reasonable efforts to do so.

You will be expected to adhere to the Articles of Agreement. You will be expected to employ your CSJ-funded employee(s) in the job(s) described in the agreement, paying them, at a minimum, the amount you specified in your application and for at least the number of hours and weeks indicated in the agreement. Failure to meet the conditions of the agreement may lead to its termination. I would encourage you to carefully review the Articles of Agreement included with your Application/Agreement, as they are legally binding.

As part of the federal government's commitment to transparency in the use of public funds, information about funded projects will be posted on the Canada Summer Jobs web page. And to better connect youth with prospective employers, the information posted will include your organization's name and email address. As well, all positions funded through CSJ 2020 will be advertised at [www.jobbank.gc.ca](http://www.jobbank.gc.ca). If there are errors in your Job Bank posting, please contact me.

Additionally, in order to make it easier to manage your contribution agreement or to submit any potential funding requests, we strongly recommend the use of Grants and Contributions Online Services (GCOS). Since it may take several

business days to finalize a GCOS account, we encourage you to initiate or continue with the creation of your GCOS account as soon as possible.

GCOS is an online system that provides a secure environment to submit your CSJ documents such as:

- Application for funding
- Employer and Employee Declaration form
- Payment Claims and Activity Report
- Direct Deposit form

If you have not yet registered for a GCOS account, please go to [Canada.ca/ESDCGrantsContributions](https://Canada.ca/ESDCGrantsContributions) to start the process today.

If you have any questions, please contact me at (289) 269-4100.

**Please include your project number in all future correspondence.**

Sincerely,

Somani, Bijal  
Service Canada  
STN DON MILLS, P.O. BOX 538  
North York ON M3C 0N9  
[bijal.somani@servicecanada.gc.ca](mailto:bijal.somani@servicecanada.gc.ca)

Enclosures



## Calculation of Approved Canada Summer Jobs Contribution Amount

NOTE: Each approved job can only be filled by one youth.

Project Number	016915068
Business Number	875093189RP0002
Common Name	Municipality of Magnetawan
Legal Name	The Corporation of the Municipality of Magnetawan

Job title	No. of jobs	Start Date	No. of weeks per job	Hrs. per week per job	Total hours	Hourly rate paid to participant	ESDC hourly rate contribution	MERCs*	Overhead costs	Approved ESDC contribution
dockworker	4	2020/06/22	9	31	1116	\$ 14.00	\$ 14.00	0	\$ 0.00	\$ 15,624.00
attendant, tourist information office	2	2020/06/22	9	31	558	\$ 14.00	\$ 14.00	0	\$ 0.00	\$ 7,812.00
Total	6	N/A	N/A	N/A	1674	N/A	N/A	N/A	N/A	\$ 23,436.00

\* MERCs = Mandatory Employment Related Costs

Start date and end date of Agreement: 2020/06/22 - 2020/08/28

32. Approved ESDC contribution \$ 23,436.00	33. Signature on behalf of ESDC LAU, WINNIE	34. Position Title Service Manager	35. Date 15-MAY-20
36. Amendment number: 0	37. Signature on behalf of the organization* (may be required) Timothy Sullivan	38. Position Title Recreation Supervisor	39. Date 20-FEB-20

\*I certify that I am authorized to sign on behalf of the Organization.

---

**MAGNETAWAN AGRICULTURAL SOCIETY**  
**P.O. BOX 181, MAGNETAWAN, ONTARIO POA 1P0**

It is with a heavy heart and much sadness , that the Board of Directors of the Magnetawan Agricultural Society announces the cancellation of the 2020 Fall Fair, originally scheduled for Sept. 4, Sept. 5, and Sept. 6, 2020.

With all the uncertainty around COVID 19 , the Board has decided that the safety of visitors, volunteers, vendors and members is our primary concern.

Magnetawan Fall Fair has a proud history of bringing the community together to celebrate, promote and educate people about agriculture, and we have been doing this for 143 years.

With this in mind, the Board of Directors and Volunteers are working in behind the scenes on different ways to continue to promote and celebrate agriculture in the community. Please follow our social media accounts for content, special online events and promotions in the coming months. We are also looking for ideas, so please feel free to share them with us to help bridge this gap.

Magnetawan Fall Fair has had some great fairs on record and we have also had some challenges as well , but we have always overcome them thanks to the dedication of our volunteers , members, staff and board members, and we will rise again to overcome this challenge.

For 143 years Magnetawan Fall Fair has been an annual tradition and we look forward to continuing that tradition in 2021. We are proud people of our Agricultural Heritage and have gone virtual for 2020- " See you all back in 2021".

Stay safe and well'

Leah Toth

2020 Magnetawan Fall Fair President

MUNICIPALITY OF  
MAGNETAWAN  
JUN 02 2020  
**RECEIVED**



# MAGNETAWAN LIONS CLUB

BOX 250, MAGNETAWAN, ONTARIO P0A 1P0

MUNICIPALITY OF  
MAGNETAWAN

MAY 25 2020

RECEIVED

May 25, 2020

Ms. K. Vroom  
CAO/Clerk  
Municipality of Magnetawan  
P.O. Box 70  
Magnetawan, ON  
P0A 1P0

Dear Ms Vroom,

The Magnetawan Lions Club would like to thank the Municipality of Magnetawan and its staff for the assistance provided in applying for funding through the federal government's New Horizons for Seniors Program. As a result of this on April 30, 2020 our club was able to contract with a local restaurant, The Grill & Grocery, to provide fifty (50) freshly prepared hot meals. Volunteer Lions then home delivered these meals to individuals across our community.

The cost of the meals for this event was \$16.00 each for a total of \$800.00 and we gratefully appreciate the additional funding of \$200.00 towards future events to help out the seniors during this pandemic.

Thank you for your attention to this. Should you require any further information please contact me at your convenience.

Yours truly,

Tim Brunton  
Treasurer – Magnetawan Lions Club

Cc: CF

## Kerstin Vroom

---

**From:** John Theriault (Clerk-Treasurer Administrator) <clerk@armourtownship.ca>  
**Sent:** May 28, 2020 3:59 PM  
**To:** Chamber; Clerk; Kerstin Vroom; Clerk; Clerk; Clerk; Clerk; Clerk; Clerk; Clerk  
**Cc:** Dave Gray (Director@InvestAlmaguin.ca); Begin, Ron (IC); Alkins, Melanie (ENDM); aberdeen@vianet.ca; Councillor Jerry Brandt; Councillor Rod Blakelock; minibs2010@hotmail.com; Reeve Bob MacPhail; Rod ward; Councillor Rod Ward; Wendy Whitwell; Councillor Wendy Whitwell  
**Subject:** 2020 ACED Amended Budget  
**Attachments:** 2020 05 27 budget resolution.pdf; 2020 Amended ACED budget approved by ACED Board on May 27, 2020.pdf; 17 - RED accounts summary amended.pdf

Good afternoon everyone,

At their meeting last night, the ACED Board approved resolution 2020-014 which is attached. Also attached is a copy of the budget the ACED Board is recommending.

During the budget discussion the Board debated the importance of the Branding Strategy Project to the future of ACED. To keep the Branding Strategy Project we need to increase the budget by \$10,000.

Although some of the partners are unwilling to increase their \$10,000 contribution, others are willing to pay more than the \$10,000 contribution included in the 2020 ACED amended budget, to ensure that the Branding Strategy is completed. This rational is reflected in the approved resolution.

Therefore, based on the discussion and recommendation of the ACED Board below you will find a template resolution that each member should either approve or defeat at their next regular Council meeting.

Be it resolved that the     Name of Partner    , based on the resolution 2020-14 of the ACED Board, approves the amended 2020 ACED budget with a contribution of \$10,000 per partner except for one contribution of \$5,000. Furthermore, that the     Name of Partner     agrees to contribute an amount of \$                      to the 2020 ACED budget.

If some of the partners agree to pay more than the \$10,000 included in the proposed budget, the budget will be adjusted to reflect the increase in contributions.

If anyone has any questions or requires more information, please contact me.

Regards,

*John Theriault, AMCT*

*Clerk-Treasurer/Administrator*

Township of Armour

56 Ontario Street, Box 533

Burk's Falls, Ontario P0A 1C0

Email: [clerk@armourtownship.ca](mailto:clerk@armourtownship.ca)

Tel: 705-382-3332 ext. 22

Fax: 705-382-2068



## RESOLUTION

2020-014

2020-014 - Moved by Wendy Whitwell; Seconded by Jennifer Farquhar;  
Be it resolved that the Almaguin Community Economic Development Board approve the amended 2020 ACED budget with a contribution of \$10,000 per partner except for one contribution of \$5,000. Furthermore, if a partner wishes to contribute more than \$10,000 to the budget in order to enhance it, that each of these partners provide a resolution to be forwarded to the administrating municipality advising of the amount they are willing to contribute.

Recorded vote:

Wendy Whitwell, Township of Armour	Yes
Kelly Elik, Township of Strong	Yes
Jennifer Farquhar, AHCC Representative	Yes
Brenda Scott, Village of South River	Yes
Celia Finley, Township of Ryerson	Yes
Margaret Ann MacPhail, Township of Perry	Yes
Tim Brunton, Municipality of Magnetawan	Yes
Tim Bryson, Township of Joly	Yes

MOVED BY: Wendy Whitwell

SECONDED BY: Jennifer Farquhar

CARRIED: Yes

Comments:

**Budget Sheets - Actuals as of December 31st, 2019**  
**Regional Economic Development**  
**Operating Budget**

GL Number	Description	2019 Actual	2019 Budgeted	2020 Department Original	2020 Department Amended	Notes
	<b>Revenues</b>					
15-370	<b>Municipal &amp; Chamber Contributions</b>					
	Amour	(\$12,362.31)	(\$10,000)	(\$14,226)	(\$10,000)	
	Burk's Falls	(\$12,362.35)	(\$10,000)	(\$14,226)	(\$10,000)	
	Joly	(\$1,499.45)	(\$5,000)	(\$7,110)	(\$5,000)	
	Magnetawan	(\$12,362.35)	(\$10,000)	(\$14,226)	(\$10,000)	
	Perry	(\$12,362.35)	(\$10,000)	(\$14,226)	(\$10,000)	
	Powassan	(\$2,998.91)	(\$10,000)	(\$14,226)	(\$10,000)	
	Ryerson	(\$12,362.31)	(\$10,000)	(\$14,226)	(\$10,000)	
	South River	(\$2,998.91)	(\$10,000)	(\$14,226)	(\$10,000)	
	Strong	(\$2,998.91)	(\$10,000)	(\$14,226)	(\$10,000)	
	Sundridge	(\$2,998.91)	(\$10,000)	(\$14,226)	(\$10,000)	
	Chamber of Commerce	(\$6,210.64)	(\$10,000)	(\$14,226)	(\$10,000)	
	<b>Total Municipal &amp; Chamber Contr.</b>	<b>(\$81,517.44)</b>	<b>(\$105,000)</b>	<b>(\$149,370)</b>	<b>(\$105,000)</b>	
15-370-1	CAEDA Contribution	(\$24,279.49)	\$0	\$0	\$0	
15-370-5	Events Contributions	(\$720.78)	\$0	\$0	\$0	
15-371	CIINO Funding	(\$6,965.00)	(\$150,000)	(\$72,945)	(\$72,945)	Reduced based on what we are allowed to claim
15-371-1	CIINO Funding - paid to Ryerson	(\$4,274.92)	\$0	\$0	\$0	
15-371-5	OBIAA Funding - Intern	(\$19,955.82)	\$0	(\$10,044)	(\$10,044)	
15-372	NOHFC Funding	\$0.00	(\$32,500)	(\$24,500)	(\$24,500)	
	<b>Total Regional Economic Development revenues</b>	<b>(\$137,713.45)</b>	<b>(\$287,600)</b>	<b>(\$256,859)</b>	<b>(\$212,489)</b>	



GL Number	Description	2019 Actual	2019 Budgeted	2020 Department Estimate		
	<b>Expenditures</b>					
16-801	Salaries & Benefits	\$93,878.45	\$199,705	\$148,480	\$148,480	Reduced based on an extra month paid by Strong for EDO
16-801-1	Salaries & Benefits - pd by Ryerson	\$1,827.94	\$0	\$0	\$0	
16-804-001	Office Supplies	\$4,374.38	\$4,000	\$3,000	\$1,745	
16-804-002	Office Supplies - pd by Ryerson	\$2,781.42	\$0	\$0	\$0	
16-804-005	Audit & Accountant Fees	\$2,951.05	\$0	\$3,000	\$3,000	Added based on agreement which requires audited statements
16-804-010	Advertising & Promotion	\$4,081.17	\$10,000	\$10,000	\$3,700	
16-804-011	Adver. & Promotion - pd by Ryerson	\$4,070.41	\$0	\$0	\$0	
16-804-020	Telephone	\$1,260.23	\$2,500	\$2,500	\$2,500	
16-804-021	Telephone - pd by Ryerson	\$184.23	\$0	\$0	\$0	
16-804-025	Website	\$835.28	\$1,000	\$10,750	\$5,350	
16-804-030	Events & Seminars	\$4,489.97	\$15,000	\$20,000	\$12,000	
16-804-040	Training & Workshops	\$1,220.71	\$7,000	\$7,000	\$4,240	
16-804-041	Training & Workshops - pd by Ryerson	\$904.56	\$0	\$0	\$0	
16-804-050	Travel	\$5,710.01	\$8,000	\$10,000	\$5,000	
16-804-051	Travel - pd by Ryerson	\$674.89	\$0	\$0	\$0	
16-804-060	Office Rental	\$200.00	\$1,200	\$0	\$0	
16-804-061	Office Rental - pd by Ryerson	\$90.05	\$0	\$0	\$0	
16-804-065	Regional Projects	\$3,500.00	\$39,095	\$22,129	\$6,474	
16-804-067	CAEDA expenses paid to Strong	\$4,698.70	\$0	\$20,000	\$20,000	Added share of EDO's salary and travel expenses
16-804-070	Transfer to EDC Reserve	\$0.00	\$0	\$0	\$0	
<b>Total Regional Economic Development expenditures</b>		<b>\$137,713.45</b>	<b>\$287,500</b>	<b>\$256,859</b>	<b>\$212,489</b>	
<b>Total Regional Economic Development</b>		<b>\$0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

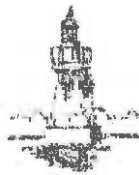
## 2020 ACED Budget Accounts Summary

<b>Account: 804-001 OFFICE SUPPLIES</b>			
<b>Item</b>	<b>Description</b>	<b>Original Cost</b>	<b>Amended Cost</b>
Microsoft Office 365	Annual subscription - 5 computers	\$115.00	\$115.00
Survey Monkey	Annual subscription - business	\$420.00	\$420.00
Kaspersky Anti Virus	Annual subscription - 3 computers	\$75.00	\$75.00
Monitor	w/HDMI connectivity	\$250.00	\$155.00
Camera stabelizer	Stabelize image for short ad films	\$550.00	\$530.00
Misc. Office Supplies	Pens, business cards, toner, etc.	\$1,590.00	\$450.00
<b>Total</b>		<b>\$3,000.00</b>	<b>\$1,745.00</b>
<b>Account: 804-010 ADVERTISING &amp; PROMOTION</b>			
RMP201 Billboard signage	MTO sign permits (5 year X 2)	\$1,500.00	\$1,500.00
	Design and install 2 signs (estimate)	\$4,300.00	\$0.00
General promotion	Initiative advertising (print, social media)	\$4,200.00	\$2,200.00
<b>Total</b>		<b>\$10,000.00</b>	<b>\$3,700.00</b>
<b>Account: 804-025 WEBSITE (Core only)</b>			
Domain/Hosting fees	V & G Group & Linkhouse Media	\$250.00	\$500.00
Misc. plugins	Wordpress plugins	\$100.00	\$0.00
Townfolio prepaid	Community Profile for South Almaguin	\$10,400.00	\$3,050.00
Maintenance of websites	Repairs & Maintenance	\$0.00	\$1,800.00
<b>Total</b>		<b>\$10,750.00</b>	<b>\$5,350.00</b>
<b>Account: 804-030 EVENTS &amp; SEMINARS</b>			
CS202 Business engagement	Social engagement facilitation (venue, refresh.)	\$2,000.00	\$2,000.00
CS202 Business seminars	Speakers, etc.	\$3,000.00	\$0.00
SE203 Red Gala	ACED contribution	\$5,000.00	\$0.00
SE204 Almaguin Harvest Spin	Municipal contributions	\$10,000.00	\$10,000.00
<b>Total</b>		<b>\$20,000.00</b>	<b>\$12,000.00</b>
<b>Account: 804-040 TRAINING &amp; WORKSHOPS (Professional Development)</b>			
EDAC Memberships	1 principle membership, 2 additional	\$850.00	\$850.00
EDAC Year 1	Ciara Year 1 U of W (1 week accom. Incl.)	\$1,800.00	\$800.00
Planning 101 for ED	EDO - 1 day course (hotel est. Incl.)	\$418.00	\$0.00
Consultant	Shift team building (3 staff)	\$500.00	\$0.00
EDCO Conference	Toronto (3 days/2 staff (hotel est. incl.)	\$2,590.00	\$2,590.00
<b>Total</b>		<b>\$6,158.00</b>	<b>\$4,240.00</b>
<b>Account: 804-065 REGIONAL PROJECTS</b>			
RPP 206 R Volunteerism	Regional volunteer series or initiatives	\$2,000.00	\$0.00
RMP201 Branding Strategy	VOA brand messaging, visuals, guidelines, implementation strategy, etc. (ACED portion only)	\$10,000.00	\$0.00
RMP202 Web Strategy	Strategic action item costs: website merger, tool enhancements, etc.	\$1,500.00	\$0.00
RMP203 Visitor Guide	Visitor guide support & enhancement	\$2,000.00	\$2,000.00
RMP 204 Shop Local	Ballot draw campaign & marketing campaign	\$2,625.00	\$0.00
RMP 205 Content Development	Paid boosts. Explorers Edge content partnership	\$2,500.00	\$2,500.00
Contingency	Unexpected project opportunities	\$1,504.00	\$1,974.00
<b>Total</b>		<b>\$22,129.00</b>	<b>\$6,474.00</b>

## MUNICIPALITY OF MAGNETAWAN

## Invoice Audit Trail

Fiscal Year: 2020  
Fiscal Period: 6



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Date : Jun 02, 2020

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Time : 3:51 pm

Batch : 57 To 57

Sequence : Supplier Name, Details As Entered

## Vendor Code

Invoice Number

Invoice Description

Status P O #

Invoice Date/  
Due DateInvoice Posted/  
Amount WO No.Cheque # /  
Pay Date

Discount Terms  
Paid Code  
Amount Date Amount

No. Of Invoices per supplier (1) ...

Total Outstanding :

129.95

Total Paid :

0.00

02102

BURK'S FALLS ART'S &amp; CRAFTS CLUB

MAY 22	U	22-May-2020	340.00U		
REFUND HALL RENTAL		10-Jun-2020			
1-3-7300-7725		Revenue- Mag Com Centre &		340.00	
1-3-7300-7725		Revenue- Mag Com Centre &		-44.20	
1-1-1100-1101		HST Receivable-100%		44.20	
1-2-1000-1010		Trade Accounts Payable		-340.00	

No. Of Invoices per supplier (1) ...

Total Outstanding :

340.00

Total Paid :

0.00

Total No. Of Invoices processed (92) ...

Total Outstanding : (A)

455043.82

Total Paid :

0.00

B+ 49854.50

C+ 31793.59

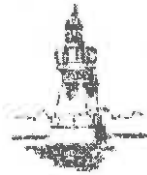
PAYROLL+ 45209.68

- 2803.68 cancelled cheques #20299  
 \$ 579 097.91 #20300  
 #20302  
 #20369



## Invoice Audit Trail

Fiscal Year: 2020  
Fiscal Period: 6



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Date : Jun 02, 2020

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Time : 3:51 pm

Batch : 57 To 57

Sequence : Supplier Name, Details As Entered

Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ Amount WO No.	Cheque # / Pay Date	Discount Terms Paid Code	Amount	Date	Amount
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## 01022 ABC OVERHEAD GARAGE DOORS

19727	U	20-May-2020	163.85U								
BUILDING MAINTENANCE		10-Jun-2020									
1-4-3101-2400		J - Building Maintenance							163.85		
1-4-3101-2400		J - Building Maintenance							-16.30		
1-1-1100-1102		HST Receivable-Blended							16.30		
1-2-1000-1010		Trade Accounts Payable							-163.85		

No. Of Invoices per supplier (1) ... Total Outstanding : 163.85 Total Paid : 0.00

## 01043 ALGONQUIN CLEAN WATER SERVICES INC

380	U	29-May-2020	368.27U								
PARTS		10-Jun-2020									
1-4-4300-2010		W-SYS - Materials/Supplies							368.27		
1-4-4300-2010		W-SYS - Materials/Supplies							-36.63		
1-1-1100-1102		HST Receivable-Blended							36.63		
1-2-1000-1010		Trade Accounts Payable							-368.27		

No. Of Invoices per supplier (1) ... Total Outstanding : 368.27 Total Paid : 0.00

## 01044 ALMAGUIN HIGHLANDS HEALTH CENTRE

2020-01	U	20-May-2020	500.00U								
CONTRIBUTION ONTARIO TELEMEDICINE SERVICE EQUIPMENT		10-Jun-2020									
1-4-6400-2015		HEALTH - OTN Contribution							500.00		
1-2-1000-1010		Trade Accounts Payable							-500.00		

No. Of Invoices per supplier (1) ... Total Outstanding : 500.00 Total Paid : 0.00

## 01135 ARNSTEIN LAWN AND GARDEN COMPANY INC.

01-96822	U	04-May-2020	290.00U								
TRACTOR MAINTENANCE		10-Jun-2020									
1-4-7200-2400		PARKS - Repairs & Maintenance							290.00		
1-4-7200-2400		PARKS - Repairs & Maintenance							-28.84		
1-1-1100-1102		HST Receivable-Blended							28.84		
1-2-1000-1010		Trade Accounts Payable							-290.00		

No. Of Invoices per supplier (1) ... Total Outstanding : 290.00 Total Paid : 0.00

## 02013 BELL MOBILITY

519949447 MAY	U	09-May-2020	495.21U								
MAY 2020 CELL CHARGES		10-Jun-2020									
1-4-1200-2052		ADMIN - Cell Telephone							84.73		
1-4-2000-2052		FD - Cell Telephone							95.20		
1-4-3101-2052		J - Cell Telephone							162.53		
1-4-3101-2052		J - Cell Telephone							-16.17		

## Invoice Audit Trail

Fiscal Year: 2020  
Fiscal Period: 6



AP5260

Date : Jun 02, 2020

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Time : 3:51 pm

Batch : 57 To 57

Sequence : Supplier Name, Details As Entered

Vendor Code	Discount Terms							
Invoice Number	Paid Code							
Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Amount	Posted/ WO No.	Cheque # / Pay Date	Amount	Date
1-4-4020-2052			LF - Cell Telephone				71.79	
1-4-4020-2052			LF - Cell Telephone				-7.14	
1-4-4030-2052			RECY - Cell Telephone				42.94	
1-4-4030-2052			RECY - Cell Telephone				-4.27	
1-4-7205-2052			P - Cell Telephone				38.02	
1-4-7205-2052			P - Cell Telephone				-3.78	
1-4-1200-2052			ADMIN - Cell Telephone				-8.43	
1-1-1100-1102			HST Receivable-Blended				39.79	
1-2-1000-1010			Trade Accounts Payable				-495.21	

No. Of invoices per supplier (1) ... Total Outstanding : 495.21 Total Paid : 0.00

## 02022 BLACK MOTOR SALES

52854	U	21-May-2020	307.94U	
SAFETY GEAR, OIL, MOTMIX		10-Jun-2020		
1-4-7200-2010		PARKS - Materials/Supplies	307.94	
1-4-7200-2010		PARKS - Materials/Supplies	-30.63	
1-1-1100-1102		HST Receivable-Blended	30.63	
1-2-1000-1010		Trade Accounts Payable	-307.94	

No. Of invoices per supplier (1) ... Total Outstanding : 307.94 Total Paid : 0.00

## 13175 CEDAR SIGNS

3094	U	08-May-2020	53.50U	
TRAQUILITY TRAIL SIGN		10-Jun-2020		
1-4-3061-2350		F - Signage	53.50	
1-4-3061-2350		F - Signage	-5.32	
1-1-1100-1102		HST Receivable-Blended	5.32	
1-2-1000-1010		Trade Accounts Payable	-53.50	

0393	U	08-May-2020	53.50U	
TRANQUILITY TRAIL SIGN		10-Jun-2020		
1-4-3061-2350		F - Signage	53.50	
1-4-3061-2350		F - Signage	-5.32	
1-1-1100-1102		HST Receivable-Blended	5.32	
1-2-1000-1010		Trade Accounts Payable	-53.50	

No. Of invoices per supplier (2) ... Total Outstanding : 107.00 Total Paid : 0.00

## 03039 CGIS CENTRE

44013	U	29-May-2020	4961.83U	
SLIMS SERVICES JULY 1, 2020 - SEPTEMBER 30, 2020		10-Jun-2020		
1-4-1200-2030		ADMIN - CGIS Services	4961.83	
1-4-1200-2030		ADMIN - CGIS Services	-493.55	
1-1-1100-1102		HST Receivable-Blended	493.55	
1-2-1000-1010		Trade Accounts Payable	-4961.83	

## MUNICIPALITY OF MAGNETAWAN

## Invoice Audit Trail



AP5260

Page : 3

Date : Jun 02, 2020

Time : 3:51 pm

Fiscal Year: 2020

Fiscal Period: 6

Batch : 57 To 57

Sequence : Supplier Name, Details As Entered

Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Amount	Posted/ WO No.	Cheque # / Pay Date	Discount Terms Paid Code	Amount
-------------	----------------	---------------------	--------	-------	---------------------------	----------------	-------------------	------------------------	-----------------------------	--------

No. Of Invoices per supplier (1) ...	Total Outstanding :	4961.83	Total Paid :	0.00
--------------------------------------	---------------------	---------	--------------	------

## 03068 CLEMENT ALUMINUM &amp; VINYL

25512	U	06-May-2020	1307.41U	
DOWNSPOUT REPAIRS AT MUSEUM		10-Jun-2020		
1-4-7600-2010		HERITAGE - Repairs and Supp		1307.41
1-4-7600-2010		HERITAGE - Repairs and Supp		-130.05
1-1-1100-1102		HST Receivable-Blended		130.05
1-2-1000-1010		Trade Accounts Payable		-1307.41

No. Of Invoices per supplier (1) ...	Total Outstanding :	1307.41	Total Paid :	0.00
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## 03065 CLOUTHIER, MATTHEW

MAY 20	U	20-May-2020	903.64U	
MILEAGE MARCH 27 - ARP 30, 2020		10-Jun-2020		
1-4-2100-2030		CBO - Mileage		903.64
1-2-1000-1010		Trade Accounts Payable		-903.64

No. Of Invoices per supplier (1) ...	Total Outstanding :	903.64	Total Paid :	0.00
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## 03315 CRAIG'S WELDING &amp; FABRICATION

1436	U	08-May-2020	464.71U	
INSTALL FITTING HYDRANT AT COMMUNITY CEN		10-Jun-2020		
TRE				
1-4-7300-2400		HALL - Repairs & Maintenance		464.71
1-4-7300-2400		HALL - Repairs & Maintenance		-46.22
1-1-1100-1102		HST Receivable-Blended		46.22
1-2-1000-1010		Trade Accounts Payable		-464.71

1437	U	08-May-2020	572.66U	
REPAIR DUMP BOX		10-Jun-2020		
1-4-3227-2070		TR27 - Repairs		572.66
1-4-3227-2070		TR27 - Repairs		-56.96
1-1-1100-1102		HST Receivable-Blended		56.96
1-2-1000-1010		Trade Accounts Payable		-572.66

No. Of Invoices per supplier (2) ...	Total Outstanding :	1037.37	Total Paid :	0.00
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## 04031 DEEVEY, CAITLIN A

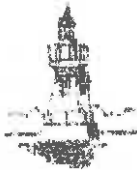
M000000220	U	25-May-2020	170.58U	
MILEAGE MAY 4-16, 2020		10-Jun-2020		
1-4-2200-2010		BLEO - Materials/Supplies		170.58
1-2-1000-1010		Trade Accounts Payable		-170.58

No. Of Invoices per supplier (1) ...	Total Outstanding :	170.58	Total Paid :	0.00
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Invoice Number	Status	P O #	Due Date	Amount	WO No.	Paid	Code	
Invoice Description						Amount	Date	Amount

**04105 DUNCOR ENTERPRISES INC.**

20200104	U		22-May-2020	10829.50U				
STREET SWEEPING			10-Jun-2020					
1-4-3032-4010			C2 - Contracts			10829.50		
1-4-3032-4010			C2 - Contracts			-1077.20		
1-1-1100-1102			HST Receivable-Blended			1077.20		
1-2-1000-1010			Trade Accounts Payable			-10829.50		

MAY 27	U		27-May-2020	10000.00U				
REFUND DEPOSIT FOR TENDER 2020-01			10-Jun-2020					
1-2-1000-1086			Tender Deposits			10000.00		
1-2-1000-1010			Trade Accounts Payable			-10000.00		

No. Of Invoices per supplier (2) ...	Total Outstanding :	20829.50	Total Paid :	0.00
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**05010 EASTHOLME HOME FOR THE AGED**

JUN 30/2020	U		31-May-2020	52897.25U				
2ND QUARTER LEVY 2020			10-Jun-2020					
1-4-6010-2010			HOME - Eastholme			52897.25		
1-2-1000-1010			Trade Accounts Payable			-52897.25		

No. Of invoices per supplier (1) ...	Total Outstanding :	52897.25	Total Paid :	0.00
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**06048 FIRE-ALERT**

6458	U		21-May-2020	294.68U				
SERVICE CALL; BATTERIES			10-Jun-2020					
1-4-7300-2400			HALL - Repairs & Maintenance			294.68		
1-4-7300-2400			HALL - Repairs & Maintenance			-33.90		
1-1-1100-1101			HST Receivable-100%			33.90		
1-2-1000-1010			Trade Accounts Payable			-294.68		

No. Of Invoices per supplier (1) ...	Total Outstanding :	294.68	Total Paid :	0.00
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**06034 FREIGHTLINER NORTH BAY**

0000249410	U		21-May-2020	70.93U				
TRUCK #27 - HOOD LATCH			10-Jun-2020					
1-4-3227-2070			TR27 - Repairs			70.93		
1-4-3227-2070			TR27 - Repairs			-7.06		
1-1-1100-1102			HST Receivable-Blended			7.06		
1-2-1000-1010			Trade Accounts Payable			-70.93		

No. Of Invoices per supplier (1) ...	Total Outstanding :	70.93	Total Paid :	0.00
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**13009 MAGNETAWAN GRILL AND GROC**

332210	U		08-Apr-2020	17.09U				
CLEANING SUPPLIES			10-Jun-2020					

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Invoice Number				Invoice Date/		Invoice Posted/		Paid Code	
Invoice Description		Status	P O #	Due Date		Amount WO No.		Amount Date	
1-4-1200-2015				ADMIN - Office maintenance &				17.09	
1-4-1200-2015				ADMIN - Office maintenance &				-1.70	
1-1-1100-1102				HST Receivable-Blended				1.70	
1-2-1000-1010				Trade Accounts Payable				-17.09	
332321		U		09-Apr-2020		9.02U			
DISH WIPES				10-Jun-2020					
1-4-1200-2015				ADMIN - Office maintenance &				9.02	
1-4-1200-2015				ADMIN - Office maintenance &				-0.90	
1-1-1100-1102				HST Receivable-Blended				0.90	
1-2-1000-1010				Trade Accounts Payable				-9.02	

No. Of Invoices per supplier (2) ...	Total Outstanding :	26.11	Total Paid :	0.00
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## 15050 HYDRO ONE NETWORKS

200032498809 MAY 22		U		22-May-2020		321.09U			
NEW GARAGE - MAY 22, 2020				10-Jun-2020					
1-4-3101-2030				J - Hydro				321.09	
1-4-3101-2030				J - Hydro				-31.94	
1-1-1100-1102				HST Receivable-Blended				31.94	
1-2-1000-1010				Trade Accounts Payable				-321.09	

200126393189 MAY 6		U		06-May-2020		32.05U			
14 CONC LOT 18 - MAY 26, 2020				10-Jun-2020					
1-4-3800-5016				STREET - Rockwynn Landing I				32.05	
1-4-3800-5016				STREET - Rockwynn Landing I				-3.19	
1-1-1100-1102				HST Receivable-Blended				3.19	
1-2-1000-1010				Trade Accounts Payable				-32.05	

No. Of Invoices per supplier (2) ...	Total Outstanding :	353.14	Total Paid :	0.00
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## 09035 INSERVUS MANAGEMENT SYSTEMS

3802		U		18-May-2020		854.46U			
BUNKER GEAR INSPECTIONS				10-Jun-2020					
1-4-2000-7130				FD - Equipment Repairs & Mai				854.46	
1-4-2000-7130				FD - Equipment Repairs & Mai				-84.99	
1-1-1100-1102				HST Receivable-Blended				84.99	
1-2-1000-1010				Trade Accounts Payable				-854.46	

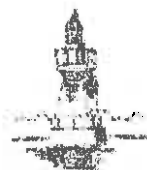
No. Of invoices per supplier (1) ...	Total Outstanding :	854.46	Total Paid :	0.00
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## 10007 SCOTT JOHNSTON

2		U		08-Apr-2020		4308.10U			
GRADER RENTAL APR 16 - 27, 2020				10-Jun-2020					
1-4-3042-4010				D2 - Contracts				-428.52	
1-1-1100-1102				HST Receivable-Blended				428.52	
1-2-1000-1010				Trade Accounts Payable				-4308.10	



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Invoice Number	Status	P O #	Due Date	Amount	WO No.	Paid Code
Invoice Description					Pay Date	Amount Date Amount
1-4-3042-4010			D2 - Contracts			4308.10

No. Of Invoices per supplier (1) ...	Total Outstanding :	4308.10	Total Paid :	0.00
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## 11003 KPMG LLP

8003087623	U	24-May-2020	16950.00U	
MUNICIPAL SERVICE DELIVERY REVIEW		10-Jun-2020		
1-4-1200-4010		ADMIN - Municipal Service Del		16950.00
1-4-1200-4010		ADMIN - Municipal Service Del		-1686.00
1-1-1100-1102		HST Receivable-Blended		1686.00
1-2-1000-1010		Trade Accounts Payable		-16950.00

No. Of invoices per supplier (1) ...	Total Outstanding :	16950.00	Total Paid :	0.00
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## 12030 LLOYD BARRY

5-J5	U	25-May-2020	1369.24U	
GAS TANK SET UP - PW GARAGE		10-Jun-2020		
1-4-3101-2010		J - Materials/Supplies		1369.24
1-4-3101-2010		J - Materials/Supplies		-136.19
1-1-1100-1102		HST Receivable-Blended		136.19
1-2-1000-1010		Trade Accounts Payable		-1369.24

No. Of invoices per supplier (1) ...	Total Outstanding :	1369.24	Total Paid :	0.00
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## 13140 MAGNETAWAN LIONS CLUB

MAY 25	U	25-May-2020	1000.00U	
NEW HORIZONS FOR SENIORS PROGRAM - MEALS		10-Jun-2020		
1-4-1000-5018		COUNCIL - Donations		1000.00
1-2-1000-1010		Trade Accounts Payable		-1000.00

No. Of Invoices per supplier (1) ...	Total Outstanding :	1000.00	Total Paid :	0.00
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## 13012 MAGNETAWAN BUILDING CENTRE (ROADS)

103-54924	U	25-May-2020	24.85U	
BUG JACKET		10-Jun-2020		
1-4-3061-2020		F - Safety-PPE		24.85
1-4-3061-2020		F - Safety-PPE		-2.47
1-1-1100-1102		HST Receivable-Blended		2.47
1-2-1000-1010		Trade Accounts Payable		-24.85

102-13197	U	20-May-2020	55.91U	
JUG WATER x4, CASE WATER x5		10-Jun-2020		
1-4-3101-2120		J - Office		55.91
1-2-1000-1010		Trade Accounts Payable		-55.91

101-32891	U	20-May-2020	27.73U	
RUBBER STRAPS x6		10-Jun-2020		

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Invoice Number	Status	P O #	Due Date	Amount	WO No.	Pay Date	Paid	Code	
Invoice Description							Amount	Date	Amount
1-4-3101-2010			J - Materials/Supplies				27.73		
1-4-3101-2010			J - Materials/Supplies				-2.76		
1-1-1100-1102			HST Receivable-Blended				2.76		
1-2-1000-1010			Trade Accounts Payable				-27.73		

No. Of invoices per supplier (3) ... Total Outstanding : 108.49 Total Paid : 0.00

## 13014 MAGNETAWAN BUILDING CENTRE (LANDFILL)

103-55029	U	26-May-2020	87.10U	
SUPPLIES		10-Jun-2020		
1-4-4020-2010		LF - Materials/Supplies		43.55
1-4-4030-2010		RECY - Materials/Supplies		43.55
1-4-4030-2010		RECY - Materials/Supplies		-4.33
1-4-4020-2010		LF - Materials/Supplies		-4.33
1-1-1100-1102		HST Receivable-Blended		8.66
1-2-1000-1010		Trade Accounts Payable		-87.10

103-54439	U	19-May-2020	41.79U	
RAKE x2		10-Jun-2020		
1-4-4020-2400		LF - Repairs & Maintenance		23.73
1-4-4030-2400		RECY - Repairs & Maintenance		18.06
1-4-4030-2400		RECY - Repairs & Maintenance		-1.80
1-4-4020-2400		LF - Repairs & Maintenance		-2.36
1-1-1100-1102		HST Receivable-Blended		4.16
1-2-1000-1010		Trade Accounts Payable		-41.79

101-33543	U	25-May-2020	17.97U	
CASE WATER x3		10-Jun-2020		
1-4-4020-2010		LF - Materials/Supplies		17.97
1-2-1000-1010		Trade Accounts Payable		-17.97

No. Of Invoices per supplier (3) ... Total Outstanding : 146.86 Total Paid : 0.00

## 13011 MAGNETAWAN BUILDING CENTRE (PARKS)

103-54263	U	15-May-2020	28.93U	
VINYL SHIELD, VELCRO TAPE		10-Jun-2020		
1-4-7300-2400		HALL - Repairs & Maintenance		-3.33
1-1-1100-1101		HST Receivable-100%		3.33
1-2-1000-1010		Trade Accounts Payable		-28.93
1-4-7300-2400		HALL - Repairs & Maintenance		28.93

103-54435	U	19-May-2020	147.69U	
SHOP SUPPLIES		10-Jun-2020		
1-4-7300-2010		HALL - Materials/Supplies		147.69
1-4-7300-2010		HALL - Materials/Supplies		-16.99
1-1-1100-1101		HST Receivable-100%		16.99
1-2-1000-1010		Trade Accounts Payable		-147.69

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Vendor Code							Discount Terms		
Invoice Number			Invoice Date/	Invoice Posted/	Cheque # /	Paid Code			
Invoice Description	Status	P O #	Due Date	Amount	WO No.	Pay Date	Amount	Date	Amount
104-43629	U		19-May-2020	10.11	U				
VELCRO TAPE			10-Jun-2020						
1-4-7300-2400			HALL - Repairs & Maintenance				10.11		
1-4-7300-2400			HALL - Repairs & Maintenance				-1.16		
1-1-1100-1101			HST Receivable-100%				1.16		
1-2-1000-1010			Trade Accounts Payable				-10.11		
104-43626	U		19-May-2020	39.10	U				
CLEAR VINYL			10-Jun-2020						
1-4-7300-2400			HALL - Repairs & Maintenance				39.10		
1-4-7300-2400			HALL - Repairs & Maintenance				-4.50		
1-1-1100-1101			HST Receivable-100%				4.50		
1-2-1000-1010			Trade Accounts Payable				-39.10		
103-55077	U		27-May-2020	17.97	U				
CASE WATER x3			10-Jun-2020						
1-4-7200-2010			PARKS - Materials/Supplies				17.97		
1-2-1000-1010			Trade Accounts Payable				-17.97		
103-54977	U		26-May-2020	34.57	U				
VELCRO TAPE			10-Jun-2020						
1-4-1200-2015			ADMIN - Office maintenance &				34.57		
1-4-1200-2015			ADMIN - Office maintenance &				-3.44		
1-1-1100-1102			HST Receivable-Blended				3.44		
1-2-1000-1010			Trade Accounts Payable				-34.57		
103-55153	U		28-May-2020	27.18	U				
CLEANING SUPPLIES			10-Jun-2020						
1-4-1200-2015			ADMIN - Office maintenance &				27.18		
1-4-1200-2015			ADMIN - Office maintenance &				-2.71		
1-1-1100-1102			HST Receivable-Blended				2.71		
1-2-1000-1010			Trade Accounts Payable				-27.18		
No. Of invoices per supplier (7) ...		Total Outstanding :		305.55	Total Paid :		0.00		
13013		MAGNETAWAN BUILDING CENTRE (FIRE DEPT.)							
103-55094	U		27-May-2020	50.75	U				
CEMENT MIX/FLOOR DRAINS			10-Jun-2020						
1-4-2005-7140			MAG STATION - Maintenance				50.75		
1-4-2005-7140			MAG STATION - Maintenance				-5.05		
1-1-1100-1102			HST Receivable-Blended				5.05		
1-2-1000-1010			Trade Accounts Payable				-50.75		
101-33807	U		27-May-2020	62.06	U				
CEMENT BOND, PAIL, CONCRETE MIX			10-Jun-2020						
1-4-2005-7140			MAG STATION - Maintenance				62.06		
1-4-2005-7140			MAG STATION - Maintenance				-6.17		
1-1-1100-1102			HST Receivable-Blended				6.17		
1-2-1000-1010			Trade Accounts Payable				-62.06		

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Invoice Number			Invoice Date/		Invoice Posted/		Cheque # /		Paid Code
Invoice Description			Due Date		Amount WO No.		Pay Date		Amount Date Amount
101-33633	U		25-May-2020		36.70U				
CLEANING SUPPLIES			10-Jun-2020						
1-4-2005-7140			MAG STATION - Maintenance						36.70
1-4-2005-7140			MAG STATION - Maintenance						-3.65
1-1-1100-1102			HST Receivable-Blended						3.65
1-2-1000-1010			Trade Accounts Payable						-36.70

101-33630	U		25-May-2020		159.10U				
TRAP, ADAPTER, CEMENT, DRAIN, MOTOR OIL, PIPE			10-Jun-2020						
1-4-2017-2070			TR517 - Repairs and testing						159.10
1-4-2017-2070			TR517 - Repairs and testing						-15.82
1-1-1100-1102			HST Receivable-Blended						15.82
1-2-1000-1010			Trade Accounts Payable						-159.10

101-33192	U		22-May-2020		46.71U				
DRILL BIT, LEVEL, RED ADHESIVE, PAINT MARKER			10-Jun-2020						
1-4-2031-2070			TR531 - Repairs and testing						46.71
1-4-2031-2070			TR531 - Repairs and testing						-4.64
1-1-1100-1102			HST Receivable-Blended						4.64
1-2-1000-1010			Trade Accounts Payable						-46.71

101-33183	U		22-May-2020		54.26U				
CLEANING SUPPLIES			10-Jun-2020						
1-4-2031-2070			TR531 - Repairs and testing						54.26
1-4-2031-2070			TR531 - Repairs and testing						-5.40
1-1-1100-1102			HST Receivable-Blended						5.40
1-2-1000-1010			Trade Accounts Payable						-54.26

No. Of invoices per supplier (6) ...	Total Outstanding :	409.58	Total Paid :	0.00
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## 13023 MANULIFE FINANCIAL

JUNE 2020	U		02-Jun-2020		3651.51U				
JUNE PREMIUMS 2020			10-Jun-2020						
1-4-3101-1010			J - Wages and benefits						867.47
1-4-7200-1010			PARKS - Wages and benefits						314.16
1-4-1200-1010			ADMIN - Wages and benefits						749.56
1-4-4020-1010			LF - Wages and benefits						237.22
1-4-1300-1010			TREAS - Wages and benefits						380.63
1-4-2000-1010			FD - Wages & Benefits-Fire Ch						184.70
1-2-1000-1055			Benefits Payable - librarian						119.19
1-2-1000-1050			Benefits Payable						798.58
1-2-1000-1010			Trade Accounts Payable						-3651.51

No. Of Invoices per supplier (1) ...	Total Outstanding :	3651.51	Total Paid :	0.00
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Invoice Number

Invoice Description

Status P O #

Invoice Date/  
Due DateInvoice Posted/  
Amount WO No.Cheque # /  
Pay Date

Discount Terms		
Paid	Code	
Amount	Date	Amount

## 13035 MATHEWS DINSDALE &amp; CLARK LLP

393642	U	12-May-2020	1216.09U	
LEGAL FEES		10-Jun-2020		
1-4-1200-2215		ADMIN - Legal fees-labour		1216.09
1-4-1200-2215		ADMIN - Legal fees-labour		-120.96
1-1-1100-1102		HST Receivable-Blended		120.96
1-2-1000-1010		Trade Accounts Payable		-1216.09

No. Of Invoices per supplier (1) ...	Total Outstanding :	1216.09	Total Paid :	0.00
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## 13330 MHBC PLANNING LIMITED

5019759	U	22-May-2020	771.79U	
GENERAL PLANNING FEES		10-Jun-2020		
1-4-8010-5014		PLN - General		771.79
1-4-8010-5014		PLN - General		-76.77
1-1-1100-1102		HST Receivable-Blended		76.77
1-2-1000-1010		Trade Accounts Payable		-771.79

No. Of invoices per supplier (1) ...	Total Outstanding :	771.79	Total Paid :	0.00
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## 13240 JIM MOORE PETROLEUM

545632	U	07-May-2020	912.81U	
PW GARAGE - DYED DIESEL 1441.2 L		10-Jun-2020		
1-4-3101-2023		J - Dyed Diesel Inventory Clear		-90.79
1-1-1100-1102		HST Receivable-Blended		90.79
1-2-1000-1010		Trade Accounts Payable		-912.81
1-4-3101-2023		J - Dyed Diesel Inventory Clear		912.81

546059	U	15-May-2020	1035.31U	
PW GARAGE - CLEAR DIESEL 1287.7 L		10-Jun-2020		
1-4-3101-2022		J - Clear Diesel Inventory Clear		1035.31
1-4-3101-2022		J - Clear Diesel Inventory Clear		-102.98
1-1-1100-1102		HST Receivable-Blended		102.98
1-2-1000-1010		Trade Accounts Payable		-1035.31

546060	U	15-May-2020	572.57U	
PW GARAGE - DYED DIESEL 861 L		10-Jun-2020		
1-4-3101-2023		J - Dyed Diesel Inventory Clear		572.57
1-4-3101-2023		J - Dyed Diesel Inventory Clear		-56.95
1-1-1100-1102		HST Receivable-Blended		56.95
1-2-1000-1010		Trade Accounts Payable		-572.57

546053	U	15-May-2020	984.14U	
18 MILLER RD - GAS 959.9 L		10-Jun-2020		
1-4-3101-2021		J - Premium Gasoline Inventory		984.14
1-4-3101-2021		J - Premium Gasoline Inventory		-97.89
1-1-1100-1102		HST Receivable-Blended		97.89

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Vendor Code							Discount Terms	
Invoice Number			Invoice Date/	Invoice	Posted/	Cheque # /	Paid	Code
Invoice Description	Status	P O #	Due Date	Amount	WO No.	Pay Date	Amount	Date
							Amount	Amount
1-2-1000-1010			Trade Accounts Payable				-984.14	
545633	U		07-May-2020	660.51	U			
PW GARAGE - CLEAR DIESEL 855.2 L			10-Jun-2020					
1-4-3101-2022			J - Clear Diesel Inventory Clear				660.51	
1-4-3101-2022			J - Clear Diesel Inventory Clear				-65.70	
1-1-1100-1102			HST Receivable-Blended				65.70	
1-2-1000-1010			Trade Accounts Payable				-660.51	
545676	U		07-May-2020	578.30	U			
CROFT LANDFILL - DYED DIESEL 881.6 L			10-Jun-2020					
1-4-4020-2023			LF - Dyed Diesel Inventory Clea				578.30	
1-4-4020-2023			LF - Dyed Diesel Inventory Clea				-57.52	
1-1-1100-1102			HST Receivable-Blended				57.52	
1-2-1000-1010			Trade Accounts Payable				-578.30	
No. Of invoices per supplier (6) ...		Total Outstanding :		4743.64	Total Paid :		0.00	
14073	NORTH LINE CANADA LTD.							
4756	U		14-May-2020	6605.16	U			
COMPLETE RADAR KIT & SOFTWARE			10-Jun-2020					
1-4-3061-8000			F - Capital				6605.16	
1-4-3061-8000			F - Capital				-657.01	
1-1-1100-1102			HST Receivable-Blended				657.01	
1-2-1000-1010			Trade Accounts Payable				-6605.16	
No. Of Invoices per supplier (1) ...		Total Outstanding :		6605.16	Total Paid :		0.00	
06003	NORTHERN NERDS							
1099	U		29-May-2020	823.77	U			
NEW COMPUTER SET UP & SOFTWARE			10-Jun-2020					
1-4-2000-2010			FD - Materials and Supplies				823.77	
1-4-2000-2010			FD - Materials and Supplies				-81.94	
1-1-1100-1102			HST Receivable-Blended				81.94	
1-2-1000-1010			Trade Accounts Payable				-823.77	
1087	U		15-May-2020	2654.09	U			
APRIL 2020 IT SERVICES			10-Jun-2020					
1-4-1200-2130			ADMIN - Computer expenses				2654.09	
1-4-1200-2130			ADMIN - Computer expenses				-264.00	
1-1-1100-1102			HST Receivable-Blended				264.00	
1-2-1000-1010			Trade Accounts Payable				-2654.09	
No. Of invoices per supplier (2) ...		Total Outstanding :		3477.86	Total Paid :		0.00	

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Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Amount	Posted/ WO No.	Cheque # / Pay Date	Discount Terms Paid Code	Amount
C-1384714		MAY WASHROOM CARE & PEST CONTROL	U		23-May-2020 10-Jun-2020	240.13U				
1-4-7300-2400					HALL - Repairs & Maintenance					240.13
1-4-7300-2400					HALL - Repairs & Maintenance					-27.63
1-1-1100-1101					HST Receivable-100%					27.63
1-2-1000-1010					Trade Accounts Payable					-240.13

No. Of Invoices per supplier (1) ...	Total Outstanding :	240.13	Total Paid :	0.00
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## 03089 RIACH, PATRICIA

101	U		28-May-2020 10-Jun-2020	100.00U	
MASKS x20					
1-2-1000-1010			Trade Accounts Payable		-100.00
1-4-7500-2010			LOCKS - Materials and Supplie		60.00
1-4-7600-2010			HERITAGE - Repairs and Supp		20.00
1-4-2600-2010			COM - Materials/Supplies		20.00

No. Of Invoices per supplier (1) ...	Total Outstanding :	100.00	Total Paid :	0.00
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## 18035 RUSSELL CHRISTIE LLP

63-283- 276	U		13-May-2020 10-Jun-2020	1227.65U	
LEGAL FEES					
1-4-1200-2210			ADMIN - Legal Fees-general		67.80
1-4-2100-2210			CBO - Legal Fees		203.40
1-4-8010-2210			PLN - Legal fees		101.70
1-4-3101-2210			J - Legal fees		278.45
1-4-2200-2210			BLEO - Legal fees		101.70
1-4-2600-2210			COM - Legal fees		474.60
1-4-2600-2210			COM - Legal fees		-47.21
1-4-2200-2210			BLEO - Legal fees		-10.12
1-4-3101-2210			J - Legal fees		-27.69
1-4-8010-2210			PLN - Legal fees		-10.12
1-4-2100-2210			CBO - Legal Fees		-20.23
1-4-1200-2210			ADMIN - Legal Fees-general		-6.74
1-1-1100-1102			HST Receivable-Blended		122.11
1-2-1000-1010			Trade Accounts Payable		-1227.65

No. Of Invoices per supplier (1) ...	Total Outstanding :	1227.65	Total Paid :	0.00
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## 19045 LINDA SAUNDERS

MAY 15	U		15-May-2020 10-Jun-2020	25.30U	
MILEAGE KAWARTHA BANKING					
1-4-1300-2010			TREAS - Taxation Materials		25.30
1-2-1000-1010			Trade Accounts Payable		-25.30

No. Of invoices per supplier (1) ...	Total Outstanding :	25.30	Total Paid :	0.00
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Vendor Code			Invoice Date/	Invoice Posted/	Cheque # /	Discount Terms		
Invoice Number	Status	P O #	Due Date	Amount	WO No.	Paid	Code	
Invoice Description					Pay Date	Amount	Date	Amount

## 19007 SERVICE 1 MUFFLERS &amp; MORE

61409	U		21-May-2020	37.15U				
BRIDGE/CULVERT SUPPLIES			10-Jun-2020					
1-4-3011-2010			A - Materials/Supplies			37.15		
1-4-3011-2010			A - Materials/Supplies			-3.69		
1-1-1100-1102			HST Receivable-Blended			3.69		
1-2-1000-1010			Trade Accounts Payable			-37.15		

No. Of Invoices per supplier (1) ...	Total Outstanding :	37.15	Total Paid :	0.00
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## 19145 SIGNCRAFT

628	U		13-May-2020	118.65U				
SURVEILLANCE SIGNS PW & PARKS GARAGE			10-Jun-2020					
1-4-7200-2400			PARKS - Repairs & Maintenance			118.65		
1-4-7200-2400			PARKS - Repairs & Maintenance			-11.80		
1-1-1100-1102			HST Receivable-Blended			11.80		
1-2-1000-1010			Trade Accounts Payable			-118.65		

No. Of Invoices per supplier (1) ...	Total Outstanding :	118.65	Total Paid :	0.00
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## 19037 SLING-CHOKER MFG. (NORTH BAY) LTD.

82081	U		22-May-2020	247.63U				
SUNSCREEN, TRAFFIC SIGNS, HI VIS PAINT			10-Jun-2020					
1-4-3061-2010			F - Materials/Supplies			167.00		
1-4-3061-2020			F - Safety-PPE			80.63		
1-4-3061-2020			F - Safety-PPE			-8.02		
1-4-3061-2010			F - Materials/Supplies			-16.61		
1-1-1100-1102			HST Receivable-Blended			24.63		
1-2-1000-1010			Trade Accounts Payable			-247.63		

No. Of Invoices per supplier (1) ...	Total Outstanding :	247.63	Total Paid :	0.00
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## 19055 STAPLES BUSINESS ADVANTAGE

53252272	U		08-May-2020	67.79U				
KEYBOARD & MOUSE			10-Jun-2020					
1-4-1200-2010			ADMIN - Office Supplies			67.79		
1-4-1200-2010			ADMIN - Office Supplies			-6.74		
1-1-1100-1102			HST Receivable-Blended			6.74		
1-2-1000-1010			Trade Accounts Payable			-67.79		

53249637	U		08-May-2020	6.72U				
BUILDING SUPPLIES			10-Jun-2020					
1-4-2100-2010			CBO - Materials/Supplies			6.72		
1-4-2100-2010			CBO - Materials/Supplies			-0.67		
1-1-1100-1102			HST Receivable-Blended			0.67		
1-2-1000-1010			Trade Accounts Payable			-6.72		



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Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Amount	Posted/ WO No.	Cheque # / Pay Date	Discount Terms Paid Code	Amount
53344156			U		25-May-2020	10.26	U			
CLIPBOARD					10-Jun-2020					
1-4-3101-2120					J - Office					10.26
1-4-3101-2120					J - Office					-1.02
1-1-1100-1102					HST Receivable-Blended					1.02
1-2-1000-1010					Trade Accounts Payable					-10.26

No. Of invoices per supplier (3) ...	Total Outstanding :	84.77	Total Paid :	0.00
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## 19229 SUNBELT RENTALS

72461715-0001	U		01-May-2020	3692.84	U					
RENTAL CHIPPER FOR BRUSHING APR 13 - 23, 2020			10-Jun-2020							
1-4-3022-3015			B2 - Rental of Chipper							-367.32
1-1-1100-1102			HST Receivable-Blended							367.32
1-2-1000-1010			Trade Accounts Payable							-3692.84
1-4-3022-3015			B2 - Rental of Chipper							3692.84

No. Of Invoices per supplier (1) ...	Total Outstanding :	3692.84	Total Paid :	0.00
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## 19996 TATHAM ENGINEERING

64169	U		30-Apr-2020	9503.53	U					
ROADS NEEDS STUDY			10-Jun-2020							
1-4-3101-4010			J - Contracts							9503.53
1-4-3101-4010			J - Contracts							-945.31
1-1-1100-1102			HST Receivable-Blended							945.31
1-2-1000-1010			Trade Accounts Payable							-9503.53

No. Of invoices per supplier (1) ...	Total Outstanding :	9503.53	Total Paid :	0.00
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## 20041 THOMSON REUTERS CANADA

6134446376	U		07-Apr-2020	433.76	U					
2020 HEALTH & SAFETY POCKET BOOKS x17			10-Jun-2020							
1-4-2100-2010			CBO - Materials/Supplies							51.02
1-4-3101-2010			J - Materials/Supplies							75.63
1-4-7205-2020			P - Safety & Health							127.55
1-4-4020-2010			LF - Materials/Supplies							51.02
1-4-1200-2010			ADMIN - Office Supplies							128.54
1-4-1200-2010			ADMIN - Office Supplies							-12.79
1-4-4020-2010			LF - Materials/Supplies							-5.08
1-4-7205-2020			P - Safety & Health							-12.68
1-4-3101-2010			J - Materials/Supplies							-7.52
1-4-2100-2010			CBO - Materials/Supplies							-5.08
1-1-1100-1102			HST Receivable-Blended							43.15
1-2-1000-1010			Trade Accounts Payable							-433.76

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Vendor Code

Invoice Number

Invoice Description

Status

P O #

Invoice Date/  
Due DateInvoice Posted/  
Amount WO No.Cheque # /  
Pay DatePaid Code  
Amount Date

Discount Terms

Amount

No. Of invoices per supplier (1) ...

Total Outstanding :

433.76

Total Paid :

0.00

16048

TOWN OF PARRY SOUND

Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ Amount WO No.	Cheque # / Pay Date	Paid Code Amount Date	Discount Terms Amount
JUNE 2020	U		02-Jun-2020	17124.61U			
JUNE 2020 LEVY LAND AMBULANCE			10-Jun-2020				
1-4-6400-2020			HEALTH - Land Ambulance			17124.61	
1-2-1000-1010			Trade Accounts Payable			-17124.61	

No. Of invoices per supplier (1) ...

Total Outstanding :

17124.61

Total Paid :

0.00

14085

NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT

Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ Amount WO No.	Cheque # / Pay Date	Paid Code Amount Date	Discount Terms Amount
JUNE 20	U		02-Jun-2020	3799.08U			
HEALTH UNIT LEVY JUNE 2020			10-Jun-2020				
1-4-6400-2010			HEALTH - Health Unit			3799.08	
1-2-1000-1010			Trade Accounts Payable			-3799.08	

No. Of invoices per supplier (1) ...

Total Outstanding :

3799.08

Total Paid :

0.00

14066

NEAR NORTH DISTRICT SCHOOL BOARD

Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ Amount WO No.	Cheque # / Pay Date	Paid Code Amount Date	Discount Terms Amount
JUNE 20	U		02-Jun-2020	277166.13U			
2ND QTR EDUCATION LEVY 2020			10-Jun-2020				
1-4-8300-6100			EP School Requisition			277166.13	
1-2-1000-1010			Trade Accounts Payable			-277166.13	

Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ Amount WO No.	Cheque # / Pay Date	Paid Code Amount Date	Discount Terms Amount
DEC 19	U		31-Dec-2019	-488.72U			
DEDUCTION RE; CREDIT			10-Jun-2020				
1-2-1100-1200			Due to EP Board			-488.72	
1-2-1000-1010			Trade Accounts Payable			488.72	

No. Of invoices per supplier (2) ...

Total Outstanding :

276677.41

Total Paid :

0.00

12025

CONSEIL SCOLAIRE PUBLIC DU NORD-EST DE L'ONTARIO

Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ Amount WO No.	Cheque # / Pay Date	Paid Code Amount Date	Discount Terms Amount
JUNE 20	U		02-Jun-2020	1850.88U			
2ND QTR EDUCATION LEVY 2020			10-Jun-2020				
1-4-8300-6110			FP School Requisition			1850.88	
1-2-1000-1010			Trade Accounts Payable			-1850.88	

Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ Amount WO No.	Cheque # / Pay Date	Paid Code Amount Date	Discount Terms Amount
DEC 31	U		31-Dec-2019	-76.42U			
DEDUCTION RE; CREDIT			10-Jun-2020				
1-2-1100-1210			Due to FP Board			-76.42	
1-2-1000-1010			Trade Accounts Payable			76.42	

No. Of invoices per supplier (2) ...

Total Outstanding :

1774.46

Total Paid :

0.00

14030

NIPISSING-PARRY SOUND CATHOLIC DISTRICT SCHOOL BOARD

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Invoice Number									
Invoice Description									
JUNE 10	U		02-Jun-2020	5006.17U					
2ND QTR EDUCATION LEVY 2020			10-Jun-2020						
1-4-8300-6120			ES School Requisition				5006.17		
1-2-1000-1010			Trade Accounts Payable				-5006.17		
DEC 31	U		31-Dec-2019	-182.57U					
DEDUCTION RE; CREDIT			10-Jun-2020						
1-2-1100-1220			Due to ES Board				-182.57		
1-2-1000-1010			Trade Accounts Payable				182.57		

No. Of Invoices per supplier (2) ... Total Outstanding : 4823.60 Total Paid : 0.00

## 03300 CONSEIL SCOLAIRE CATHOLIQUE FRANCO-NORD

JUNE 10	U		02-Jun-2020	2435.75U					
2ND QTR EDUCATION LEVY 2020			10-Jun-2020						
1-4-8300-6130			FS School Requisition				2435.75		
1-2-1000-1010			Trade Accounts Payable				-2435.75		
DEC 31	U		31-Dec-2019	-115.05U					
DEDUCTION RE CREDIT			10-Jun-2020						
1-2-1100-1230			Due to FS Board				-115.05		
1-2-1000-1010			Trade Accounts Payable				115.05		

No. Of invoices per supplier (2) ... Total Outstanding : 2320.70 Total Paid : 0.00

## 13330 MHBC PLANNING LIMITED

5019760	U		22-May-2020	364.99U					
WESTBROOK PLANNING FEES			10-Jun-2020						
1-1-1100-1195			A/R-Westbrook				364.99		
1-1-1100-1195			A/R-Westbrook				-36.31		
1-1-1100-1102			HST Receivable-Blended				36.31		
1-2-1000-1010			Trade Accounts Payable				-364.99		
5019758	U		22-May-2020	40.68U					
BROWN, KEILLER PLANNING FEES			10-Jun-2020						
1-1-1100-1179			A/R-Keiller Capital Corp				40.68		
1-1-1100-1179			A/R-Keiller Capital Corp				-4.05		
1-1-1100-1102			HST Receivable-Blended				4.05		
1-2-1000-1010			Trade Accounts Payable				-40.68		
5019756	U		22-May-2020	146.90U					
LITTLE PLANNING FEES			10-Jun-2020						
1-1-1100-1159			A/R-John Little				146.90		
1-1-1100-1159			A/R-John Little				-14.61		
1-1-1100-1102			HST Receivable-Blended				14.61		
1-2-1000-1010			Trade Accounts Payable				-146.90		

5019757 STEVENSON PLANNING FEES U 22-May-2020 85.88U 10-Jun-2020

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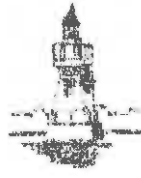
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Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Amount	Posted/ WO No.	Cheque # / Pay Date	Discount Terms Paid Code	Amount
		1-1-1100-1186			A/R-D Stevenson					85.88
		1-1-1100-1186			A/R-D Stevenson					-8.54
		1-1-1100-1102			HST Receivable-Blended					8.54
		1-2-1000-1010			Trade Accounts Payable					-85.88
5019761		RONCADIN PLANNING FEES	U		22-May-2020 10-Jun-2020	276.85U				
		1-1-1100-1175			A/R-C Noll					276.85
		1-1-1100-1175			A/R-C Noll					-27.54
		1-1-1100-1102			HST Receivable-Blended					27.54
		1-2-1000-1010			Trade Accounts Payable					-276.85
5019755		EMPLOYMENT AREA PLANNING FEES	U		22-May-2020 10-Jun-2020	162.72U				
		1-4-6350-4030			BUILDING - Planning					162.72
		1-4-6350-4030			BUILDING - Planning					-16.19
		1-1-1100-1102			HST Receivable-Blended					16.19
		1-2-1000-1010			Trade Accounts Payable					-162.72
No. Of Invoices per supplier (6) ...					Total Outstanding :	1078.02	Total Paid :		0.00	
04031	DEEVEY, CAITLIN A									
		MAY 31	U		31-May-2020 10-Jun-2020	134.05U				
		MILEAGE MAY 20 - 29, 2020								
		1-4-2200-2010			BLEO - Materials/Supplies					134.05
		1-2-1000-1010			Trade Accounts Payable					-134.05
No. Of Invoices per supplier (1) ...					Total Outstanding :	134.05	Total Paid :		0.00	
19055	STAPLES BUSINESS ADVANTAGE									
		53375608	U		28-May-2020 10-Jun-2020	127.49U				
		DRY ERASE BOARD								
		1-4-1200-2010			ADMIN - Office Supplies					127.49
		1-4-1200-2010			ADMIN - Office Supplies					-12.68
		1-1-1100-1102			HST Receivable-Blended					12.68
		1-2-1000-1010			Trade Accounts Payable					-127.49
No. Of Invoices per supplier (1) ...					Total Outstanding :	127.49	Total Paid :		0.00	
14077	NORTHERN BUSINESS SOLUTIONS									
		AR657042	U		01-Jun-2020 10-Jun-2020	129.95U				
		MAINTENANCE PHOTOCOPIER								
		1-4-1200-2015			ADMIN - Office maintenance &					129.95
		1-4-1200-2015			ADMIN - Office maintenance &					-12.93
		1-1-1100-1102			HST Receivable-Blended					12.93
		1-2-1000-1010			Trade Accounts Payable					-129.95



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Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ WO No.	Cheque # / Pay Date	Discount Terms Paid Code	Amount	Date	Amount
07068	GREEN SHIELD CANADA EFT										
JUNE 2020			U		31-May-2020	4808.05U					
JUNE GREENSHIELD PREMIUMS					31-May-2020						
1-2-1000-1010					Trade Accounts Payable				-4808.05		
1-4-3101-1010					J - Wages and benefits				1316.63		
1-4-7200-1010					PARKS - Wages and benefits				636.10		
1-4-1200-1010					ADMIN - Wages and benefits				1581.21		
1-4-4020-1010					LF - Wages and benefits				220.96		
1-4-1300-1010					TREAS - Wages and benefits				527.26		
1-4-2000-1010					FD - Wages & Benefits-Fire Ch				263.42		
1-2-1000-1055					Benefits Payable - librarian				262.47		

No. Of invoices per supplier (1) ... Total Outstanding : 4808.05 Total Paid : 0.00

## 18085 ROYAL BANK VISA EFT

MAY 22			U		22-May-2020	33.05U					
CBO REGISTERED LETTERS					31-May-2020						
1-4-2100-2010					CBO - Materials/Supplies				-3.29		
1-1-1100-1102					HST Receivable-Blended				3.29		
1-2-1000-1010					Trade Accounts Payable				-33.05		
1-4-2100-2010					CBO - Materials/Supplies				33.05		

No. Of invoices per supplier (1) ... Total Outstanding : 33.05 Total Paid : 0.00

## 18083 ROYAL BANK VISA EFT

MAY 12			U		12-May-2020	1050.86U					
CAMERA SECURITY SYSTEM					31-May-2020						
1-4-4020-2420					LF - Landfill Surveillance				-52.27		
1-1-1100-1102					HST Receivable-Blended				104.54		
1-2-1000-1010					Trade Accounts Payable				-1050.86		
1-4-4020-2420					LF - Landfill Surveillance				525.43		
1-4-4030-2420					RECY - Landfill Surveillance				-52.27		
1-4-4030-2420					RECY - Landfill Surveillance				525.43		

MAY 12			U		12-May-2020	-12.64U					
FEE CREDIT					31-May-2020						
1-4-3101-5010					J - Miscellaneous				1.25		
1-1-1100-1102					HST Receivable-Blended				-1.25		
1-2-1000-1010					Trade Accounts Payable				12.64		
1-4-3101-5010					J - Miscellaneous				-12.64		

No. Of invoices per supplier (2) ... Total Outstanding : 1038.22 Total Paid : 0.00

## 18091 ROYAL BANK VISA EFT

MAY 5			U		05-May-2020	621.49U					
LOREX SECURITY SYSTEM					31-May-2020						

## Invoice Audit Trail

Fiscal Year: 2020  
Fiscal Period: 5



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Date : Jun 03, 2020

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Batch : 59 To 59

Sequence : Supplier Name, Details As Entered

Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ WO No.	Cheque # / Pay Date	Paid Amount	Code Date	Discount Terms Amount
	1-4-7200-2400				PARKS - Repairs & Maintenance			-61.82		
	1-1-1100-1102				HST Receivable-Blended			61.82		
	1-2-1000-1010				Trade Accounts Payable			-621.49		
	1-4-7200-2400				PARKS - Repairs & Maintenance			621.49		
MAY 04			U		04-May-2020	6.17U				
WEBSTAIRS STORE INVOICE					31-May-2020					
	1-4-7300-2010				HALL - Materials/Supplies			-0.71		
	1-1-1100-1101				HST Receivable-100%			0.71		
	1-2-1000-1010				Trade Accounts Payable			-6.17		
	1-4-7300-2010				HALL - Materials/Supplies			6.17		
No. Of Invoices per supplier (2) ...					Total Outstanding :	627.66	Total Paid :	0.00		
18088	ROYAL BANK VISA EFT									
MAY 4			U		04-May-2020	6.19U				
PURCHASE FEE					31-May-2020					
	1-4-2002-2010				FT - Training expenses			-0.61		
	1-1-1100-1102				HST Receivable-Blended			0.61		
	1-2-1000-1010				Trade Accounts Payable			-6.19		
	1-4-2002-2010				FT - Training expenses			6.19		
No. Of Invoices per supplier (1) ...					Total Outstanding :	6.19	Total Paid :	0.00		
18089	ROYAL BANK VISA EFT									
APR 6			U		06-Apr-2020	93.11U				
CONFERENCE FEE					31-May-2020					
	1-4-1200-1310				ADMIN - Conferences and Sen			-9.26		
	1-1-1100-1102				HST Receivable-Blended			9.26		
	1-2-1000-1010				Trade Accounts Payable			-93.11		
	1-4-1200-1310				ADMIN - Conferences and Sen			93.11		
MAY 04			U		04-May-2020	11.01U				
PURCHASE INTEREST					31-May-2020					
	1-4-1300-1310				TREAS - Conferences and Sen			-1.10		
	1-1-1100-1102				HST Receivable-Blended			1.10		
	1-2-1000-1010				Trade Accounts Payable			-11.01		
	1-4-1300-1310				TREAS - Conferences and Sen			11.01		
MAY 14			U		14-May-2020	196.20U				
FOXIT SOFTWARE					31-May-2020					
	1-4-1200-2010				ADMIN - Office Supplies			-19.51		
	1-1-1100-1102				HST Receivable-Blended			19.51		
	1-2-1000-1010				Trade Accounts Payable			-196.20		
	1-4-1200-2010				ADMIN - Office Supplies			196.20		
MAR 30			U		30-Mar-2020	-239.20U				
DEERHURST ROOM - CREDIT FOR CANCELLATION					31-May-2020					

## MUNICIPALITY OF MAGNETAWAN

## Invoice Audit Trail

Fiscal Year: 2020  
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Date : Jun 03, 2020

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Batch : 59 To 59

Sequence : Supplier Name, Details As Entered

Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Amount	Posted/ WO No.	Cheque # / Pay Date	Discount Terms Paid Code	Amount
	1-4-2000-1310				FD - Conferences/Seminars					23.79
	1-2-1000-1010				Trade Accounts Payable					239.20
	1-4-2000-1310				FD - Conferences/Seminars					-239.20
	1-1-1100-1102				HST Receivable-Blended					-23.79

No. Of Invoices per supplier (4) ... Total Outstanding : 61.12 Total Paid : 0.00

## 18088 ROYAL BANK VISA EFT

175028	U	15-May-2020	63.10U	
LUG NUTS		31-May-2020		
1-4-2009-2070		ATV & MOBILE EQUIP-Repair		-6.28
1-1-1100-1102		HST Receivable-Blended		6.28
1-2-1000-1010		Trade Accounts Payable		-63.10
1-4-2009-2070		ATV & MOBILE EQUIP-Repair		63.10

No. Of Invoices per supplier (1) ... Total Outstanding : 63.10 Total Paid : 0.00

## 12045 LAKELAND POWER - EFT

073239-00 MAY 17	U	17-May-2020	701.27U	
STREET LIGHTS - MAY 17, 2020		31-May-2020		
1-4-3800-5012		STREET - Magnetawan Street		701.27
1-4-3800-5012		STREET - Magnetawan Street		-69.76
1-1-1100-1102		HST Receivable-Blended		69.76
1-2-1000-1010		Trade Accounts Payable		-701.27

073252-00 MAY 17	U	17-May-2020	774.27U	
4304 HWY 520 - MAY 17, 2020		31-May-2020		
1-4-7300-2030		HALL - Hydro/Stove Propane		774.27
1-4-7300-2030		HALL - Hydro/Stove Propane		-89.08
1-1-1100-1101		HST Receivable-100%		89.08
1-2-1000-1010		Trade Accounts Payable		-774.27

076283-00 MAY 17	U	17-May-2020	46.37U	
4135 HWY 520 PARK - MAY 17, 2020		31-May-2020		
1-4-7205-2030		P - Hydro		46.37
1-4-7205-2030		P - Hydro		-4.61
1-1-1100-1102		HST Receivable-Blended		4.61
1-2-1000-1010		Trade Accounts Payable		-46.37

077271-00 MAY 17	U	17-May-2020	84.77U	
SPARKS ST STLGT - MAY 17, 2020		31-May-2020		
1-4-3800-5012		STREET - Magnetawan Street		84.77
1-4-3800-5012		STREET - Magnetawan Street		-8.43
1-1-1100-1102		HST Receivable-Blended		8.43
1-2-1000-1010		Trade Accounts Payable		-84.77

076598-00 MAY 17	U	17-May-2020	112.73U	
61 SPARKS ST - MAY 17, 2020		31-May-2020		

## MUNICIPALITY OF MAGNETAWAN

## Invoice Audit Trail

Fiscal Year: 2020

Fiscal Period: 5



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Date : Jun 03, 2020

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Batch : 63 To 63

Sequence : Supplier Name, Details As Entered

Vendor Code

Invoice Number

Invoice Description

Status P O #

Invoice Date/  
Due DateInvoice Posted/  
Amount WO No.Cheque # /  
Pay Date

Discount Terms		
Paid	Code	Amount
Amount	Date	Amount

12045 LAKELAND POWER - EFT

072642-00 MAY 17	U	17-May-2020	96.77U		
81 ALBERT ST - MAY 17, 2020		31-May-2020			
1-4-2005-2030		MAG STATION - Hydro		96.77	
1-4-2005-2030		MAG STATION - Hydro		-9.62	
1-1-1100-1102		HST Receivable-Blended		9.62	
1-2-1000-1010		Trade Accounts Payable		-96.77	

No. Of Invoices per supplier (1) ...	Total Outstanding :	96.77	Total Paid :	0.00
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Total No. Of Invoices processed (1) ...	Total Outstanding :	96.77	Total Paid :	0.00
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## MUNICIPALITY OF MAGNETAWAN

## Invoice Audit Trail

Fiscal Year: 2020  
Fiscal Period: 5



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Date : Jun 03, 2020

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Batch : 59 To 59

Sequence : Supplier Name, Details As Entered

Vendor Code	Invoice Number	Invoice Description	Status	P O #	Invoice Date/ Due Date	Invoice Posted/ WO No.	Cheque # / Pay Date	Paid Amount	Discount Terms Code Date	Amount
	1-4-7205-2030				P - Hydro			112.73		
	1-4-7205-2030				P - Hydro			-11.21		
	1-1-1100-1102				HST Receivable-Blended			11.21		
	1-2-1000-1010				Trade Accounts Payable			-112.73		

072641-00 MAY 17	U	17-May-2020	228.15U	
28 CHURCH ST - MAY 17, 2020		31-May-2020		
1-4-6300-2030		RENTAL - Hydro	228.15	
1-4-6300-2030		RENTAL - Hydro	-26.25	
1-1-1100-1101		HST Receivable-100%	26.25	
1-2-1000-1010		Trade Accounts Payable	-228.15	

072693-00 MAY 17	U	17-May-2020	80.26U	
4205 HWY 520 - MAY 17, 2020		31-May-2020		
1-4-7600-2030		HERITAGE - Hydro	80.26	
1-4-7600-2030		HERITAGE - Hydro	-7.98	
1-1-1100-1102		HST Receivable-Blended	7.98	
1-2-1000-1010		Trade Accounts Payable	-80.26	

No. Of invoices per supplier (7) ...	Total Outstanding :	2027.82	Total Paid :	0.00
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## 18043 RECEIVER GENERAL

RP0001 MAY 2020	U	31-May-2020	34944.90U	
PAYROLL REMITTANCE MAY 1 - 31, 2020		31-May-2020		
1-2-1000-1047		CPP Payable	11734.38	
1-2-1000-1048		EI Payable	3872.10	
1-2-1000-1049		Income Tax Payable	19338.42	
1-2-1000-1010		Trade Accounts Payable	-34944.90	

No. Of invoices per supplier (1) ...	Total Outstanding :	34944.90	Total Paid :	0.00
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## 18044 RECEIVER GENERAL

RP0002 MAY 2020	U	31-May-2020	6147.62U	
PAYROLL REMITTANCE MAY 1 - 31, 2020		31-May-2020		
1-2-1000-1047		CPP Payable	2018.46	
1-2-1000-1048		EI Payable	697.98	
1-2-1000-1049		Income Tax Payable	3431.18	
1-2-1000-1010		Trade Accounts Payable	-6147.62	

No. Of invoices per supplier (1) ...	Total Outstanding :	6147.62	Total Paid :	0.00
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Total No. Of invoices processed (21) ...	Total Outstanding :	49757.73	Total Paid :	0.00
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+ EFT 96.77

\$ 49,854.50



## Invoice Audit Trail

Fiscal Year: 2020  
Fiscal Period: 5

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Date : Jun 03, 2020

Page : 1

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Batch : 61 To 61

Sequence : Supplier Name, Details As Entered

Vendor Code

Invoice Number

Invoice Description

Status P O #

Invoice Date/

Due Date

Invoice Posted/

Amount WO No.

Cheque # /

Pay Date

Discount Terms

Paid Code

Amount Date

Amount

## 23010 WORKPLACE SAFETY &amp; INSURANCE BOARD

MAY 2020	U	31-May-2020	4760.66U		
MAY REMITTANCE 2020		31-May-2020			
1-2-1000-1046		WSIB Payable		4164.41	
1-4-2001-1010		FV - Wages & Benefits-volunte		596.25	
1-2-1000-1010		Trade Accounts Payable		-4760.66	

No. Of invoices per supplier (1) ...	Total Outstanding :	4760.66	Total Paid :	0.00
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## 13270 MINISTER OF FINANCE

MAY 2020	U	31-May-2020	2832.66U		
MAY 2020 EHT REMITTANCE		31-May-2020			
1-2-1000-1045		EHT Payable		2832.66	
1-2-1000-1010		Trade Accounts Payable		-2832.66	

No. Of invoices per supplier (1) ...	Total Outstanding :	2832.66	Total Paid :	0.00
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## 03082 CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 1813

MAY 2020	U	31-May-2020	1054.93U		
MAY UNION DUES		31-May-2020			
1-2-1000-1044		Union dues payable		1054.93	
1-2-1000-1010		Trade Accounts Payable		-1054.93	

No. Of invoices per supplier (1) ...	Total Outstanding :	1054.93	Total Paid :	0.00
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## 15001 ONTARIO MUNICIPAL EMPLOYEES

MAY 31	U	31-May-2020	23145.34U		
GROUP 336500 MAY 2020 REMITTANCE		31-May-2020			
1-2-1000-1022		OMERS Payable		23145.34	
1-2-1000-1010		Trade Accounts Payable		-23145.34	

No. Of invoices per supplier (1) ...	Total Outstanding :	23145.34	Total Paid :	0.00
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Total No. Of Invoices processed (4) ...	Total Outstanding :	31793.59	Total Paid :	0.00
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# THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN

## BY-LAW NO. 2020 -

**Being a By-law to establish a grant program to assist with the seasonal maintenance costs of private roads and right-of-ways**

**WHEREAS** Section 10 of *the Municipal Act, 2001, S.O 2001, C.25*, as amended, provides that a municipality may provide any thing that the municipality considers necessary or desirable for the public, including matters dealing with highways and the health and well-being of persons within the municipality;

**AND WHEREAS** it is deemed desirable to establish an updated policy and criteria for providing a seasonal maintenance road grant program for private roads and right-of-ways in the Municipality of Magnetawan;

**AND WHEREAS** funds for the Private Road Grant are dependent on allocation of funds in the municipal annual budget;

**AND WHEREAS** the Municipality of Magnetawan Private Road Grants Policy be adopted as follows:

### 1. GENERAL

This Policy outlines the manner in which the Municipality of Magnetawan will distribute ***Private Road Grants***. These grants will assist property owners with costs for the summer maintenance of private roads and right-of-ways (ROWs), resulting in better accessibility and safety for traffic.

Grants are not guaranteed, and due to budgeting constraints, grants may be curtailed at any time by resolution of Council.

Council may from time to time establish further conditions regarding the approval of grants that may be applied generally or to a specific situation.

The Municipality of Magnetawan shall have no responsibility or obligation or exercise any degree of operational control with respect to maintenance of the affected private road or ROW.

### 2. DEFINITIONS

***Private Road*** means a road that is located on private lands that is used to access more than one property with a unique owner and includes a right of way (ROW).

***Eligible Maintenance*** means work that is done on a Private Road to make substantial improvements to the Private Road's form or function, in the calendar year of the granting program, and does not include plowing, sanding, salting or any other form of winter operational maintenance.

### 3. PROCEDURE

- i. Property owners with lands fronting on a Private Road, including the owners of vacant or undeveloped lots, may form a Road Maintenance Group which shall include and represent at least two-thirds (2/3) of those property owners, and the Group shall appoint a representative.
- ii. The Road Maintenance Group shall contract or have performed the necessary Eligible Maintenance to the Private Road and shall keep all resulting receipts or invoices. The Road Maintenance Group shall be solely responsible to oversee the administration and supervision of annual work programs and related budgets.
- iii. The Road Maintenance Group shall complete and submit the Application for Private Road Grant prior to the specified deadline.
- iv. All applications shall be submitted to the Treasurer, who shall have the authority to determine grant eligibility and to authorize grants based on the following criteria:
  - a) documentation of participation by two-thirds (2/3) of property owners in sharing the costs of Eligible Maintenance.
  - b) documentation of a dedicated bank account in the name of the Road Maintenance Group for the purpose of receiving the grant.
  - c) inclusion of paid invoices for Eligible Maintenance expenditures.
- v. The total annual grant amount shall be set by Council during the annual budget process. Individual grant amounts shall be determined based on a maximum amount equal to "X" factor plus "Y" factor. "X" factor shall represent a dollar value per kilometre of roadway and "Y" factor shall represent a dollar value per unique property (meaning that two properties on the Private Road with a common owner are counted as one property).
- vi. Grants shall be paid in one lump sum to the Road Maintenance Group.

### 4. CALCULATION OF GRANTS

Grants shall be calculated based on the length of the Private Road, and the number of properties with unique ownership that the Private Road services, or "X" factor plus "Y" factor.

The formula to determine the eligible amount for each grant shall be a maximum of:

$$("X" \times \$250.00) + ("Y" \times \$40.00)$$

where,

"X" equals the length of the Private Road in kilometres; and

"Y" equals the number of properties with unique ownership along the Private Road

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

1. **THAT** By-law 2019-39 is hereby repealed.
2. **THAT** this By-law shall come into force and effect on the date of its passing.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this       day of       , 2020.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

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Mayor

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CAO/Clerk

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2020 -**

**BEING A BY-LAW TO APPOINT A DEPUTY CLERK**

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**WHEREAS** *Section 228(2) of the Municipal Act, 2001, S.O. 2001, c25*, as amended, provides that a municipality may appoint a deputy clerk who shall have all the powers and duties of the clerk under the Municipal Act and any other act;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

1. THAT Laura Brandt is appointed Acting Deputy Clerk for the Corporation of the Municipality of Magnetawan.
2. THAT this By-law shall come into force and effect upon the date of May 15, 2020

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 10th day of June, 2020.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW 2020 -**

**BEING A BY-LAW TO PROVIDE FOR THE EXECUTION OF A SITE PLAN AGREEMENT WITH THE OWNERS OF THE LANDS – HOWARD V SCHNEIDER AND EARL D SCHNEIDER KNOWN AS 1270 BEAVER LAKE ROAD AND ARE LEGALLY DESCRIBED AS CONCESSION 6, LOT 2, TOWNSHIP OF SPENCE, PCL 5544 S/S, IN THE MUNICIPALITY OF MAGNETAWAN**

---

**WHEREAS** the Planning Act, R.S.O. 1990, chapter P.13, Section 41 authorizes the execution and registration of site plan agreements to provide for additional regulation and control of development of lands that are the subject of applications for site plan approval;

**AND WHEREAS**, an application and site development plans have been submitted for lands known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence PCL 5544 S/S, in the Municipality of Magnetawan.

**AND WHEREAS**, Council is satisfied that the proposed development of the lands is appropriate and in conformity with the Municipality's requirements;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

1. That the Municipality of Magnetawan enter into a site plan agreement substantially in the form attached hereto as "This Agreement."
2. That the Mayor and the Clerk are hereby authorized to execute the Agreement and all documents in connection with the Agreement.
3. The Municipality's solicitor is hereby authorized to register the Agreement against the title of the lands to which it applies.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 10th day of June, 2020

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

THIS AGREEMENT made in duplicate this \_\_\_\_ day of \_\_\_\_\_, 2020.

**BETWEEN:**

**HOWARD V SCHNEIDER AND EARL D SCHNEIDER**  
(hereinafter called the "Owner")

-and-

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**  
(hereinafter called the "Municipality")

**WHEREAS** the OWNER is the OWNER in fee simple of these lands and premises in the Municipality of Magnetawan in the District of Parry Sound being municipally known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan;

**AND WHEREAS** the OWNER has been granted approval of consent application B019/19 for one new lot.

**AND WHEREAS** notwithstanding the foregoing the parties agree that the overall development of the subject lands would be most appropriately addressed through a site plan agreement;

**AND WHEREAS** this Site Plan Agreement (the "Agreement") has been completed under the authority of Section 41 of the Planning Act, cP13, as amended;

**NOW THEREFORE** in consideration of the sum of TWO (\$2.00) DOLLARS now paid by the OWNER to the MUNICIPALITY, the receipt and sufficiency of which is hereby acknowledged, the OWNER and the MUNICIPALITY covenant and agree as follows:

1. **SCOPE OF THE AGREEMENT**

1.1 **Description of Lands** - The lands to be bound by the terms and conditions of this Agreement referred to as "the subject lands" are municipally known as 1270 Beaver Lake Road and are legally described as SPENCE CON 6 LOT 2 PCL 5540 S/S, in the Municipality of Magnetawan and more fully described in Schedule "A" to this Agreement.

1.2 **Conformity of Agreement** — The OWNER covenants and agrees that all new work performed on the subject lands shall be in conformity with:

- a) The provisions of this Agreement;
- b) The Site Plan attached as Schedule 'B';



- c) All applicable Municipal By-laws and all applicable Provincial and Federal legislation.

1.3 Reliance upon Representations - The OWNER acknowledges that:

- a) If it proceeds with the development contemplated by the approved Site Plan, it has made representations to the MUNICIPALITY that it will complete all on-site construction, grading and landscaping required herein, in accordance with the Plans filed and accepted by the MUNICIPALITY; and
- b) The MUNICIPALITY has entered into this Agreement in reliance upon these representations.

1.4 Schedules Attached — The following scheduled are attached to, and form part of this Agreement

SCHEDULE 'A' - Description of Lands  
SCHEDULE 'B' - Site Plan

2. MODIFICATION OF PLANS

- 2.1 There shall be no changes in the Schedules attached hereto, or to any Plans and Specifications filed and accepted on this project unless such changes have been first submitted to, and accepted by, the MUNICIPALITY.

3. CONDITIONS PRIOR TO EXECUTION OF AGREEMENT BY THE MUNICIPALITY

- 3.1 Prior to the execution of this Agreement by the MUNICIPALITY, the OWNER shall:

- a) Taxes — have paid all municipal tax bills issued and outstanding on the said lands;
- b) Postponements to this Agreement — have delivered to the MUNICIPALITY all postponements of any prior encumbrances so that this Agreement will be first priority against the said lands;
- c) Land Ownership — be the registered owner in fee simple of the lands described in Schedule 'A'.

4. REGISTRATION OF AGREEMENT AND OTHER DOCUMENTS

- 4.1 This Agreement shall be registered on title to the subject lands at the expense of the OWNER and this Agreement shall be first priority on title;
- 4.2 The OWNER agrees that all documents required herein shall be submitted in a form suitable to the MUNICIPALITY and suitable for registration, as required;

- 4.3 The OWNER agrees that the MUNICIPALITY may register this Agreement against the subject lands at the expense of the OWNER;
- 4.4 The OWNER agrees to reimburse the MUNICIPALITY for all administrative and professional costs incurred in preparing, executing and registering this Agreement.
- 4.5 The OWNER agrees not to make any application or request to deregister this Agreement without the authorization in writing from the MUNICIPALITY.
- 4.6 All offers of Purchase and Sale shall contain a clause advising the potential purchaser of this Agreement.

5. EXPENSES TO BE PAID BY OWNER

- 5.1 Every provision of this Agreement by which the OWNER is obliged in any way shall be deemed to include the words 'at the expense of the OWNER' unless the context otherwise requires.
- 5.2 The OWNER shall pay such fees as may be invoiced to the MUNICIPALITY by its Solicitor and Planner in connection with all work to be performed as a result of the provisions of the Agreement.

6. ATTACHED SCHEDULES

- 6.1 It is agreed that everything included in this Agreement and the Schedules attached thereto, together with all engineering drawings, material and undertakings filed by the OWNER and accepted by the MUNICIPALITY shall be included in and form part of this Agreement.

7. DEVELOPMENT PROVISIONS

- 7.1 The OWNER agrees that all existing vegetation will be retained in a vegetation buffer to a distance of 20 metres from the normal or maintained high water mark.
- 7.2 The OWNER will not be required at any time to import vegetation into the buffer area where none currently exists.
- 7.3 The OWNER agrees to provide for the grading or change in elevation or contour of the land and the disposal of storm, surface and waste water from the lands and from any buildings or structures in such a way as to ensure that the natural drainage is not altered in any way that will cause damage to the vegetative buffers, any adjacent lands, or any river, stream or road.
- 7.4 The OWNER agrees that the construction of any buildings and/or structures be above the applicable flood elevation, to the satisfaction of the Municipality.

7.5 Prior to the issuance of a building permit, the owner shall survey the location of the normal or maintained high water mark.

7.6 Prior to the issuance of a building permit, the owner shall provide an updated site plan to the Municipality identifying the location of the normal or maintained high water mark, the vegetation protection area and the location any proposed buildings or structures.

8. BINDING PARTIES, ALTERATION, AMENDMENT, EFFECT, NOTICE, PENALTY

8.1 This Agreement may only be amended or varied by a written document of equal formality herewith duly executed by the parties hereto and registered against the title to the subject lands.

8.2 This Agreement may be declared null and void if any requirement or responsibility of the OWNER established by this Agreement is not performed to the satisfaction of the MUNICIPALITY.

8.3 This Agreement shall be binding upon the respective successors and assigns of each of the parties hereto.

8.4 The Agreement shall come into effect on the date of execution by the MUNICIPALITY.

8.5 Nothing in this Agreement shall relieve the OWNER from complying with all other applicable by-laws, laws or regulations of the MUNICIPALITY or any other laws, regulations or policies established by any other level of government. Nothing in this Agreement shall prohibit the MUNICIPALITY from instituting or pursuing prosecutions in respect of any violations of the said by-laws, laws or regulations.

8.6 The definitions of Municipality of Magnetawan Zoning By-law 2001-26, as amended, shall be used to define any terms used in this Agreement.

8.7 Any notice required to be given pursuant to the terms hereto shall be in writing and mailed or delivered to the other at the following address:

OWNER'S NAME AND ADDRESS: Howard V Schneider  
398 Catherine Ave N  
Hamilton, ON L8L 4T6

Earl D Schneider  
31 Glenwood Dr  
Brantford, ON N3S 3G3

MUNICIPALITY OF MAGNETAWAN: Kerstin Vroom, CAO/Clerk  
Municipality of Magnetawan  
PO Box 70  
4304 Hwy #520  
Magnetawan, ON  
POA 1P0

**THIS AGREEMENT** shall inure to the benefit of and be binding upon the OWNER and their respective heirs, executors, administrators, successors and assigns.

**IN WITNESS WHEREOF** the OWNER and the MUNICIPALITY have caused their corporate seals to be affixed over the signatures of their respective signing officers.

**SIGNED, SEALED AND DELIVERED**  
in the presence of:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Howard V Schneider

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Earl D Schneider

**THE CORPORATION OF THE MUNICIPALITY  
OF MAGNETAWAN**

\_\_\_\_\_  
Sam Dunnett, Mayor

\_\_\_\_\_  
Kerstin Vroom, CAO / Clerk

We have authority to bind the corporation.

**SCHEDULE "A"**

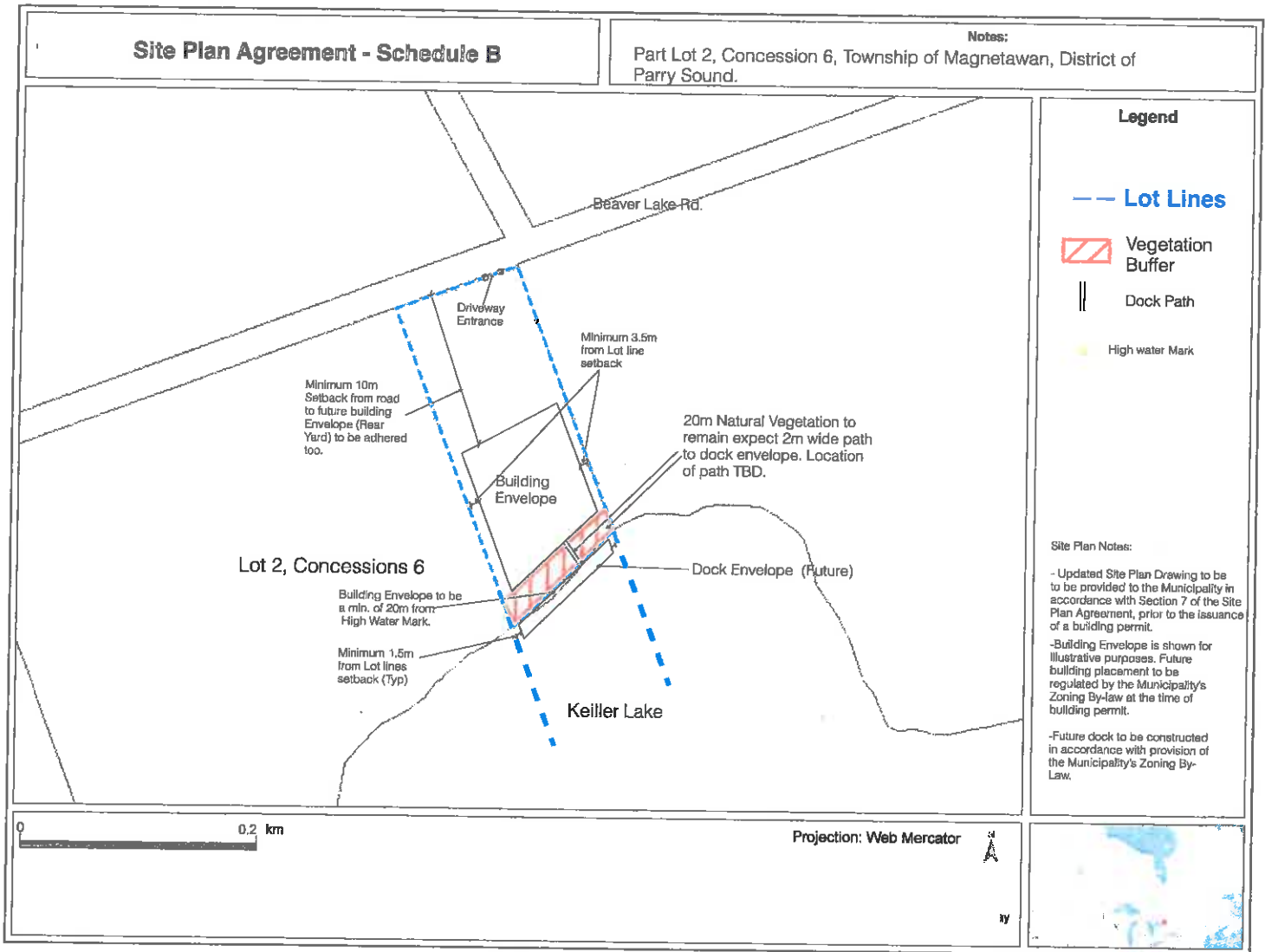
**LEGAL DESCRIPTION OF LANDS SUBJECT TO THIS AGREEMENT**

SPENCE CON 6 LOT 2 PCL 5540 S/S,

## SCHEDULE "B"

### SITE PLAN

The Site Plan Signed by the Chief Administrative Officer/Clerk of Municipality of Magnetawan on the \_\_\_\_ day of \_\_\_\_, 2020.



**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW 2020 -**

**BEING A BY-LAW TO PROVIDE FOR THE EXECUTION OF A LIMITED SERVICES AGREEMENT WITH THE OWNERS OF THE LANDS – HOWARD V SCHNEIDER AND EARL D SCHNEIDER KNOWN AS 1270 BEAVER LAKE ROAD AND ARE LEGALLY DESCRIBED AS CONCESSION 6, LOT 2, TOWNSHIP OF SPENCE, PCL 5544 S/S, IN THE MUNICIPALITY OF MAGNETAWAN**

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**WHEREAS** the owner of the lands known as 1270 Beaver lake road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan applied for consent approval

**AND WHEREAS** under 6.2 of the Municipality Official Plan states council may permit the development of lands outlines the Council may permit development only where the owner enters into an agreement that acknowledges that municipal services to the lands may not be available to the lands and that the Municipality assumes no liability to provide services to the development

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan hereby enacts as follows:

1. That the Municipality of Magnetawan enter into a limited services agreement substantially in the form attached hereto as “This Agreement.”
2. That the Mayor and the Clerk are hereby authorized to execute the Agreement and all documents in connection with the Agreement.
3. The Municipality’s solicitor is hereby authorized to register the Agreement against the title of the lands to which it applies.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 10th day of June, 2020

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

THIS AGREEMENT made in duplicate this            day of            , 2020.

**BETWEEN:            HOWARD V SCHNEIDER AND EARL D SCHNEIDER**

(hereinafter called the "Owner")

**-and-**

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

(hereinafter called the "Municipality")

**WHEREAS** the Owner is the Owner in fee simple of these lands and premises in the Municipality of Magnetawan in the District of Parry Sound being municipally known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan;

**AND WHEREAS** the Owner has applied to the Municipality to permit the development of a residential use on the Owner's lands;

**NOW THEREFORE** the Owner and the Municipality covenant and agree as follows:

**I.        LANDS TO BE BOUND**

The lands to be bound by the terms and conditions of this Agreement referred to as "the subject lands are municipally known as 1270 Beaver Lake Road and are legally described as Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the Municipality of Magnetawan, and more fully described in Schedule "A" to this Agreement.

**II.       BUILDING PERMITS**

1. The Owner agrees to not request the Chief Building Official to issue a building permit to carry out the development until this Agreement has been executed by both parties.

**III.      PROVISIONS**

1. The Owner hereby acknowledges that access to the subject property is provided by a road which is not maintained year round by the Municipality and therefore is not provided municipal services such as snowplowing, road maintenance, emergency services, garbage pick-up and school bussing.

**V.       OTHER BY-LAWS, ETC.**

Nothing in this Agreement shall relieve the Owner from complying with all other applicable by-laws, laws or regulations of the Municipality or any other laws,



regulations or policies established by any other level of government. Nothing in this Agreement shall prohibit the Municipality from instituting or pursuing prosecutions in respect of any violations of the said by-laws, laws or regulations.

**V. REGISTRATION OF AGREEMENT**

The parties hereto consent to the registration of this Agreement by the Municipality upon the title of the subject lands, which registration shall be included as a legal expense to the Owner. The agreement shall remain on the title of the property and shall apply to any successors.

**VI. INDEMNIFICATION FROM LIABILITY AND RELEASE**

The Owner covenants and agrees with the Township, on behalf of his/her, his/her successors and assigns, to indemnify and save harmless the Municipality from any and all actions, suits, claims and demands whatsoever which may arise either directly or indirectly by reason of any work performed by the Owner or on his behalf in connection with the carrying out of the provisions of this Agreement.

**VII. DEFAULT**

The Owner acknowledges that the expenses of the Municipality arising out of the enforcement of this Agreement may be recovered as taxes under Section 427 of the Municipal Act, S.O., 2001, c.25, as amended.

**IN WITNESS WHEREOF** the Owner and the Municipality have caused their corporate seals to be affixed over the signatures of their respective signing officers duly authorized in that behalf.

**SIGNED, SEALED AND DELIVERED** in the presence of:

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Date

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

\_\_\_\_\_  
Sam Dunnett, Mayor

\_\_\_\_\_  
Kerstin Vroom, CAO / Clerk

We have authority to bind the corporation.

## **SCHEDULE A**

**Legal description of the Subject Lands  
Concession 6, Lot 2, Township of Spence, PCL 5544 S/S, in the  
Municipality of Magnetawan; District of Parry Sound**

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**  
**BY-LAW NO. 2020 -**

Being a By-law to enter into an Agreement for an offer of purchase agreement with  
Noranheim Holdings Corp for lands known as Block 17, Plan 51M-517 on Rosskopf  
Road, Magnetawan

**WHEREAS** Section 9 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, states that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under the Municipal Act or any other Act;

**AND WHEREAS** the Council of the Municipality of Magnetawan deems it appropriate and in the public interest to enter into an Offer of Purchase Agreement for lands described as Block 17, Plan 51M-517 on Rosskopf Road, Magnetawan;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

1. The Municipality of Magnetawan enters into an Offer of Purchase agreement with Noranheim Holdings Corp.
2. The Municipality hereby ratifies the agreement attached to this by-law and marked as Schedule "Agreement of Purchase and Sale" and authorizes the Mayor and Clerk to sign the Agreement of Purchase and Sale as presented.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 10<sup>th</sup> day of June 2020

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor

---

CAO/Clerk

THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN

OFFER TO PURCHASE VACANT LANDS

(Block 17, Plan 51M-517 on Rosskopf Road, Magnetawan)

I/WE, Noranheim Holdings Corp, (the "Purchaser") irrevocably offer to purchase the real property legally described as:

**Block 17, Plan 51M-517**

from the Corporation of the Municipality of Magnetawan (the "Vendor") for the purchase price of:

Thirty Thousand Dollars \$ 30000 .00

and I/we enclose my/our certified cheque payable to the Vendor in the amount or electronic funds transferred (which must be deposited into the Vendor's account by June 03, 2020 no later than 1:00 pm) of:

Six Thousand Dollars \$ 6000 .00

representing a minimum of 20% of the purchase price, as a deposit to be held pending completion of the purchase or other termination of this Offer to Purchase or termination of the Agreement herein contemplated. Upon completion of the purchase, the said deposit shall be applied to the purchase price. The purchase price stated herein is exclusive of any Harmonized Sales Tax (HST) payable by the Purchaser pursuant to the *Excise Tax Act*. The Purchaser hereby agrees to pay to the Vendor or otherwise as required by law, any such HST and, in the case where the Purchaser is required by law to remit the HST directly to the Canada Revenue Agency, to provide the Vendor with evidence of the Purchaser's registration pursuant to the said Act.

A) This Offer to Purchase (the "Offer") is made upon the following terms and conditions: }

- (1) This Offer shall remain open for acceptance by the Vendor until **Wednesday, June 03, 2020**
- (2) This Agreement shall be conditional until closing upon the Vendor complying with its Notice procedures for the sale of real property and Council of the Vendor passing a by-law confirming the sale in accordance with the terms hereof. Acceptance of this Offer shall not fetter the discretion

Page 1 of 6

of Council to consider any comments received opposing this sale. If this condition is not satisfied then this Agreement shall be null and void and the Purchaser's deposit returned in full without interest.

- (3) Acceptance of this Offer, and notices required under the Agreement constituted by such acceptance, shall be in writing and shall be given by delivering same or mailing same by prepaid registered mail to the Purchaser at the address herein and if delivered, be deemed to have been received by the Purchaser at the time of delivery and if mailed shall be deemed to have been received by the Purchaser on the 3rd day after the posting thereof. This Offer, any counter-Offer, notice of acceptance thereof, or any notice shall be deemed given and received where a facsimile number or email address is provided herein when transmitted electronically to that facsimile number or email address.

Facsimile number for delivery of Notices to Vendor: (705) 387-4875

Email address for delivery of Notices to Vendor: clerk@magnetawan.com

Facsimile number for delivery of Notices to Purchaser: 1866 608 0807

Email address for delivery of Notices to Purchaser:

Sales@neptune-security.com

- (4) The Purchaser agrees to accept the Vendor's title in the Property; provided the title is good and free from all encumbrances, except as to any municipal by-laws, registered rights-of-way or other registered easements, registered restrictions or covenants that run with the land and any restrictions in the original grant from the Crown, local rates and minor easements for hydro, gas, telephone or like services to the Property. Title to the Property is to be examined by the Purchaser at his or her own expense and Purchaser is not to call for the production of any title instrument, abstract, survey or other evidence of title except such as are in the possession of the Vendor.
- (5) The Purchaser acknowledges that it has made an inspection of the Property and is buying the Property "as is", including its environmental condition. The Purchaser agrees the Vendor is not liable for any environmental matters relating to the Property. On closing of this transaction the Purchaser agrees and does hereby assume and be responsible for and releases the Vendor, its officers, employees and agents from and against all losses, damages, costs, expenses, claims, liabilities, actions, causes of action and demands whether occurring or caused before, on or after the closing date which the Purchaser has or may have by reason of any cause, matter or thing whatsoever arising out of or in any way related to the Property, or lands adjacent to the Property, including any environmental liability and the Purchaser shall indemnify the Vendor, its officers, employees and agents, from and against all losses, damages, costs, expenses, claims, liabilities, actions, causes of action and demands whether occurring or caused before,

on or after the closing date of this transaction which the Vendor, its officers, employees and agents may suffer, incur, be subject to or liable for as a result of any claim brought against any one or more of them for any cause, matter or thing whatsoever arising out of or in any way related to the Property, or lands adjacent to the Property, including, without limitation, any environmental liability.

This provision shall not merge on the closing of this transaction.

- (6) The Purchaser acknowledges and agrees that it submits this Offer without any agreement, representation or warranty from the Vendor and without any obligation on the part of the Vendor (except as otherwise required by law) to inform or advise the Purchaser regarding the fitness or suitability of the Property for the use intended by the Purchaser. The Purchaser acknowledges that it has undertaken its own investigations as to the applicable Land Use Planning Documents (Zoning By-law, Official Plan, Provincial Legislation and Policy) that may affect the Purchaser's use or intended use of the property and that the Vendor makes no representations or warranties related thereto.
  - (7) The Purchase acknowledges and agrees that this agreement is and shall not be subject to any condition of financing. The Purchaser warrants that if it is relying upon financing to complete this transaction, all necessary financing approvals have been obtained prior to its execution of this agreement.
- B) This Offer, when accepted by the Vendor, shall constitute a binding Agreement of Purchase and Sale (the "Agreement"), upon the following covenants and agreements:
- (1) The Agreement is subject to the provisions of Section A) (2) herein.
  - (2) The Purchaser is to be allowed ten (10) business days (excluding Saturday, Sunday and Statutory Holidays) following acceptance to examine the title at the Purchaser's expense. If, within that time, any valid objection to the title is made in writing to the Vendor which it shall be unable or unwilling to remove, and which the Purchaser will not waive, the Agreement shall, notwithstanding any intermediate acts or negotiations in respect of such objection, terminate, and the Purchaser shall be entitled to a return of the deposit, without interest, but shall have no claim against the Vendor for costs or damages of any kind; otherwise the Purchaser shall be conclusively deemed to have accepted the title of the Vendor to the Property.

- C. The purchase shall be completed on or before the thirtieth (30<sup>th</sup>) business day (excluding Saturday, Sunday and Statutory Holidays) following acceptance by the Vendor.
- D. The balance of the purchase price, subject to the usual adjustments, shall be paid by certified cheque or bank draft payable to the Corporation of the Municipality of Magnetawan on the date of completion.
- E. Any tender of documents or money may be made on the Vendor or Purchaser or on the solicitor for either party. The Transfer/Deed shall be prepared by the Vendor at its expense.
- F. The Purchaser shall retain its own lawyer to complete the Agreement of Purchase and Sale of the Property. Where the transaction will be completed by electronic registration pursuant to Part III of the Land Registration Reform Act, R.S.O. 1990, Chapter 14 and the Electronic Registration Act, S.O. 1991, Chapter 44, and any amendments thereto, the Seller and Buyer acknowledge and agree that the exchange of closing funds, non-registrable documents and other items (the "Requisite Deliveries") and the release thereof to the Vendor and Purchaser will (a) not occur at the same time as the registration of the Transfer/Deed (and any other documents intended to be registered in connection with the completion of this transaction) and (b) be subject to conditions whereby the lawyer(s) receiving any of the Requisite Deliveries will be required to hold same in trust and not release same except in accordance with the terms of a Document Registration Agreement between the said lawyers. The Vendor and Purchaser irrevocably instruct the said lawyers to be bound by the Document Registration Agreement which is recommended from time to time by the Law Society of Upper Canada. Unless otherwise agreed to by the lawyers, such exchange of the Requisite Deliveries will occur in the applicable Land Titles Office or such other location agreeable to both lawyers.
- G. If, upon the day fixed for completion of the purchase, the Vendor, is for any reason beyond its control, unable to convey the Property, the Agreement shall terminate and the Purchaser shall be entitled to a return of the deposit without interest, but shall have no claim against the Vendor for costs or damages of any kind.
- H. The Property shall be at the risk of the Vendor until the completion of the Purchase; thereafter the Property shall be at the risk of the Purchaser. In the event of material damage to the Property before completion of the Purchase, the Agreement may, at the option of the Purchaser, be terminated whereupon the Purchaser shall be entitled to a return of the deposit, without interest, but shall have no claim against the Vendor for costs or damages of any kind.
- I. In the event that the legal description of the Property is not satisfactory for registration purposes, the Purchaser shall supply the Vendor with a registerable description at the Purchaser's expense. All fees, levies or taxes in connection

with the registration of the Purchaser's documents shall be at the expense of the Purchaser.

- J. Words importing the singular number may include the plural.
- K. Time in all respects shall be of the essence of the Agreement and all the provisions thereof.
- L. The Agreement shall be binding upon the parties thereto and their respective heirs, executors, administrators and permitted assigns.
- M. The Purchaser shall not assign the Agreement in whole or in part without the prior written consent of the Vendor.
- N. The Agreement contains the entire understanding between the parties and there is no warranty, collateral agreement, condition or misrepresentation affecting the Property of the Agreement.

In Witness Whereof is hereunto set the hand and seal of the Purchaser this 25 day of May, 2020 being the date of this Offer.

Signed, sealed and delivered  
in the presence of:

Heleen Graham  
[Signature]  
(Witness)

(Purchaser) [Signature]

Name Address of Purchaser (Please print)

Name: Norranheim Holdings Corp  
Address: 6-2400 Dundas Street West  
Mississauga, Ontario L5K2R8

Telephone No.: 1855 445 8048 Email address: Sales@meptune-security.ca

Name of Purchaser's Solicitor: Muhammad Iqbal Khichi

Address: 304-7045 Edwards Boulevard  
Mississauga, Ontario L5S1X2

Telephone No: 905 461 2415 Email address: KhichiLaw@gmail.com



In consideration of the deposit and the covenants of the Purchaser contained in this Offer, the Corporation of the Municipality of Magnetawan hereby accepts this Offer.

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Authorized by By-law number \_\_\_\_\_

THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN

Per: \_\_\_\_\_  
Sam Dunnett  
Mayor

Per: \_\_\_\_\_  
Kerstin Vroom  
CAO/Clerk

We have authority to bind the Corporation

**THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN**

**BY-LAW NO. 2020 -**

**Being a By-law to confirm the proceedings of Council June 10, 2020**

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**WHEREAS** Section 5(3) of the *Municipal Act, 2001, S.O. 2001, c.25*, as amended, requires a municipal Council to exercise a municipal power, including a municipality's capacity, rights, powers and privileges under Section 9, by by-law unless the municipality is specifically authorized to do otherwise;

**AND WHEREAS** the Council of the Municipality of Magnetawan deems it desirable to confirm the proceedings of Council and to ratify decisions made at its meeting hereinafter set out;

**NOW THEREFORE** the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

**1. Ratification and Confirmation**

**THAT** the action of the Council of the Municipality of Magnetawan at its meeting for the aforementioned date with respect to each motion, resolution and other action passed and taken by this Council at its meetings, except where otherwise required, is hereby adopted, ratified and confirmed as if such proceedings and actions were expressly adopted and confirmed by its separate By-law.

**2. Execution of all Documents**

**THAT** the Mayor of the Council of the Municipality of Magnetawan and the proper officers of the Municipality of Magnetawan are hereby authorized and directed to do all things necessary to give effect to the said action or to obtain approvals where required, except where otherwise provided, and the Mayor and Clerk are hereby authorized and directed to execute all necessary documents and to affix the Corporate Seal of the Municipality to such documents.

**READ A FIRST, SECOND, AND THIRD TIME**, passed, signed and the Seal of the Corporation affixed hereto, this 10<sup>th</sup> day of June, 2020.

**THE CORPORATION OF THE  
MUNICIPALITY OF MAGNETAWAN**

---

Mayor