

# 10(K)

**TIMISKAMING HEALTH UNIT**  
**AUDITED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

# **TIMISKAMING HEALTH UNIT**

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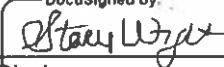
## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

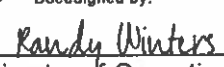
The accompanying financial statements of the Timiskaming Health Unit are the responsibility of the Timiskaming Health Unit's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Timiskaming Health Unit's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by Management.

The Board and/or the audit committee meets with Management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Kemp Elliott & Blair LLP, independent external auditors appointed by the Timiskaming Health Unit. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Timiskaming Health Unit's financial statements.

DocuSigned by:  
  
Chairperson

DocuSigned by:  
  
Director of Operations

## **INDEPENDENT AUDITORS' REPORT**

To the Members of the Board of Health of the Timiskaming Health Unit

### **Opinion**

We have audited the financial statements of Timiskaming Health Unit, which comprise the statement of financial position as at December 31, 2022 and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Timiskaming Health Unit as at December 31, 2022, and the results of its operations, change in net financial assets and 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Timiskaming Health Unit in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing Timiskaming Health Unit's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Timiskaming Health Unit's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Timiskaming Health Unit's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Timiskaming Health Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Kemp Elliott & Blair LLP*

New Liskeard, Ontario  
June 7, 2023

**Kemp Elliott & Blair LLP**  
Chartered Professional Accountants  
Licensed Public Accountants


# TIMISKAMING HEALTH UNIT

## STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash – note 6	\$ 1,137,855	\$ 1,607,502
Accounts receivable – note 7	346,967	281,594
Due from Province of Ontario – note 10	339,212	145,179
	<u>1,824,034</u>	<u>2,034,275</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities – note 8	475,676	678,540
Due to Province of Ontario – note 10	698,342	539,331
Deferred revenue – note 9	141,128	432,147
Retirement benefit liability – note 12	380,986	370,460
	<u>1,696,132</u>	<u>2,020,478</u>
Commitments – note 11		
<b>NET FINANCIAL ASSETS</b>	127,902	13,797
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets – note 16	60,694	73,576
Prepaid expenses	111,064	94,990
	<u>171,758</u>	<u>168,566</u>
<b>ACCUMULATED SURPLUS – note 13</b>	<u>\$ 299,660</u>	<u>\$ 182,363</u>

Approved on behalf of the Board:

DocuSigned by:  
  
 Chairperson

DocuSigned by:  
  
 Director of Corporate Services

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Mandatory Programs (Sch 1)	Other Programs (Sch 2 - Sch 15)	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>					
Province of Ontario	\$ 3,918,815	\$ 503,472	\$ 4,422,287	\$ 4,349,922	\$ 4,341,937
Province of Ontario - One-time	-	1,933,465	1,933,465	1,479,954	1,316,488
Province of Ontario – Mitigation	600,500	-	600,500	600,499	600,500
Municipalities (Sch. 1, pg. 17)	1,437,289	-	1,437,289	1,437,320	1,409,137
Public Health Canada	-	140,208	140,208	50,000	9,792
Sundry revenue	-	164,847	164,847	37,000	135,488
Offset revenue	68,303	4,418	72,721	40,000	45,069
Interest	24,317	-	24,317	-	2,848
<b>Total revenues</b>	<b>6,049,224</b>	<b>2,746,410</b>	<b>8,795,634</b>	<b>7,994,695</b>	<b>7,861,259</b>
<b>EXPENDITURES</b>					
Salaries and wages	3,290,419	1,477,075	4,767,494	4,772,781	4,943,766
Fringe benefits	866,457	278,649	1,145,106	1,160,511	1,070,197
Fees for service	557,923	515,972	1,073,895	705,682	738,819
Travel	44,299	46,451	90,750	96,130	119,808
Materials and supplies	362,455	157,975	520,430	332,045	528,614
Administrative	264,332	71,980	336,312	354,343	300,284
Rent and utilities	502,761	-	502,761	447,250	474,223
Amortization	29,796	-	29,796	-	36,777
	5,918,442	2,548,102	8,466,544	7,868,742	8,212,488
Allocated to other programs	(42,681)	-	(42,681)	(40,694)	(45,034)
<b>Total expenditures</b>	<b>5,875,761</b>	<b>2,548,102</b>	<b>8,423,863</b>	<b>7,828,048</b>	<b>8,167,454</b>
<b>Annual surplus (deficit) before provincial settlements</b>	<b>173,463</b>	<b>198,308</b>	<b>371,771</b>	<b>166,647</b>	<b>(306,195)</b>
Provincial settlements	-	252,586	252,586	-	12,507
<b>Annual surplus (deficit)</b>	<b>\$ 173,463</b>	<b>\$ (54,278)</b>	<b>119,185</b>	<b>166,647</b>	<b>(318,702)</b>
Accumulated surplus, beginning of year			182,363	182,363	501,859
Change in accounting estimate - note 15			(1,888)	-	(794)
<b>Accumulated surplus, end of year – note 13</b>			<b>\$ 299,660</b>	<b>\$ 349,010</b>	<b>\$ 182,363</b>

The accompanying notes form an integral part of these financial statements

# TIMISKAMING HEALTH UNIT

## STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual 2022	Budget 2022	Actual 2021
<b>Annual surplus (deficit)</b>	\$ 119,185	\$ 166,647	\$ (318,702)
Acquisition of tangible capital assets	(16,914)	-	(14,214)
Amortization of tangible capital assets	29,796	-	36,777
	12,882	-	22,563
Consumption (acquisition) of prepaid expenses	(16,074)	-	16,543
<b>Increase (decrease) in net financial assets</b>	115,993	166,647	(279,596)
Net financial assets, beginning of year	13,797	13,797	294,187
Change in accounting estimate – note 15	(1,888)	-	(794)
<b>Net financial assets, end of year</b>	\$ 127,902	\$ 180,444	\$ 13,797

The accompanying notes form an integral part of these financial statements.



# TIMISKAMING HEALTH UNIT

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
<b>Operating activities</b>		
Annual surplus (deficit)	\$ 119,185	\$ (318,702)
Change in accounting estimate	(1,888)	(794)
Charges not affecting cash - Amortization	29,796	36,777
	<u>147,093</u>	<u>(282,719)</u>
 Net change in non-cash working capital items –		
Accounts receivable	(65,373)	(99,333)
Due from Province of Ontario	(194,033)	37,242
Prepaid expenses	(16,074)	16,543
Accounts payable and accrued liabilities	(202,864)	139,477
Due to Province of Ontario	159,011	(9,086)
Deferred revenue	(291,019)	415,103
Retirement benefit liability	10,526	8,493
	<u>(599,826)</u>	<u>508,439</u>
 Cash provided by (used for) operating activities	<u>(452,733)</u>	<u>225,720</u>
 <b>Capital activities</b>		
Acquisition of tangible capital assets	<u>(16,914)</u>	<u>(14,214)</u>
 Cash used for capital activities	<u>(16,914)</u>	<u>(14,214)</u>
 <b>Increase (decrease) in cash</b>	<u>(469,647)</u>	<u>211,506</u>
 Cash, beginning of year	<u>1,607,502</u>	<u>1,395,996</u>
 <b>Cash, end of year</b>	<u>\$ 1,137,855</u>	<u>\$ 1,607,502</u>
 <b>Represented by</b>		
Cash	\$ 1,137,855	\$ 1,607,502

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2022

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**1. Nature of operations**

The Timiskaming Health Unit offers public health services to the District of Timiskaming through a variety of programs. There are full-time offices in Kirkland Lake, Temiskaming Shores, and Englehart, Ontario and a nursing station in Matachewan, Ontario.

In April 2019, the Province announced a plan to restructure the existing 35 Public Health Units to 10 Regional Health Units. Under this plan, it is expected that the Timiskaming Health Unit will amalgamate with six other Health Units in Region 9. While it was expected that this restructuring should have taken place within the following three years, it does not provide a specific deadline for the achievement of the amalgamation. In the meantime, the Timiskaming Health Unit continues to operate as a separate entity.

**2. Significant accounting policies**

The financial statements of the Timiskaming Health Unit ("the Health Unit") are the representations of management and have been prepared in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. The more significant of the accounting policies are summarized below.

**(a) 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 Change in Net Financial Assets for the year.

**(b) 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 cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Furniture and equipment	5 years
Leasehold improvements	5 years

Only one-half the normal rate of amortization is taken in the year of acquisition.

The Health Unit has a capitalization threshold of \$5,000. Individual assets of lesser value may be capitalized if they are pooled, or because, collectively, they have significant value, or for operational purposes.

**(c) Government transfers**

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

## TIMISKAMING HEALTH UNIT

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED DECEMBER 31, 2022

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#### 2. Significant accounting policies (continued)

##### (d) Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the year. Such estimates include provisions for amounts owed to the Province of Ontario, pay equity and union contract settlements, employee future benefits and various other accrued liabilities, and determination of tangible capital assets historical cost, estimated useful life and related amortization. Actual results could differ from these estimates.

##### (e) Revenue recognition

The programs administered by the Health Unit are funded primarily by the Province of Ontario in accordance with budget arrangements established by the Ministry of Health and Long-Term Care and the Ministry of Children, Community and Social Services. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. Any excess of program funding over recoverable expenditures is due to the Province of Ontario.

The programs are also funded by twenty-four municipalities from the District of Timiskaming. Contributions for the year were calculated based on the approved cost apportionment formula applied to the Health Unit's budget for the year. Any excess or deficiency of the municipalities' contributions in the year over their respective share of the Health Unit's expenditures is apportioned among the municipalities in the same proportion as the original contributions.

##### (f) Retirement and other employee future benefits

The Health Unit provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, and long-term disability benefits. The Health Unit has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, insurance and health care costs trends, disability recovery rates, long term inflation rates and discount rates.

For self-insured retirement and other employee future benefits that vest or accumulate over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for long term disability and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2022

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2. (f) **Retirement and other employee future benefits (continued)**
  - (ii) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period.
  - (iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.
- (g) **Financial instruments**
  - (i) **Fair value of financial instruments**  
The Health Unit's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, deferred revenue and amounts due from (to) the Province of Ontario. Unless otherwise noted, it is management's opinion that the Health Unit is not exposed to significant interest or currency risks arising from these financial instruments. The carrying values of the Health Unit's financial instruments approximate their fair values unless otherwise noted.
  - (ii) **Credit risk**  
The Health Unit does not have significant exposure to any individual or party. A large portion of the Health Unit's receivables are due from other levels of government and other Health Unit programs. No allowance for doubtful accounts has been established as at December 31, 2022 as management feels all receivables will be collected.
3. **Programs administered by the Health Unit**  
These financial statements do not reflect any revenues or expenditures of the Land Control Program, Community Health Centre Program, Healthy Babies/Healthy Children Program, and Stay on Your Feet Program, all of which are administered by the Health Unit. Each program is funded separately and reported upon in separate financial statements.
4. **Self-funded leave plan**  
Under the self-funded leave plan, employees have the opportunity to be paid 80% of their salaries over four years. The remaining 20% is accumulated in a bank account to cover 80% of their salaries in the fifth year when they take a year leave of absence. The cash and related liability have been included with cash and accounts payable and accrued liabilities on the Statement of Financial Position.
5. **Interest**  
In 2022, interest earned on the surplus account amounted to \$9,351 (2021 \$nil). This amount is included in interest revenue reported on the Statement of Operations.
6. **Operating line loan agreement**  
The Health Unit has entered into an operating line loan agreement with its financial institution. The credit limit for this agreement is \$300,000. Interest is calculated at prime plus 1%. This operating line is utilized from time to time to cover temporary cash shortfalls that may occur during the year.

As at December 31, 2022, the outstanding balance of the operating line was \$nil (2021 \$nil).

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2022

#### 7. Accounts receivable

	2022	2021
Due from associated programs	\$ 80,541	\$ 100,351
GST/HST receivable	212,783	103,348
Municipalities	-	31,757
Due from Public Health Canada	50,000	9,792
Sundry	3,643	36,346
	<u>\$ 346,967</u>	<u>\$ 281,594</u>

#### 8. Accounts payable and accrued liabilities

	2022	2021
Trade payables and accrued liabilities	\$ 459,189	\$ 662,053
Due to DTSSAB	16,487	16,487
	<u>\$ 475,676</u>	<u>\$ 678,540</u>

#### 9. Deferred revenue

	December 31 2021	Funds Received	Revenue Earned	December 31 2022
DTSSAB Covid-19 Isolation Supports	\$ 16,657	\$ -	\$ 2,227	\$ 14,430
DTSSAB Covid-19 Digital Divide	-	77,000	70,691	6,309
Healthy Kids Community Coalition	2,500	-	-	2,500
MTO Safe Winter Driving	120	-	-	120
Tobacco Free Timiskaming Coalition	1,075	-	-	1,075
Prevent Alcohol & Risk Related Trauma in Youth program	1,293	-	-	1,293
Bike Exchange Program	2,222	-	-	2,222
Ontario Active School Travel	13,892	-	13,892	-
Infection Prevention and Control Hub - One-time	354,355	375,000	631,530	97,825
School-Focused Nurses Initiative - One-time	25,668	224,000	234,314	15,354
Ontario Seniors Dental Care Capital - One-time	14,365	-	14,365	-
	<u>\$ 432,147</u>	<u>\$ 676,000</u>	<u>\$ 967,019</u>	<u>\$ 141,128</u>

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2022

#### 10. Due from (to) Province of Ontario

	Previous years	Current year	2022 Total	2021 Total
Due from Province of Ontario				
Ontario Seniors Dental Care	\$ (24,758)	\$ 114,214	\$ 89,456	\$ 59,454
Needle Exchange – One-time	-	-	-	261
Northern Fruit and Vegetable	-	-	-	4,149
Smoke Free Ontario – One-time	-	-	-	2,712
Covid-19 Extraordinary Costs – One-time	(14,609)	105,200	90,591	-
Covid-19 Vaccine program – One-time	-	135,427	135,427	61,900
Temporary Retention Incentive for Nurses	-	18,994	18,994	-
Needle Exchange/Drug Strategy – One-time	-	4,744	4,744	9,750
School-Focused Nurses Initiatives – One-time	-	-	-	6,953
	<u>(39,367)</u>	<u>378,579</u>	<u>339,212</u>	<u>145,179</u>
Due to Province of Ontario				
Mandatory Programs	(369,362)	-	(369,362)	(413,838)
Northern Fruit and Vegetable	(605)	-	(605)	-
Smoke Free Ontario – One-time	(6,487)	-	(6,487)	-
Early Years and Childcare Service	(59,920)	-	(59,920)	(59,920)
Panorama	-	-	-	(15,138)
Healthy Menu Choices	-	-	-	(157)
Infection Prevention and Control Hub – One-time	(8,185)	(223,738)	(231,923)	(8,185)
Covid-19 Extraordinary Costs – One-time	-	-	-	(14,609)
Case and Contact Management Solutions – One-time	(3,919)	-	(3,919)	(3,919)
Ontario Seniors Dental Care Capital – One-time	(13,080)	-	(13,080)	(13,080)
School-Focused Nurses Initiative – One-time	6,953	(9,514)	(2,561)	-
Unorganized Territories	(10,485)	-	(10,485)	(10,485)
	<u>(465,090)</u>	<u>(233,252)</u>	<u>(698,342)</u>	<u>(539,331)</u>
Total Due from (to) Province of Ontario	<u>\$ (504,457)</u>	<u>\$ 145,327</u>	<u>\$ (359,130)</u>	<u>\$ (394,152)</u>

The Mandatory Programs are funded 70% by the Ministry of Health and Long-Term Care ("the MOHLTC") and 30% by the member municipalities while the One-time, Northern Fruit and Vegetable, Ontario Seniors Dental Care and Unorganized Territories programs are funded 100% by the MOHLTC. The Early Years and Childcare Service is funded 100% by the Ministry of Children, Community and Social Services ("the MCCSS").

The previous year's balances outstanding represent amounts owed or receivable for settlements in previous years which have not yet been processed by the MOHLTC and/or the MCCSS. Provincial funding is subject to historical audit by the Province of Ontario.

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2022

#### 11. Commitments

##### Leases

The offices of the Health Unit are located in various leased premises. Minimum annual lease payments of approximately \$291,362 (excluding HST) are required with various expiry dates.

##### Information Technology

The Health Unit has entered into a five-year Information Technology agreement for \$7,000 (excluding HST) per month starting in June 2015. The agreement includes server, desktop/notebook, printer and network support, as well as a help desk application and consulting services on IT policies and purchases. The agreement includes an annual percentage increase of 4% per year and allows the Health Unit to terminate the agreement with a one year written notice or one year payment. As of June 1, 2020, the agreement has continued in force on a month-to-month basis.

##### Financial Services

The Health Unit entered into a five-year Financial Services agreement based on an hourly rate beginning April 1, 2013 with a provision for an increase in the hourly rate based on the 2014 Cost of Living Rate effective April 1, 2015. This agreement may be terminated at any time by mutual agreement of the parties, after March 31, 2018 with 90 days' notice, or upon default by either party. As of April 1, 2018, the agreement continued in force on a month-to-month basis and was terminated on February 28, 2023.

#### 12. Retirement and other employee future benefits

##### (a) Retirement and other employee future benefit liabilities

	2022	2021
Accrued employee future benefit obligations	\$ 403,062	\$ 392,767
Unamortized actuarial losses	(22,076)	(22,307)
Employee future benefit liability	<u>\$ 380,986</u>	<u>\$ 370,460</u>

##### (b) Retirement and other employee future benefit expenses

	2022	2021
Current year benefit cost	\$ 29,018	\$ 27,841
Amortization of actuarial gains and losses	231	231
Interest on accrued benefit obligation	12,726	12,429
Employee future benefits expenses <sup>1</sup>	<u>\$ 41,975</u>	<u>\$ 40,501</u>

<sup>1</sup> Excluding pension contributions to the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan, described below.

##### (c) Retirement benefits

###### (i) Ontario Municipal Employees Retirement System

All permanent employees of the Health Unit are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Health Unit contributions equal the employee contributions to the plan. During the year ended December 31, 2022, the Health Unit contributed \$409,089 (2021 \$380,111) to the plan. As this is a multi-employer pension plan, these contributions are the Health Unit's pension benefit expenses. No pension liability for this type of plan is included in the Health Unit's financial statements. As of December 31, 2022, OMERS has a funding deficit of \$6.7 billion (2021 \$3.1 billion) and Net Assets Available for Benefits of \$124.4 billion (2021 \$120.9 billion).

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2022

#### 12. Retirement and other employee future benefits - continued

##### (c) Retirement benefits - continued

##### (ii) Retirement Life Insurance and Health Care Benefits

The Health Unit continues to provide life insurance and health care benefits to certain employee groups after retirement until the members reach 65 years of age. The Health Unit provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities to this plan are included in the Health Unit's financial statements.

##### (d) Assumptions

The accrued benefit obligations for employee future benefit plans as at December 31, 2022 are based on actuarial valuations for accounting purposes as at December 31, 2022. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Health Unit's best estimates of expected rates of:

	2022	2021
Inflation	1.75%	1.75%
Wage and salary escalation	2.75%	2.75%
Insurance and health care cost escalation	5.4167% for 2022 decreasing to 5.0834% for 2023 and decreasing to 3.75% in 2027	5.7501% for 2021 decreasing to 5.4168% in 2022 and decreasing to 3.75% in 2027
Dental Care Cost escalation	3.75%	3.75%
Discount on accrued benefit obligations	3.25%	3.25%

#### 13. Accumulated surplus

The accumulated surplus is made up of the following:

	2022	2021
Net financial assets		
Operational surplus	\$ 127,902	\$ 13,797
Non-financial assets		
Investment in tangible capital assets	60,694	73,576
Prepaid expenses	111,064	94,990
	<u>171,758</u>	<u>168,566</u>
Accumulated surplus	<u>\$ 299,660</u>	<u>\$ 182,363</u>

#### 14. Economic dependence

The continuation of this organization is dependent on funding received from the Ministry of Health and Long-Term Care, the Ministry of Children, Community and Social Services and the funding municipalities.

#### 15. Comparative information

Certain amounts in the prior year financial statements have been restated for comparative purposes to conform with the presentation in the current year's financial statements.



# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2022

#### 16. Schedule of tangible capital assets

	Opening Cost	Additions	Ending Cost	Opening Accumulated Amortization	Current Amortization	Ending Accumulated Amortization	Net 2022	Net 2021
Furniture and equipment	\$ 985,109	\$ 16,914	\$1,002,023	\$ 911,533	\$ 29,796	\$ 941,329	\$ 60,694	\$ 73,576
Leasehold Improvements	560,770	-	560,770	560,770	-	560,770	-	-
	<u>\$1,545,879</u>	<u>\$ 16,914</u>	<u>\$1,562,793</u>	<u>\$ 1,472,303</u>	<u>\$ 29,796</u>	<u>\$ 1,502,099</u>	<u>\$ 60,694</u>	<u>\$ 73,576</u>

# TIMISKAMING HEALTH UNIT

## MANDATORY PROGRAMS

## SCHEDULE OF OPERATIONS

## FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario	\$ 3,918,815	\$ 3,894,849	\$ 3,878,137
Province of Ontario – Mitigation	600,500	600,499	600,500
Municipalities	1,437,289	1,437,320	1,409,137
Offset revenue	68,303	40,000	42,630
Interest	24,317	-	2,848
<b>Total revenues</b>	<b>6,049,224</b>	<b>5,972,668</b>	<b>5,933,252</b>
<b>EXPENDITURES</b>			
Salaries and wages	3,290,419	3,550,160	2,380,986
Fringe benefits	866,457	955,458	782,628
Fees for service	557,923	471,830	458,937
Travel	44,299	62,050	29,167
Materials and supplies	362,455	260,266	321,967
Administrative	264,332	270,300	212,549
Rent and utilities	502,761	447,250	474,223
Amortization	29,796	-	36,777
	<b>5,918,442</b>	<b>6,017,314</b>	<b>4,697,234</b>
Allocated to other programs	(42,681)	(40,694)	(45,034)
<b>Total expenditures</b>	<b>5,875,761</b>	<b>5,976,620</b>	<b>4,652,200</b>
<b>Annual surplus (deficit)</b>	<b>\$ 173,463</b>	<b>\$ (3,952)</b>	<b>\$ 1,281,052</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF EXPENDITURES**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>SALARIES AND WAGES</b>			
Nursing	\$ 743,095	\$ 933,952	\$ 486,446
Administration	1,413,223	1,345,271	1,019,702
Inspection	257,107	382,888	221,280
Medical officer	25,200	24,699	24,795
Dental	149,634	166,983	69,470
Health promoter	443,971	400,123	293,356
Nutritionist	105,264	138,709	89,584
Tobacco enforcement officer	76,861	74,047	64,299
Epidemiologist	76,064	83,488	112,054
	<b>\$ 3,290,419</b>	<b>\$ 3,550,160</b>	<b>\$ 2,380,986</b>
<b>FRINGE BENEFITS</b>			
Pension	\$ 470,409	\$ 512,189	\$ 434,850
Employment insurance	50,563	61,412	36,759
EHT	62,628	77,206	46,845
WSIB	14,652	33,358	27,664
Group life and health guard	171,045	165,218	138,273
Long-term disability	69,230	106,075	72,116
Other	27,930	-	26,121
	<b>\$ 866,457</b>	<b>\$ 955,458</b>	<b>\$ 782,628</b>
<b>FEES FOR SERVICE</b>			
Legal and audit fees	\$ 120,283	\$ 52,250	\$ 34,147
Board fees	9,810	12,000	8,826
Consultants	405,412	403,580	411,665
Dental	17,482	-	-
Web fees	4,936	4,000	4,299
	<b>\$ 557,923</b>	<b>\$ 471,830</b>	<b>\$ 458,937</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF EXPENDITURES (CONT'D)**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>TRAVEL</b>			
Infectious diseases	\$ 9,086	\$ 17,509	\$ 5,161
Family health	14,393	14,733	2,674
Administration	5,867	8,750	6,018
Board	585	2,000	320
Chronic disease and injury prevention	10,621	11,801	11,227
Inspection	3,747	7,257	3,767
	<b>\$ 44,299</b>	<b>\$ 62,050</b>	<b>\$ 29,167</b>
<b>MATERIALS AND SUPPLIES</b>			
Family health	\$ 215,166	\$ 140,016	\$ 207,371
Infectious diseases	80,875	73,000	73,589
Chronic disease and injury prevention	48,872	42,750	29,686
Foundational standards	7,322	-	2,214
Inspection	10,220	4,500	9,107
	<b>\$ 362,455</b>	<b>\$ 260,266</b>	<b>\$ 321,967</b>
<b>ADMINISTRATIVE</b>			
Telephone	\$ 33,949	\$ 34,500	\$ 34,029
Office supplies	28,060	25,000	31,678
Staff recruitment	174	-	-
Professional development	28,411	37,750	6,504
Insurance	49,013	45,000	41,153
Equipment rental	20,227	22,000	23,149
Postage	3,935	4,000	4,745
Courier express	1,856	6,000	7,518
Advertising and promotion	52,776	62,250	29,497
Association fees	14,245	7,000	11,672
Website/database maintenance	13,131	14,000	13,064
Bank charges	3,481	2,800	2,796
Miscellaneous	15,074	10,000	6,744
	<b>\$ 264,332</b>	<b>\$ 270,300</b>	<b>\$ 212,549</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF EXPENDITURES (CONT'D)**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>RENT AND UTILITIES</b>			
<b>NEW LISKEARD</b>			
Rent	\$ 239,011	\$ 203,600	\$ 216,474
Utilities	50,905	45,000	48,836
Janitor and supplies	49,107	46,000	67,360
Office maintenance	9,351	5,000	5,252
	<u>348,374</u>	<u>299,600</u>	<u>337,922</u>
<b>KIRKLAND LAKE</b>			
Rent	82,377	85,000	79,943
Utilities	17,688	16,000	16,164
Janitor and supplies	23,730	22,800	23,779
Office maintenance	14,111	4,000	5,853
	<u>137,906</u>	<u>127,800</u>	<u>125,739</u>
<b>ENGLEHART</b>			
Rent	14,394	12,500	7,653
Utilities	-	5,000	-
Janitor and supplies	2,087	2,100	1,903
Office maintenance	-	250	1,006
	<u>16,481</u>	<u>19,850</u>	<u>10,562</u>
	<u>\$ 502,761</u>	<u>\$ 447,250</u>	<u>\$ 474,223</u>
<b>ALLOCATED COSTS</b>			
March year-end programs	\$ 1,988	\$ 1,988	\$ 3,545
Land Control Program	-	-	-
Other programs	<u>40,693</u>	<u>38,706</u>	<u>41,489</u>
	<u>\$ 42,681</u>	<u>\$ 40,694</u>	<u>\$ 45,034</u>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **MANDATORY PROGRAMS**

### **SCHEDULE OF MUNICIPAL REVENUES**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022	2021
Temiskaming Shores	\$ 486,662	\$ 477,121
Kirkland Lake	375,050	367,698
Englehart	70,346	68,968
Armstrong	53,036	51,998
Cobalt	54,609	53,540
Temagami	42,719	41,884
Larder Lake	37,417	36,684
McGarry	32,229	31,599
Coleman	30,889	30,284
Charlton/Dack	28,616	28,056
Harley	27,042	26,513
Harris	25,702	25,199
Evanturel	21,972	21,542
Hudson	22,321	21,885
James	19,640	19,256
Casey	20,340	19,942
Latchford	16,959	16,628
Kerns	14,978	14,685
Matachewan	15,794	15,485
Chamberlain	15,619	15,314
Hilliard	10,257	10,057
Gauthier	6,293	6,171
Brethour	5,070	4,971
Thornloe	3,729	3,657
	<b>\$ 1,437,289</b>	<b>\$ 1,409,137</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **UNORGANIZED TERRITORIES PROGRAM**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario	\$ 165,900	\$ 117,498	\$ 165,900
<b>EXPENDITURES</b>			
Salaries and wages	66,352	37,499	52,994
Fringe benefits	21,362	12,960	18,369
Travel	4,065	3,628	1,886
Materials and supplies	35,087	30,779	33,503
Administrative	18,679	18,679	17,781
<b>Total expenditures</b>	<b>145,545</b>	<b>103,545</b>	<b>124,533</b>
<b>Annual surplus</b>	<b>\$ 20,955</b>	<b>\$ 13,953</b>	<b>\$ 41,367</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **ONTARIO SENIORS DENTAL CARE PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario	\$ 337,572	\$ 337,575	\$ 297,900
Province of Ontario – One-time	114,215	-	61,642
Offset revenue	4,418	-	2,439
<b>Total revenues</b>	<b>456,205</b>	<b>337,575</b>	<b>361,981</b>
<b>EXPENDITURES</b>			
Salaries and wages	55,352	109,732	105,013
Fringe benefits	24,386	29,677	37,787
Travel	3,217	2,500	740
Fees for service	346,612	162,652	190,617
Materials and supplies	4,624	4,000	3,470
Administrative	22,014	29,014	24,354
<b>Total expenditures</b>	<b>456,205</b>	<b>337,575</b>	<b>361,981</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.



# TIMISKAMING HEALTH UNIT

## COVID-19 INFECTION PREVENTION AND CONTROL HUB PROGRAM

### SCHEDULE OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario	\$ 556,530	\$ 300,000	\$ 141,761
<b>EXPENDITURES</b>			
Salaries and wages	264,832	59,584	111,772
Fringe benefits	63,761	13,464	19,025
Travel	60	1,952	305
Materials and supplies	4,139	-	2,474
<b>Total expenditures</b>	<b>332,792</b>	<b>75,000</b>	<b>133,576</b>
<b>Annual surplus before provincial settlement</b>	<b>223,738</b>	<b>225,000</b>	<b>8,185</b>
Provincial settlement	223,738	-	8,185
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **COVID-19 GENERAL AND EXTRAORDINARY COSTS PROGRAMS**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 249,600	\$ 288,752	\$ 352,000
<b>EXPENDITURES</b>			
Salaries and wages	263,323	229,519	1,041,815
Fringe benefits	46,794	44,233	79,158
Travel	162	-	41
Materials and supplies	20,596	9,000	28,386
Administrative	76	6,000	3,452
<b>Total expenditures</b>	<b>330,951</b>	<b>288,752</b>	<b>1,152,852</b>
<b>Annual surplus (deficit)</b>	<b>\$ (81,351)</b>	<b>\$ -</b>	<b>\$ (800,852)</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **COVID-19 PUBLIC HEALTH CASE AND CONTACT MANAGEMENT SOLUTION PROGRAM**

### **SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ -	\$ -	\$ 4,135
<b>EXPENDITURES</b>			
Travel	-	-	81
<b>Annual surplus before provincial settlement</b>	-	-	4,054
Provincial settlement	-	-	4,054
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **COVID-19 SCHOOL-FOCUSED NURSES INITIATIVE PROGRAM**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 309,684	\$ 299,000	\$ 265,915
<b>EXPENDITURES</b>			
Salaries and wages	226,945	234,720	226,542
Fringe benefits	53,891	65,280	47,205
<b>Total expenditures</b>	<b>280,836</b>	<b>300,000</b>	<b>273,747</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>28,848</b>	<b>(1,000)</b>	<b>(7,832)</b>
Provincial settlement	28,848	-	-
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ (1,000)</b>	<b>\$ (7,832)</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **COVID-19 VACCINE PROGRAM**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 559,727	\$ 530,252	\$ 430,500
<b>EXPENDITURES</b>			
Salaries and wages	300,140	368,033	915,067
Fringe benefits	40,452	19,019	76,896
Fees for service	137,217	68,200	67,620
Travel	38,823	26,000	87,340
Materials and supplies	21,126	28,000	95,160
Administrative	21,969	21,000	31,211
<b>Total expenditures</b>	<b>559,727</b>	<b>530,252</b>	<b>1,273,294</b>
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (842,794)</b>

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **TEMPORARY RETENTION INCENTIVE FOR NURSES**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 110,344	\$ 52,200	\$ -
<b>EXPENDITURES</b>			
Salaries and wages	100,788	50,000	-
Fringe benefits	9,556	2,200	-
<b>Total expenditures</b>	<b>110,344</b>	<b>52,200</b>	<b>-</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## NEEDLE EXCHANGE / DRUG STRATEGY PROGRAM

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 19,000	\$ 9,750	\$ 39,000
Public Health Canada	140,208	50,000	9,792
<b>Total revenues</b>	<u>159,208</u>	<u>59,750</u>	<u>48,792</u>
<b>EXPENDITURES</b>			
Salaries and wages	142,537	80,446	46,085
Fringe benefits	13,149	11,602	2,656
Fees for service	2,133	3,000	-
Materials and supplies	-	-	51
Administrative	1,389	9,350	-
<b>Total expenditures</b>	<u>159,208</u>	<u>104,398</u>	<u>48,792</u>
<b>Annual surplus (deficit)</b>	\$ -	\$ (44,648)	\$ -

The accompanying notes form an integral part of these financial statements.

# **TIMISKAMING HEALTH UNIT**

## **ONTARIO SENIORS DENTAL CARE PROGRAM - CAPITAL**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 14,365	\$ -	\$ 21,535
<b>EXPENDITURES</b>			
Fees for service	14,365	-	21,535
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.



# **TIMISKAMING HEALTH UNIT**

## **YOUTH MENTAL HEALTH AND ADDICTION CHAMPION**

### **SCHEDULE OF OPERATIONS**

#### **FOR THE YEAR ENDED DECEMBER 31, 2022**

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 3,000	\$ -	\$ -
<b>EXPENDITURES</b>			
Fees for service	3,000	-	-
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## COVID-19 RELATED PROJECTS

### SCHEDULE OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Sundry	\$ 2,227	\$ -	\$ 5,665
<b>EXPENDITURES</b>			
Materials and supplies	2,227	-	5,665
<b>Annual surplus</b>	\$ -	\$ -	\$ -

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## ONTARIO ACTIVE SCHOOL TRAVEL PROGRAM

### SCHEDULE OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Sundry revenue	\$ 49,892	\$ 12,000	\$ 47,099
<b>EXPENDITURES</b>			
Salaries and wages	21,553	30,325	32,372
Fringe benefits	2,220	4,381	3,311
Fees for service	12,645	-	110
Travel	124	-	248
Materials and supplies	637	-	121
Administrative	5,995	-	10,937
<b>Total expenditures</b>	<b>43,174</b>	<b>34,706</b>	<b>47,099</b>
<b>Annual surplus (deficit)</b>	<b>\$ 6,718</b>	<b>\$ (22,706)</b>	<b>\$ -</b>

The accompanying notes form an integral part of these financial statements.

# TIMISKAMING HEALTH UNIT

## DIGITAL DIVIDE PROGRAM

### SCHEDULE OF OPERATIONS

#### FOR THE YEAR ENDED DECEMBER 31, 2022

	Actual 2022	Budget 2022	Actual 2021
<b>REVENUES</b>			
Sundry revenue	\$ 109,728	\$ 25,000	\$ 82,724
<b>EXPENDITURES</b>			
Salaries and wages	35,253	22,763	31,120
Fringe benefits	3,078	2,237	3,162
Materials and supplies	69,539	-	37,817
Administrative	1,858	-	-
<b>Total expenditures</b>	<b>109,728</b>	<b>25,000</b>	<b>72,099</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,625</b>

The accompanying notes form an integral part of these financial statements.

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**How Response Completed for Complaint Form**

messages

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**oreply@mcgarry.ca** <noreply@mcgarry.ca>  
To: kpelletier@mcgarry.ca

Sun, Jun 4, 2023 at 7:21

Hello,

Please note the following response to Complaint Form has been submitted at Sunday June 4th 2023 7:16 PM with reference number 2023-06-04-001.

- **Name:**  
Hedley Pond
- **Home Phone:**  
705-220-0719
- **Your Address:**  
8 Colville Street
- **Email:**  
hedleypond@gmail.com
- **Details:**  
Clean up the yard of 5 Colville Street and determine if the house is safe. There are no foundation walls and someone can walk right under the house. It looks unstable. We have seen children playing on the property and are concerned that they could get injured.
- **Document / Image Upload:**  
1. 71E5FF76-FE51-4DEB-B56E-4D853D3B7375.JPG [37.4 KB]
- **Suggestion:**  
Clean up the yard of 5 Colville Street and determine if the house is safe. There are no foundation walls and someone can walk right under the house. It looks unstable. We have seen children playing on the property and are concerned that they could get injured.

[This is an automated email notification -- please do not respond]

---

**Karine Pelletier** <kpelletier@mcgarry.ca>  
To: Pete Gilboe <pete.gilboe3750@gmail.com>

Wed, Jun 7, 2023 at 1:21

One more

[Quoted text hidden]



---

**pete.gilboe3750@gmail.com** <pete.gilboe3750@gmail.com>  
To: Karine Pelletier <kpelletier@mcgarry.ca>

Wed, Jun 7, 2023 at 1:30

Is this not the house David is ordering demolished?

[Quoted text hidden]

---

**Karine Pelletier** <kpelletier@mcgarry.ca>

Wed, Jun 7, 2023 at 1:31

No the one being demolished is on Connell Avenue

[Quoted text hidden]



ete.gilboe3750@gmail.com <pete.gilboe3750@gmail.com>  
o: Karine Pelletier <kpelletier@mcgarry.ca>

Wed, Jun 7, 2023 at 1:4

So which one is this? The "chicken house"? If so it definitely needs to come down but there is no money. I could get Mark to board it up a can get the back yard cleaned up – all of that crap belongs to the chicken people to the south.

[Quoted text hidden]

arine Pelletier <kpelletier@mcgarry.ca>  
o: pete.gilboe3750@gmail.com

Wed, Jun 7, 2023 at 1:5

Now that I look at it, I think it's the same one

[Quoted text hidden]

Karine Pelletier  
Clerk-Treasurer  
Township of McGarry

ete.gilboe3750@gmail.com <pete.gilboe3750@gmail.com>  
o: Karine Pelletier <kpelletier@mcgarry.ca>

Wed, Jun 7, 2023 at 1:5

In my notes form last summer I have 7 Connell as the chicken house and 4 Connell as the one coming down.

Do you want me to just call him and see which one he's concerned about?

[Quoted text hidden]

arine Pelletier <kpelletier@mcgarry.ca>  
o: pete.gilboe3750@gmail.com

Thu, Jun 8, 2023 at 4:2

Yes, please do.

[Quoted text hidden]

ete.gilboe3750@gmail.com <pete.gilboe3750@gmail.com>  
o: Karine Pelletier <kpelletier@mcgarry.ca>

Thu, Jun 8, 2023 at 4:4

OK I'm coming up tomorrow.

I have the grass cutting orders done for the 3 places on Cockeram and will have the orders for the abandoned places in Kearns typed up tonight. I made them for June 30, my thinking being that as soon as you get your summer students they can get on them. I also wrote the so that we can continue to cut the grass and bill them throughout the summer without wasting any more time or electrons. Not sure how defensible that is but we'll give it a ty and let someone fight it if they want to.

I'll talk to Ms. Kowbassa about the dog issue as well.

from drug house guy so I'll stop by there again, and will also hit a few more on our list.

Lastly when you get back next week we can talk more about Blueman – upon reading the entire relevant sections of the zoning bylaw I don't believe there is any ambiguity whatsoever. The small piece we had looked at that spoke about "creating a nuisance" simply puts more restrictions on the specific home based businesses that are allowed. From my view it is very clear that neither he nor chainsaw art guy have any defence at all. Obviously we need a supporting opinion from Prosecutor Mariusz but I think we're good to go.

[Quoted text hidden]



Gmail

Karine Pelletier &lt;kpelletier@mcgarry.ca&gt;

#10 (LW)

**AMO's 2022 Annual Report**

1 message

**AMO Communications** <Communicate@amo.on.ca>

Tue, Aug 8, 2023 at 12:00 PM

Reply-To: Communicate@amo.on.ca

To: kpelletier@mcgarry.ca

AMO Update not displaying correctly? [View the online version](#)  
Add [Communicate@amo.on.ca](mailto:Communicate@amo.on.ca) to your safe list



August 8, 2023

**AMO's 2022 Annual Report**

Dear AMO Member,

On behalf of the AMO Board of Directors, AMO is pleased to provide the Association's [2022 Annual Report](#).

The Report includes messages from the AMO President and the Secretary-Treasurer, the Executive Director's Report, along with information on the activities of the Association during the year, and the audited financial statements. It will form part of the Secretary-Treasurer's report at the AMO [Annual General Meeting](#) on Monday, August 21, 2023.

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



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before printing this.

Association of Municipalities of Ontario  
200 University Ave. Suite 801, Toronto ON Canada M5H 3C6

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ANNUAL REPORT | 2022



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# Message from the AMO President



I am very proud and grateful to have been elected as your AMO President at the 2022 AGM & Conference in Ottawa. I want to congratulate all of Ontario's municipal council members for their successful election to their respective positions in the fall. I also want to thank the municipal staff who steward local municipal and school board elections.

Over 40% of council members are new to their positions, and I want them all to know that AMO is here to be a resource and advocate for the municipal sector during their terms of office.

In 2022, Ontario and the world began to emerge from the COVID-19 pandemic. At the 2022 AMO Conference – the first in-person AMO Conference since 2019 – the AMO Board conferred an AMO Honour Roll Award to Ontario's municipal workers in recognition of their remarkable contribution to our communities and our province in responding to the pandemic. Ontario's municipal workers kept communities running, delivering essential services that people continued to rely on, even when many of us were staying home.

This provincial government has rightly made housing affordability a priority. We all see how the housing crisis is affecting residents of our communities – especially the underhoused. AMO has worked tirelessly to ensure that the municipal voice is heard by the provincial government and to show that Ontario's communities are not the source of housing supply and affordability challenges, but willing partners who are ready to implement solutions.

AMO is governed by a dedicated volunteer Board of municipal councillors, heads of council, and public servants from every part of Ontario. They bring local knowledge and experience to the table and remarkable understanding of the capacity, the needs, and aspirations of Ontario's \$60 billion municipal sector. Thank you to those who serve on the AMO Board.

I also want to thank AMO staff who continue to provide incredible advice and resources to the Board and our members. Through policy analysis and advocacy, member services, and our core administrative and business arm functions, AMO staff ensure our members are well served, represented, and informed.

AMO continues to be one of the most influential advocacy organizations in the country. Ontarians have come to expect that all levels of government work together to implement solutions to the challenges facing our communities. Your support and participation enable the municipal sector to speak with one common voice. None of the work we do would be possible without the support of AMO members.

Your membership in AMO makes a world of difference.

A stylized handwritten signature in black ink.

**Colin Best**

*President, AMO  
Councillor, Region of Halton*

# Secretary-Treasurer's Report



I am pleased to provide you with my report on AMO's 2022 financial status and some highlights of the Association from a corporate lens.

A copy of the audited financial statements for the year ending December 31, 2022 is included in this report. The Association continues to be in good financial shape. The main sources of revenue for the Association are membership fees and the annual conference. AMO's Audit Committee meets three times a year with the auditors as part of the Association's accountability framework.

The financial stability of the organization is demonstrated year-over-year. In 2022, the Board approved the deployment of \$2 million in financial reserves over the next four years for two priority projects: AMO's Healthy Democracy Project and its Municipal Workforce Development Project.

AMO's Finance and Operations Centre is the backbone of AMO's corporate operations and its affiliated organizations - LAS, MEPCO, and ONE Investment. It is responsible for accounting, financial systems, risk management, information technology, human resources, website and email communications management, information systems and data management.

AMO's own website had over 543,912 pageviews in 2022. Subscription to the weekly AMO Watchfile is currently at 7,800. Communicating with our members and keeping everyone up to date is just part of the value-added benefit of an AMO membership.

The work of the Finance and Operations Centre is important to AMO's success.

A handwritten signature in black ink that reads "Trevor Wilcox".

Trevor Wilcox

*Secretary-Treasurer*

*General Manager - Corporate Performance, County of Simcoe*



# The Value of AMO Membership



**AMO** is your organization.

**AMO** ensures the collective voice of municipal government in Ontario is heard loud and clear.

**AMO** works to make municipal governments stronger and more effective. Through AMO, Ontario's 444 municipalities work together to achieve shared goals and meet common challenges.

Through our policy development, advocacy, membership programs, conferences, and training, AMO provides municipal elected officials with the tools to succeed and maximize their finances.



**AMO** is a highly influential policy and advocacy organization, but it's also much more. Through our LAS – AMO's Business Services organization, there are many cost-saving programs and services designed to support municipalities. We also advance municipal employer interests in the OMERS Pension Plan as your sponsor representative through the Municipal Employer Pension Centre of Ontario (MEPCO). Through MEPCO, we ensure that your voice influences the governance and the administration of the \$124 billion OMERS plan.

**AMO** continues to have a strong membership base. In 2022, AMO had a membership of 422 municipal members – representing 95% of all municipalities.



**AMO's** membership is further strengthened by 41 organizations that are partners, associates, districts, and affiliates. We are pleased to have a working relationship with these unique members as we advance the interests of municipal government.

## Message from the Executive Director



Over the course of the past three years, AMO has worked hard to support its members and the vitally important work they do to keep communities safe and to protect the services Ontarians rely on most. AMO is glad to continue this important work as our members focus on the social and economic recovery from the COVID-19 pandemic and other emerging priorities.

AMO is guided by an exceptional Board of municipal council members and municipal public servants. I am grateful to work with community leaders who care deeply about their residents, communities, and the province.

I am also grateful to work with the AMO staff who work hard to keep you informed and respond to your priorities. They provide the resources, programs, events, and training that AMO members rely on with skill and dedication. In 2022, Monika Turner, AMO's long-standing Director of Policy, retired after serving the AMO membership for 12 years and a distinguished career of public service. Lindsay Jones joined AMO in late 2022 as the new Director of Policy & Government Relations, with over 20 years of experience at the provincial and federal levels.

AMO staff and I know that you have been seized with the housing affordability crisis, which is affecting every community in Ontario. AMO's efforts have been to shine a bright light on the realities of this crisis and the challenges created by the government's response. Throughout the pandemic, Ontarians saw how collaboration among all orders of government leads to better policy and better outcomes. AMO will continue to call on the province and the federal government to work with municipalities to advance important work on housing supply and homelessness.

After two years of meeting virtually, AMO staff delivered an exceptional in-person conference, hosted by the City of Ottawa. We know how meaningful this event is to you – not only to learn, but to interact with your colleagues from across Ontario, many of whom have also become your friends. The 2022 AMO Conference was a resounding success, with over 2,000 registered delegates. AMO staff are truly grateful for your support. We look forward to welcoming you again at the 2023 AMO Conference.

I take seriously the significant role AMO has in shaping public policy and supporting members. These core objectives will continue to drive our efforts in the year ahead.

I want to thank all our members for your support. I also want to thank the many extraordinary municipal public servants who work with AMO staff to ensure our advocacy, member and business services reflect the best knowledge of your priorities, challenges, and aspirations.

A handwritten signature in black ink, appearing to read 'Brian Rosborough', with a stylized, flowing script.

**Brian Rosborough**

*Executive Director*

## Enterprise

**AMO's Enterprise Centre** works closely with LAS and ONE Investment to build strategic relationships with partners where there is shared value – the partner succeeds in achieving business goals while AMO/LAS maximizes benefits to members. The Enterprise Centre is led by Judy Dezell.

## Finance and Operations

**AMO's Finance and Operations Centre** is responsible for managing AMO and AMO-related organizations' accounting, financial systems, risk management, information technology, human resources, website management, information systems and data management. Information is disseminated to the AMO membership and the public-at-large using our websites and other electronic tools by leveraging our membership database and other tools. The Finance and Operations Centre is led by Afshin Majidi.

## Membership

**AMO's Membership Centre** supports AMO's membership through the development and delivery of events, education and training, and the management of the Canada Community-Building Fund (CCBF). The Membership team leads several AMO Board initiatives, including increasing diversity on municipal councils, enhancing understanding and engagement in municipal governance, and examining challenges with understanding and approaches to local democracy. The Membership Centre is led by Petra Wolfbeiss.

## Policy

**AMO's Policy Centre** conducts research, government relations, policy analysis, and advocacy to ensure that provincial policies and programs respect municipal authority. The Policy Centre was led by Monika Turner until her retirement in 2022 and is now led by Lindsay Jones.

## Provincial Election Strategy

Leading up to the June 2022 provincial election, AMO released our [2022 Provincial Election Strategy](#). This document serves as a foundation for the next four years of provincial-municipal cooperation and accountability. The strategy is non-partisan, broadly focused, attainable within provincial responsibilities, and reflects sector-wide priorities. The strategy set out an eight-point plan with AMO's vision for economic recovery, prosperity, and increased opportunity. Throughout the provincial election, AMO shared how party platforms and announcements aligned with our eight-point plan.

## Municipal Elections

Leading up to the October 2022 municipal elections, AMO launched the [We All Win campaign](#). We All Win promotes the understanding that municipal governments better serve the public when they reflect the diversity of their communities. The campaign featured advice and experiences from elected officials who are making a difference through municipal government.

AMO also developed a website for all unofficial municipal election results. This comprehensive platform positioned AMO as the primary resource for media and the public to view unofficial elections results and key statistics such as voter turnout. This resource would not be possible without the support of Municipal Clerks and Returning Officers who take the time during a very busy period to provide this information. The 2022 Municipal Elections saw significant turnover in the composition of municipal councils, with over 40% of those elected being new to their positions.

## Training Opportunities for Members of Council

Following each municipal election cycle, AMO plays an important role in onboarding newly elected and returning municipal councillors and heads of council. AMO modernized its training to reflect the realities, responsibilities, challenges, and opportunities of elected municipal officials in today's context. AMO's New Councillor Training and Head of Council Training are delivered by two experienced Chief Administrative Officers. The training also features subject matter experts where critical insights will be gained to help council members manage diverse issues and expectations throughout their term. The training continues through the 2022-2026 council term.

AMO also evolved its training offerings to ensure our members are supported in their role as local leaders. This includes topics such as: human rights and equity, Indigenous cultural competency, navigating conflict relationships, and foundational and advanced land use planning.



## Housing & Homelessness Advocacy

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2022 saw important shifts in the political environment with significant implications for municipal governments. The prominence of housing supply and affordability as an election issue for both the June provincial election and the new government's early legislative agenda fundamentally shifted the provincial-municipal relationship. Prior to the election, the release of [AMO's Housing Blueprint](#) outlined collaborative solutions across governments.

Following the introduction of legislation with profound fiscal, policy, governance, and operational implications for municipalities, AMO was front-and-centre in highlighting serious risks and providing ministries, the legislature, and the media with a critical counterpoint to the developer perspective. AMO's policy work also highlighted the homelessness crisis as an extension of the housing situation, calling for collaborative action across government.

## Returning to the Property Reassessment Cycle

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Municipal governments provide the services that people and businesses rely on most on a day-to-day basis. Municipal governments contribute approximately \$60 billion in public services and infrastructure, with \$41 billion raised primarily through property taxes and payments-in-lieu of taxes. Given that property tax is the single largest source of revenue for Ontario's municipal governments, AMO knows that a well-functioning, up-to-date assessment system is top of mind for our members; municipal councils need to make important taxation decisions and restore predictability and stability for property taxpayers.

AMO has heard that MPAC is ready to return to the property assessment cycle that was rightly paused during the pandemic. Throughout 2022, AMO encouraged the provincial government to restore the reassessment cycle and worked with MPAC to develop and implement an information campaign designed to dispel myths about the implications of an assessment update.

## Healthy Democracy Project & Workforce Development Project

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In late 2022, the AMO Board committed \$2 million over four years for two signature projects: the Healthy Democracy Project and the Municipal Workforce Development Project. These two projects respond to two pressing member priorities.

The Healthy Democracy Project builds on AMO's We All Win initiative to advance greater diversity, equity, and inclusion on municipal councils. The Healthy Democracy Project will promote the value and importance of municipal governments in Ontario and Canada's political system, identify ways that AMO can provide support and resources to candidates that will diversify municipal councils, and enhance understanding and encourage participation in municipal government.

The Workforce Development Project will help AMO and Ontario's municipalities better understand the municipal sector's workforce needs. Employee recruitment and retention is a major concern for municipal government and a large cohort of municipal employees are eligible to retire over the next decade. This means that Ontario's municipalities are faced with an impending leadership, knowledge, and skills gap. The Workforce Development Project will engage with municipal and post-secondary partners that will retain and develop our current workforce and prepare the next generation of community builders for careers in the municipal sector.

## Electronic Permitting

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AMO and LAS continue to explore opportunities in digital technology that helps members automate tasks to increase operational efficiencies, freeing municipal staff to focus on matters that require human abilities like problem solving and intuition. Electronic permitting (e-permitting) for building services, is one area that has helped municipal governments automate parts of the local development approval processes. In 2022, after a competitive procurement exercise, AMO announced a partnership with Cloudpermit, a company that specializes in e-permitting technology for building services. Prior to this partnership, many municipalities in Ontario had been using the Cloudpermit system within their building departments. They have seen the benefits of the software to local building service processes, including faster turnarounds of the issuance, inspection, and approval of permits.

Later in 2022, AMO announced that Cloudpermit's planning/development module and by-law enforcement module are also available to interested members through the partnership agreement. 38 municipalities implemented Cloudpermit's building permit system, three implemented the planning module, and five implemented the by-law enforcement module.

## Municipal Cybersecurity

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Cyber security has quickly climbed up the ranks to become one of the biggest risks facing organizations today. Public sector organizations continue to operate in a rapidly changing environment. As cyber insurance becomes more costly and difficult, if not impossible, for municipalities to procure, LAS made the decision to create a program and secure a partner who could assist municipalities in the event of a cyber incident. A cyber alternative risk feasibility study was conducted in 2022. Twenty-five municipalities took part in the survey and offered critical data required to complete the study. This work has continued with a competitive procurement process, and the selection of ISA Cybersecurity as the LAS partner for this program.

## Canada-Community Building Fund

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In 2022, AMO's CCBF team delivered nearly \$700 million to municipalities across Ontario on behalf of the federal government in support of critical infrastructure projects. Since its launch in 2005, municipalities receiving Canada Community-Building funds through AMO have invested over \$9 billion from the Fund into over 12,000 local projects. Through the CCBF team, AMO also delivers programming that helps the municipal sector make further progress in asset management and better inform Councils in identifying infrastructure investment priorities.

## ONE Investment

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ONE Investment's Prudent Investment Program experienced growth in 2022 with three new municipalities joining the program. The Municipality of Neebing and Cities of Quinte West and Thunder Bay transitioned in early 2022. More and more Councils are seeing the increased revenue opportunities available with a more diversified portfolio that better manages risk. ONE Investment's Prudent Investment Program is a turnkey solution available to all municipalities across Ontario providing access to the broader investment powers allowed in the *Municipal Act*.

## AMO Board of Directors

The governing body of the Association is the Board of Directors, elected every two years. The Board is comprised of elected and non-elected municipal representatives from across Ontario.

\* Indicates member of the AMO Executive Committee

### AMO Board of Directors (as of this Report)

**Colin Best\***  
AMO President  
Councillor, Region of Halton

**Trevor Wilcox\***  
AMO Secretary-Treasurer  
General Manager,  
Corporate Performance,  
County of Simcoe

**Jamie McGarvey\***  
Past President  
Mayor, Town of Parry Sound

**Gary Dyke\***  
Past AMO Secretary-Treasurer  
CAO, Municipality of North Grenville

### Association Française des Municipalités de l'Ontario (AFMO)

**Roger Sigouin**  
Maire/Mayor,  
Ville de/Town of Hearst

### County Caucus

**Aina DeViet\***  
Chair, County Caucus  
Councillor, Middlesex County

**Barbara Dobreen**  
Councillor, County of Grey

**Peter Emon**  
Chair, EOWC  
Warden, Renfrew County

**Chris Gerrits**  
Councillor, Dufferin County

**Glen McNeil**  
Chair, WOWC  
Warden, Huron County

**Meighan Wark**  
CAO, Huron County

### Large Urban Caucus

**Anna Hopkins\***  
Chair, Large Urban Caucus  
Councillor, City of London

**Dan Chapman**  
CAO, City of Kitchener

**Dawn Dodge**  
Councillor, City of St. Catharines

**Luke Dufour**  
Councillor, City of Sault Ste. Marie

**Marianne Meed Ward**  
Mayor, City of Burlington

**Bryan Paterson**  
Mayor, City of Kingston

### Northern Caucus

**Wendy Landry\***  
Chair, NW Caucus  
President, NOMA  
Mayor, Municipality of Shuniah (NW)

**Danny Whalen\***  
Chair, NE Caucus  
President, FONOM  
Councillor, City of Temiskaming Shores

**John Curley**  
Councillor, City of Timmins

**Rick Dumas**  
Mayor, Town of Marathon

**Fred Mota**  
Mayor, Municipality of Red Lake

**Roger Sigouin**  
Maire/Mayor, Ville de/Town of Hearst

### Regional and Single-Tier Caucus

**Riley Brockington\***  
Chair, Regional & Single Tier Caucus  
Councillor, City of Ottawa

**Marilyn Crawford**  
Regional Councillor, Town of Ajax

**Robert Foster**  
Councillor, Region of Niagara

**Tammy Hwang**  
Councillor, City of Hamilton

**Rhonda Mulcahy**  
Councillor, Region of Durham

**Karen Redman**  
Chair, MARCO  
Chair, Region of Waterloo

**Paul Vicente**  
Councillor, Region of Peel

### Rural Caucus

**Robin Jones\***  
Chair, Rural Caucus  
Chair, ROMA  
Mayor, Village of Westport

**Sandra Datars Bere**  
City Manager, City of St. Thomas

**Peter Emon**  
Reeve, Town of Renfrew

**Paul Latam**  
Councillor, Town of Grand Valley

**Rainey Weisler**  
Deputy Mayor, Municipality of Bayham

### Small Urban Caucus

**Lynn Dollin\***  
Chair, Small Urban Caucus  
Mayor, Town of Innisfil

**Deb Doherty**  
Councillor, Town of Collingwood

**Bob Kwapis**  
Councillor, Town of Newmarket

**Hilda MacDonald**  
Chair, OSUM  
Mayor, Municipality of Leamington

**Denyse Morrissey**  
CAO, Town of Shelburne

**Association of Municipalities of Ontario**  
**Financial Statements**  
**For the year ended December 31, 2022**

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## Independent Auditor's Report

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### To the Directors of Association of Municipalities of Ontario

#### Opinion

We have audited the financial statements of Association of Municipalities of Ontario ("AMO"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of AMO as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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



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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of AMO's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on AMO's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause AMO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Oakville, Ontario  
June 23, 2023

# Association of Municipalities of Ontario

## Statement of Financial Position

**December 31** **2022** 2021

### Assets

#### Current

Cash	\$ 572,686	\$ 526,365
Accounts receivable (Note 3)	635,438	1,077,446
Investments (Note 4)	23,054,958	19,889,273
Prepaid expenses	500,712	502,289
	<u>24,763,794</u>	<u>21,995,373</u>

Investment in LAS (Note 6(a))	100	100
Long-term investments (Note 5)	476,193	513,502
Property and equipment (Note 7)	54,754	66,843

**\$ 25,294,841** **\$ 22,575,818**

### Liabilities and Net Assets

#### Current

Accounts payable and accrued liabilities (Note 9)	\$ 2,029,174	\$ 1,844,138
Deferred revenue	198,827	6,600
Deferred contributions - projects (Note 10)	1,031,353	1,530,109
	<u>3,259,354</u>	<u>3,380,847</u>
Deferred contributions - other	63,247	70,114
	<u>3,322,601</u>	<u>3,450,961</u>

#### Net assets

Restricted funds	10,455,825	8,895,270
General funds - unrestricted		
Investment in LAS	100	100
Other	8,582,945	7,682,513
Conference self-insurance reserve	691,000	707,515
Training reserve	170,616	170,616
Invested in capital assets reserve	54,754	66,843
Stabilization reserve	2,017,000	1,602,000
	<u>21,972,240</u>	<u>19,124,857</u>

**\$ 25,294,841** **\$ 22,575,818**

On behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

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



# **Association of Municipalities of Ontario** **Statement of Operations**

**For the year ended December 31**

	<b>2022</b>			<b>2021</b>
	<b>Canada Community- Building Fund</b>	<b>Other Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
<b>Revenue</b>				
Memberships fees	\$ -	\$ -	\$ 2,261,487	\$ 2,261,487
Conferences and seminars	-	-	2,425,051	2,425,051
Investment income	-	-	266,364	266,364
Administration and occupancy (Note 3)	-	-	5,168,166	5,168,166
Other Income	-	-	557,908	557,908
Funds received				
Canada Community-Building	677,383,084	-	-	677,383,084
Main Street revitalization (Note 10)	-	117,464	-	117,464
Municipal Asset Management Program	-	168,664	-	168,664
Community School Alliance (Note 10)	-	15,950	-	15,950
Continuous Improvement Fund Project (CIF) (Note 10)	-	291,032	-	291,032
Waste Diversion Project (Note 10)	-	352,167	-	352,167
Steward Obligation Project (Note 10)	-	11,111	-	11,111
Interest earned on funds received	775,809	4,022	-	779,831
Government subsidies	-	-	-	1,415,793
	<b>678,158,893</b>	<b>960,410</b>	<b>10,678,976</b>	<b>689,798,279</b>
				<b>1,336,958,958</b>
<b>Expenditures</b>				
General - Administration	-	-	1,249,466	1,249,466
Policy - Administration	2,602,169	121,486	1,768,924	4,492,579
Corporate services - Administration	-	-	4,915,120	4,915,120
- Conference, seminars and membership centre	-	-	1,458,638	1,458,638
Funds distributed				
Canada Community-Building	673,996,169	-	-	673,996,169
Main Street revitalization	-	-	-	37,768
Municipal Asset Management Program	-	168,664	-	168,664
Community School Alliance (Note 10)	-	15,950	-	15,950
Continuous Improvement Fund Project (CIF) (Note 10)	-	291,032	-	291,032
Waste Diversion Project (Note 10)	-	352,167	-	352,167
Steward Obligation Project (Note 10)	-	11,111	-	11,111
	<b>676,598,338</b>	<b>960,410</b>	<b>9,392,148</b>	<b>686,950,896</b>
				<b>1,332,981,410</b>
<b>Excess of revenue over expenditures</b>	<b>\$ 1,560,555</b>	<b>\$ -</b>	<b>\$ 1,286,828</b>	<b>\$ 2,847,383</b>
				<b>\$ 3,977,548</b>

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

# **Association of Municipalities of Ontario** **Statement of Changes in Net Assets**

for the year ended December 31

2022      2021

	Restricted Fund	Unrestricted Funds	Conference Insurance Reserve	Training Reserve	Invested in Capital Assets	Stabilization Reserve	Total	Total
Balance, beginning of year	\$ 8,895,270	\$ 7,682,613	\$ 707,515	\$ 170,616	\$ 66,843	\$ 1,602,000	\$19,124,857	\$ 15,147,309
Less of revenue over expenditures for the year	1,560,555	1,286,828	-	-	-	-	2,847,383	3,977,548
Transfers (Note 2)	-	(386,396)	(16,515)	-	(12,089)	415,000	-	-
Balance, end of year	\$10,455,825	\$ 8,583,045	\$ 691,000	\$ 170,616	\$ 54,754	\$ 2,017,000	\$21,972,240	\$ 19,124,857

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

## Association of Municipalities of Ontario

### Statement of Cash Flows

For the year ended December 31	2022	2021
<b>Cash provided by (used in)</b>		
<b>Operations</b>		
Excess of revenue over expenditures	\$ 2,847,383	\$ 3,977,548
Adjustment required to reconcile excess of revenue over expenditures with net cash provided by operating activities		
Amortization of property and equipment	31,808	31,142
Unrealized loss (gain) on investments	37,309	(13,502)
Changes in non-cash working capital balances		
Accounts receivable	442,008	880,684
Prepaid expenses	1,577	(207,221)
Accounts payable and accrued liabilities	185,036	226,185
Deferred revenue	192,227	(7,600)
Deferred contributions - projects	(498,756)	(787,702)
Deferred contributions - other	(6,867)	(145,616)
	<u>3,231,725</u>	<u>3,953,918</u>
<b>Investing activities</b>		
Purchase of property and equipment	(19,719)	(20,613)
Purchase of investments	(3,165,685)	(3,402,576)
Purchase of long-term investments	-	(500,000)
	<u>(3,185,404)</u>	<u>(3,923,189)</u>
<b>Increase in cash during the year</b>	<b>46,321</b>	<b>30,729</b>
<b>Cash, beginning of year</b>	<b>526,365</b>	<b>495,636</b>
<b>Cash, end of year</b>	<b>\$ 572,686</b>	<b>\$ 526,365</b>

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

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## Association of Municipalities of Ontario

### Notes to Financial Statements

**December 31, 2022**

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#### **1. Basis of Presentation**

Association of Municipalities of Ontario ("AMO") is a not-for-profit organization incorporated, without share capital, under Letters Patent on May 11, 1990 under the Corporations Act (Ontario). The mandate of AMO is to promote, support and enhance strong and effective municipal government in Ontario.

As a not-for-profit organization, AMO is exempt from income taxes provided certain requirements of the Income Tax Act (Canada) are met.

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#### **2. Significant Accounting Policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Accounting standards for not-for-profit organizations require entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by AMO and applied in these financial statements.

##### **Funds**

The Restricted fund represents the Canada Community-Building Fund which has specific external restrictions placed on its use by the funder.

The General funds account for AMO's operations and reports unrestricted and externally restricted resources without a specific fund that are not included in the Restricted funds.

The Conference Self-Insurance Reserve was set up to maintain an annual AMO conference self-insurance reserve at 80% of the AMO conference annual costs. The reserve will be adjusted annually based on the budget for the year. The Board approved a transfer of \$16,515 from the Conference Self-Insurance Reserve to the General funds - Unrestricted (2021 - \$707,515 from General funds - Unrestricted to the Conference Self-Insurance Reserve).

The Training Reserve covers the cost of the development of in-person and online/virtual courses. The Board approved a transfer of \$Nil (2021 - \$170,616) from the General funds - Unrestricted to the Training Reserve.

The Stabilization Reserve covers for a maximum of six months any costs incurred. Stabilization reserve allows for additional flexibility for the board to ensure continued operations in case of significant interruptions, difficult economic conditions, or in meeting unforeseen obligations. The reserve will be adjusted annually based on the current budget for the year. The Board approved a transfer of \$2,017,000 (2021 - \$Nil) from General funds - Unrestricted to the Stabilization Reserve.

The Invested in Capital Assets fund represents funds invested in capital assets and is adjusted annually with net increases and decreases in capital expenditures and amortization.

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## Association of Municipalities of Ontario

### Notes to Financial Statements

**December 31, 2022**

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#### **2. Significant Accounting Policies (continued)**

##### **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the year. Actual results could differ from those estimates.

##### **Investment in Subsidiaries**

Local Authority Services ("LAS") is a wholly owned subsidiary of AMO. The investment in LAS is stated at cost. A financial summary of LAS is presented and disclosed in Note 6(a).

Municipal Employer Pension Centre of Ontario ("MEPCO") is controlled by AMO. A financial summary of MEPCO is presented and disclosed in Note 6(b).

##### **Financial Instruments**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial instruments are reported at cost or amortized cost less impairment, except long-term investments, which are measured at fair value. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs incurred on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

##### **Revenue Recognition**

AMO follows the restricted fund method for all externally restricted contributions. Under the restricted fund method, externally restricted contributions of the restricted funds are recognized as revenue in the year of receipt. Externally restricted contributions of the general funds are deferred until the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when the amount is reasonably estimated and collection is reasonably assured.

Membership and administration and occupancy fees are recognized as revenue in the period to which the fees relate.

Conferences and seminar revenue is recognized in the period in which the event occurs, or the service is provided.

Fees received in advance of the period to which they relate are recorded as deferred revenue in the statement of financial position.

Investment income is recognized as revenue in the period it is earned. Realized and unrealized gains and losses on long-term investments are included in investment income in the period they arise.

# Association of Municipalities of Ontario

## Notes to Financial Statements

**December 31, 2022**

### 2. Significant Accounting Policies (continued)

#### Property and Equipment

Property and equipment are recorded at cost less accumulated amortization. Amortization is provided on a straight-line basis over the assets' estimated useful lives as follows:

Computer hardware	-	4 years straight-line
Furniture and fixtures	-	5 years straight-line

#### Pension

AMO makes contributions on behalf of its employees to Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer pension plan. The Plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. The plan has net assets of \$124.2 billion per 2022 annual report. As the amount AMO is obligated to contribute under the Plan is not quantifiable, the accounting, presentation and disclosures that would otherwise be required are not determinable. Due to this fact, AMO follows the standards for a defined contribution plan, the details of which are disclosed in Note 13.

### 3. Related Party Transactions

Included in accounts receivable are amounts due from related parties as follows:

	2022		2021
LAS	\$ 339,726	\$	334,644
MEPCO	35,817		20,891
ROMA	-		3,787

These amounts are unsecured, repayable on demand and are non-interest bearing.

Included in administration and occupancy fees are administration and occupancy fees charged to:

	2022		2021
LAS	\$ 957,569	\$	866,106
MEPCO	443,280		466,704
ROMA	128,072		119,999

These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2022**

### 4. Investments

	2022	2021
One Investment High Interest Savings Account (HISA) bearing interest at bank prime rate less 2.235% (2021 - bank prime rate less 1.735%).	<b>\$ 23,054,958</b>	<b>\$ 19,889,273</b>

### 5. Long-Term Investments

AMO holds long-term investments in the following pooled funds:

	2022	2021
ONE Canadian Equity Portfolio	<b>\$ 289,364</b>	<b>\$ 314,316</b>
ONE Canadian Corporate Bond Portfolio	<b>91,389</b>	<b>99,731</b>
ONE Canadian Government Bond Portfolio	<b>95,440</b>	<b>99,455</b>
	<b>\$ 476,193</b>	<b>\$ 513,502</b>

## Association of Municipalities of Ontario

### Notes to Financial Statements

**December 31, 2022**

#### 6. Subsidiaries

##### (a) Local Authority Services ("LAS")

LAS is a wholly owned subsidiary of AMO. The mandate of LAS is to work with municipalities, their agencies, boards and commissions, as well as other organizations of Ontario's broader public sector to assist them in reducing their expenditures and to increase their levels of non-tax revenues through the principle of joint or cooperative procurement efforts.

LAS has not been consolidated in AMO's financial statements. Financial statements of LAS are available on request. A financial summary of LAS as at December 31, 2022 and 2021 and for the years then ended is as follows:

	<u>2022</u>	<u>2021</u>
Financial position		
Total assets	\$ 15,724,996	\$ 14,405,317
Total liabilities	<u>10,033,478</u>	<u>8,498,347</u>
Net assets	<u>\$ 5,691,518</u>	<u>\$ 5,906,970</u>
Results of operations		
Total revenue	\$ 10,316,795	\$ 10,733,877
Total expenditures	<u>10,532,246</u>	<u>10,403,975</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (215,451)</u>	<u>\$ 329,902</u>
Cash provided by (used in)		
Operating activities	\$ (2,068,353)	\$ 1,011,898
Investing activities	<u>1,229,277</u>	<u>(479,236)</u>
Net change in cash	<u>\$ (839,076)</u>	<u>\$ 532,662</u>



# Association of Municipalities of Ontario

## Notes to Financial Statements

**December 31, 2022**

### 6. Subsidiaries (continued)

#### (b) Municipal Employer Pension Centre Ontario ("MEPCO")

AMO is the only member of MEPCO. The mandate of MEPCO is to fulfill the obligations of the Association and others under the Ontario Municipal Employees Retirement Systems Act, 2006.

MEPCO has not been consolidated in AMO's financial statements. Financial statements of MEPCO are available on request. A financial summary of MEPCO as at December 31, 2022 and 2021 and for the years then ended is as follows:

	<u>2022</u>	<u>2021</u>
Financial position		
Total assets	\$ 1,082,689	\$ 1,001,932
Total liabilities	<u>54,990</u>	<u>45,097</u>
Net assets	<u>\$ 1,027,699</u>	<u>\$ 956,835</u>
Net assets comprise:		
Internally restricted	\$ 767,441	\$ 767,441
Unrestricted	<u>260,258</u>	<u>189,394</u>
	<u>\$ 1,027,699</u>	<u>\$ 956,835</u>
Results of operations		
Total revenue	\$ 673,973	\$ 646,626
Total expenditures	<u>603,109</u>	<u>616,756</u>
Excess of revenue over expenditures	<u>\$ 70,864</u>	<u>\$ 29,870</u>
Cash provided by (used in)		
Operating activities	\$ 91,935	\$ 24,275
Investing activity	<u>(99,761)</u>	<u>19,515</u>
Net change in cash	<u>\$ (7,826)</u>	<u>\$ 43,790</u>

## Association of Municipalities of Ontario

### Notes to Financial Statements

**December 31, 2022**

#### 7. Property and Equipment

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer hardware	\$ 1,392,727	\$ 1,341,385	\$ 1,373,008	\$ 1,313,466
Furniture and fixtures	66,336	62,924	66,336	59,035
	<b>\$ 1,459,063</b>	<b>\$ 1,404,309</b>	<b>\$ 1,439,344</b>	<b>\$ 1,372,501</b>
Net book value		<b>\$ 54,754</b>		<b>\$ 66,843</b>

#### 8. Affiliate

##### Rural Ontario Municipal Association ("ROMA")

A number of AMO's Board members serve on ROMA's Board of Directors. ROMA brings the rural perspective to the policy work of AMO, focusing on matters which affect rural communities so that they are brought to the attention of provincial and federal governments.

ROMA has not been consolidated in AMO's financial statements. Financial statements of ROMA are available on request. A financial summary of ROMA as at December 31, 2022 and 2021 and for the years then ended is as follows:

	2022	2021
Financial position		
Total assets	\$ 1,386,407	\$ 980,493
Total liabilities	896,206	279,205
Net assets	<b>\$ 490,201</b>	<b>\$ 701,288</b>
Results of operations		
Total revenue	\$ 425,709	\$ 447,386
Total expenditures	636,796	489,431
Deficiency of revenue over expenditures	<b>\$ (211,087)</b>	<b>\$ (42,045)</b>
Cash provided by (used in)		
Operating activities	\$ 339,300	\$ (57,260)
Investing activity	(288,468)	20,990
Net change in cash	<b>\$ 50,832</b>	<b>\$ (36,270)</b>

## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2022**

### 9. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are amounts payable to the government of \$853,772 (2021 - \$877,345).

### 10. Deferred Contributions - Projects

Deferred contributions – projects are amounts received from parties to carry out specific projects. Funds are recognized as revenue in the period in which the related expenses are incurred. If amounts are not expended, amounts may be refundable.

	Balance beginning of year	Received/ returned/ reallocated in the year	Disbursed and recognized in the year	Balance end of year
Community School Alliance Continuous Improvement Fund project (CIF)	\$ 37,596	\$ 15,950	\$ 2,760	\$ 50,786
Waste Diversion Project	44,786	445,000	291,032	198,754
Waste Diversion Project	313,409	620,571	352,167	581,813
Waste Diversion Project Wind-up	200,000	-	-	200,000
Steward Obligation Project	131,681	(120,570)	11,111	-
Main Street Revitalization Fund Project	802,637	(685,173)	117,464	-
<b>2022</b>	<b>\$ 1,530,109</b>	<b>\$ 275,778</b>	<b>\$ 774,534</b>	<b>\$ 1,031,353</b>
<b>2021</b>	<b>\$ 2,317,811</b>	<b>\$ 135,800</b>	<b>\$ 923,502</b>	<b>\$ 1,530,109</b>

The Main Street Revitalization Fund Project was completed during the year and unspent funds were returned to the funder. Unused funds for the Steward Obligation Project were transferred to the Waste Diversion Project.

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## Association of Municipalities of Ontario

### Notes to Financial Statements

**December 31, 2022**

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#### **11. Restricted Funds**

##### Canada Community-Building Fund (formerly Federal Gas Tax Program)

On June 17, 2005, the Government of Canada, the Province of Ontario, AMO and the City of Toronto signed an agreement setting out new revenue sharing arrangements for federal gas tax revenues for investment in municipal infrastructure. AMO administers the fund on behalf of the federal government for all municipalities except Toronto. The agreement resulted in funds of \$1.453 billion flowing to municipalities from 2005 to 2010. Under the Agreement, AMO received 1% of the amounts received and distributed to administer the funds. In 2009, the agreement was extended with an additional \$2.361 billion of funds flowing to municipalities over the period 2010-2014. As part of the extended agreement, the administration fee was reduced to 0.5% to better reflect the related costs.

In 2014, the program was made permanent using a ten-year agreement model with a midterm review. \$3.849 billion flowed to municipalities in Ontario for 2014-2018 based on 2011 population data with AMO continuing to receive 0.5% of the amounts it received to administer the funds. In 2014, the AMO Board of Directors decided to establish a restricted reserve to hold \$5 million for wind up of the program and to distribute the balance of \$15,692,043 in surplus administration funds accumulated on a per capita basis to all municipalities AMO administers funds. In 2018, allocations of \$4.231 billion for 2019-2023 were confirmed to flow to Ontario municipalities based on 2016 population data.

In 2019, there was a one-time doubling of funds by the Government of Canada. Also in 2019, AMO distributed \$12,044,284 in surplus administration fees according to the established allocation model.

In 2021, there was another one-time doubling of the funds. As with the prior top-up, AMO did not take an administration fee. Also, in 2021 the program name was changed from Federal Gas Tax to the Canada Community-Building Fund. This was done to reflect the program's evolution over time and the fact that funds do not come directly from federal gas tax revenues.

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#### **12. Capital Disclosures**

The capital structure of AMO consists of restricted and unrestricted net assets. The Association manages its capital and makes adjustments to it in light of economic conditions and the risk characteristics of the underlying assets.

AMO's main objective when managing capital is to safeguard its ability to continue as a going concern, so that it can continue to provide the appropriate level of services to the municipalities of Ontario. AMO is subject to externally imposed capital requirements for the Canada Community-Building and Main Street revitalization programs and the restricted funds included in the General funds. These funds are invested and administered according to these requirements.

## Association of Municipalities of Ontario

### Notes to Financial Statements

**December 31, 2022**

#### 13. Pension Plan

AMO contributed \$613,670 (2021 - \$590,823) to OMERS during the year. Of the amount contributed, \$167,022 (2021 - \$149,528) related to employees who worked for AMO's subsidiary, LAS.

The actuarially determined deficit of the OMERS plan on a going concern basis at December 31, 2022 was \$6.1 billion (2021 - \$69 million).

#### 14. Allocation of Expenses

Salaries and benefits are allocated based on the percentage of time spent by staff for each program. Expenses such as rent and information technology costs are allocated based on the percentage of the work performed for each program.

Expenses allocated to various funds were as follows:

	<b>2022</b>				
	Canada Community- Building program	Main Street revitalization	CIF	Municipal Asset Management Program	Waste Diversion Project
Salaries and benefits	\$ 1,168,226	\$ -	\$ 276,820	\$ 94,254	\$ 193,932
Administration expenses	283,647	-	-	-	-
	<b>\$ 1,451,873</b>	<b>\$ -</b>	<b>\$ 276,820</b>	<b>\$ 94,254</b>	<b>\$ 193,932</b>
	<b>2021</b>				
	Canada Community- Building program	Main Street revitalization	CIF	Municipal Asset Management Program	Waste Diversion Project
Salaries and benefits	\$ 1,124,765	\$ 136,503	\$ 344,166	\$ 151,103	\$ 161,905
Administration expenses	257,307	2,083	-	-	-
	<b>\$ 1,382,072</b>	<b>\$ 138,586</b>	<b>\$ 344,166</b>	<b>\$ 151,103</b>	<b>\$ 161,905</b>

#### 15. Commitments

Minimum annual payments payable under the terms of the operating lease for office space for the next year is \$236,082.

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## Association of Municipalities of Ontario

### Notes to Financial Statements

December 31, 2022

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#### 16. Financial Instruments Risks

##### Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows from a financial instrument will fluctuate because of market changes in interest rates. AMO is exposed to interest rate risk on its investments.

##### Liquidity risk

Liquidity risk is the risk that AMO will encounter difficulty in meeting the obligations associated with its financial liabilities. AMO is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. AMO reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay its creditors.

##### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. AMO's main credit risks relate to its accounts receivable and investments. Based on creditworthiness of AMO's counter parties, no allowance for doubtful accounts is required.

##### Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. AMO is exposed to other price risk through its investments in pooled funds.

It is management's opinion that AMO is not exposed to significant interest rate, liquidity, credit, or other price risk arising from its financial instruments.

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#### 17. Comparative Figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.



**Association of Municipalities of Ontario (AMO)**

200 University Ave., Suite 801, Toronto, ON M5H 3C6

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Toll-free in Ontario: 1-877-4-AMO-LAS (1-877-426-6527)  
E-mail: [amo@amo.on.ca](mailto:amo@amo.on.ca)  
  
Websites: [www.amo.on.ca](http://www.amo.on.ca)

#10 (m)

L'Union Culturelle des Franco-Ontariennes of Virginiatown,  
61 Connell Avenue  
P.O. Box 226  
Virginiatown, Ontario  
P0K 1X0

August 22, 2023

Township of McGarry  
27 Webster Street  
P.O. Box 99  
Virginiatown, Ontario  
P0K 1X0

Council members,

The members of l'Union Culturelle des Franco-Ontariennes of Virginiatown would like to hold a monthly bingo for the community.

This event will be on Sunday afternoons on September 30<sup>th</sup>, October 29<sup>th</sup> and on December 2<sup>nd</sup> 2023 from 13h till 15h30.

We kindly ask you if it would be possible to use the meeting room free of charge. This would be extremely helpful to our group if we were able to do so. We will be giving 10% of the profits back to the McGarry Christmas Food Hampers.

We do hope for positive feedback from you.

Yours sincerely,

Paulette Pâquet  
President





Karine Pelletier <kpelletier@mcgarry.ca>

## Covid/Influenza Clinics

1 message

**Ashley Pascoe** <pascoe@timiskaminghu.com>

Thu, Aug 31, 2023 at 9:47 AM

To: Karine Pelletier <kpelletier@mcgarry.ca>

Good morning Karine,

We are hoping to host Covid/Influenza clinics on October 18<sup>th</sup> and Nov 1<sup>st</sup> and was hoping that the Community Centre would be available those 2 days?

Thank you,

Ashley Pascoe, RPN

Program Assistant

**Timiskaming Health Unit**

247 Whitewood Avenue, Unit 43

P.O. Box 1090

New Liskeard, ON P0J 1P0

Tel: 705-647-4305 ext: 2260

Toll Free: 1-866-747-4305

Fax: 705-647-5779

