



**Personnel and Audit Committee**  
**May 26, 2022 – 10:00 AM**  
**Municipal Office - Council Chambers**  
**6648 Road 506, Plevna**  
[Zoom Meeting Link](#)

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Page

**1. Call to Order**

**2. Approval of Agenda**

a) May 26, 2022

**Be It Resolved That** the Committee approves the Agenda of the Personnel and Audit Committee dated May 26, 2022, as circulated.

**3. Disclosure of Pecuniary Interest and General Nature Thereof**

**4. Presentations**

**5 - 60**

a) Katie Mahon, KPMG – Presentation of Draft 2021 Financial Statements (Zoom)

**Be It Resolved That** the Committee receives for information 2021 Auditor's Report and Draft Consolidated Financial Statements as presented by Katie Mahon, KPMG LLP;

**And That** the Committee approves the 2021 Financial Statements;

**And That** the Treasurer be instructed to place an advertisement in the Frontenac News (pending Council's adoption of the Committee Minutes) stating the 2021 Financial Statements are available by contacting the Municipal Office and on the Township's website.

**61 - 74**

b) Michael Poaps, Consultant, Gallagher – Council and Employee Benefits

**Whereas** further to Resolution #509-21 instructing the Treasurer to research the possibility of future Council members having a medical benefits package and the Personnel and Audit Committee passed Resolution #18-21 instructing the Treasurer to work with Gallagher to test the market for plan improvements including possible post-retirement benefits and report back to the P&A Committee for Council's

consideration prior to the May 2022 benefit renewal; Council at their meeting on April 29, 2022 Council passed Resolution #180-22 receiving an email from the Treasurer advising the review will not be completed prior to the May 2022 renewal date with the current provider; and benefits will continue with the current provider; and that Gallagher has been working on testing the market and looking at options for Council benefits and post-retirement benefits;

**Therefore Be It Resolved That** the Personnel and Audit Committee receives for information the presentation by Michael Poaps, Consultant, Gallagher, regarding Council and Employee Benefits; and thanks him for his time spent today;

**And that** based on Gallagher results from testing the market for plan improvements and their recommendation, the Committee recommends the following to Council:

1. To implementation of an early retiree class for full-time Employees, with a minimum age of 60 and maximum age of 65 (end of the month of the retiree's 65th birthday), with at least 20 years of service and they must maintain an unreduced OMERS Pension; and the plan design would mirror the existing health and dental plan; however, there would be no LTD coverage, no AD&D coverage and a maximum flat rate of \$25,000 for a Life Insurance benefit; overall prescription drug cap and reduced Out of Country Travel Coverage amount.
2. Accept the quote from Canada Life being the lowest premiums quote received for the same as our current Employee Benefit plan; plus the following four plan enhancements: i) add Dependent Life \$15,000 Spouse, \$7,500 Child; ii) add Major Dental coverage to 50%, \$2,000 combined maximum Basic and Major (routine coverage at 80%); iii) Prescription Drugs at 80% coinsurance, 90% coinsurance with PocketPills or Costco; and 24 month Survivor Period Coverage.
3. In accordance with the 2019-2022 Township's Strategic Goal to assist with attracting a diverse Council for the 2022 and future elections, as Benefit Options through a new benefit plan would be cost prohibited, implement a Healthcare Spending Account for Council Members at \$1,000 each per year for medical, dental, vision, etc. benefits that are Canada Revenue Agency approved.

**5. Delegations**

None.

**6. Adoption of Minutes**

- a) **Minutes of the Personnel and Audit Committee November 23, 2021 (adopted by Council on December 10, 2021)**

**Be It Resolved That** the Committee approves the Minutes of a Meeting of the Personnel and Audit Committee held November 23, 2021, as circulated and adopted by Council on December 10, 2021.

**7. Business Arising from the Minutes**

80

- a) Treasurer Nominated to Participate on Ontario Good Roads Association (OGRA) Board – Election Results

**Be It Resolved That** the Personnel and Audit Committee receives for information an email from Scott R. Butler, Executive Director, Ontario Goods Roads Association (OGRA) dated April 14, 2022 advising Kelly Watkins, Treasurer, was not one of the successful candidates during the OGRA Board election for the Southeast Zone.

**8. Communications**

81 - 87

- a) 2022 Annual Repayment Limit

**Be It Resolved That** the Committee receives for information an email dated March 15, 2022 from the Ministry of Municipal Affairs and Housing (MMAH) providing the following documents:

1. A transmittal letter regarding the Township’s 2022 Annual Repayment Limit (ARL);
2. The Township’s 2022 Annual Repayment Limit;
3. A Contact List for the Municipal Service Offices; and
4. An ARL Guide.

**9. Administrative Reports**

88 - 93

- a) Director of Emergency Services/Fire Chief - North Frontenac Fire Department (NFFD) Roster Update

**Be It Resolved That** the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief’s Administrative Report entitled “North Frontenac Fire Department (NFFD) Roster” and the current Roster dated May 18, 2022.

94 - 95

- b) Treasurer – Workplace Safety Insurance Board (WSIB) Rebate of Surplus Funds

**Be It Resolved That** the Personnel and Audit Committee receives for information the Treasurer’s Administrative Report entitled “Workers Safety Insurance Board (WSIB) Rebate of Surplus Funds”;

**And That** the Committee recommends to Council that the Treasurer transfer the WSIB Rebate to the Contingency Reserve Fund.

96 - 140

- c) Treasurer (TR) – Statement of Revenue & Expenditures – 2021 Year-End Variance Report

**Be It Resolved That** Personnel and Audit Committee receives the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2021 Year End Variance Report“, for information purposes.

141 - 144

- d) Treasurer – Statement of Revenue & Expenditures – 2022 Variance Report as of May 18, 2022

**Be It Resolved That** Personnel and Audit Committee receives the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2022 Variance Report as of May 18, 2022“, for information purposes.

**10. Notice of Motion**

**11. Resolutions, Written Notice of Which has Been Given**

None.

**12. Public Forum**

**13. Closed Session**

- a) Closed Minutes of the Personnel-Audit Committee dated November 26, 2019  
*(Adopted by Council on December 13, 2019)*
- b) Personal Matters About An Identifiable Individual, including Municipal or Local Board Employees:
- i. New CAO Back-up

**14. Rise and Report (Overview of the Closed Session by the Committee Chair)**

**15. Adjournment**

- a) **Adjournment of Meeting**

**Be It Resolved That** the Personnel and Audit Committee adjourns the meeting at \_\_\_\_ .m until September 6, 2022 or at the call of the Chair.

“Accessible formats and communication support are available upon request. The Township of North Frontenac is committed to accessibility for persons with disabilities. Please contact Eric Korhonen, Accessibility Coordinator at [firechief@northfrontenac.ca](mailto:firechief@northfrontenac.ca) if you have an Accessible accommodation request.”

# Township of North Frontenac

Audit Findings Report  
for the year ended December 31, 2021



Licensed Public Accountants

Prepared as of May 3, 2022

[kpmg.ca/audit](http://kpmg.ca/audit)



# Table of contents

<b>KPMG contacts</b>	<b>1</b>
<b>Executive summary</b>	<b>2</b>
<b>Audit risks and results</b>	<b>3</b>
<b>Significant accounting policies and practices</b>	<b>5</b>
<b>Materiality</b>	<b>6</b>
<b>Financial Statement Highlights</b>	<b>7</b>
<b>Comparative Analysis</b>	<b>11</b>
<b>Appendices</b>	<b>18</b>
<b>Appendix 1: Other Required Communications</b>	<b>19</b>
<b>Appendix 2: How do we deliver audit quality?</b>	<b>20</b>
<b>Appendix 3: Technology in the Audit</b>	<b>21</b>
<b>Appendix 4: Audit and Assurance Insights</b>	<b>22</b>



# KPMG contacts

The contacts at KPMG in connection with this report are:



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## Our refreshed Values

### What we believe

 Integrity  
We do what is right.

 Excellence  
We never stop learning and improving.

 Courage  
We think and act boldly.

 Together  
We respect each other and draw strength from our differences.

 For Better  
We do what matters.

# Executive summary

## Purpose of this report<sup>1</sup>

The purpose of this Audit Findings Report is to assist you, as a member of the Finance Committee in your review of the results of our audit of the consolidated financial statements as at and for the year ended December 31, 2021 for the Corporation of the Township of North Frontenac (“Township”).

### Changes from the audit plan

There have been no significant changes regarding our audit plan.

### Finalizing the audit

As of May 3, 2022, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completion of subsequent event procedures up to the date of our auditors’ report
- Receipt of signed management representation letter
- Completing our discussions with Finance Committee; and
- Obtaining evidence of the Council’s approval of the consolidated financial statements

We will update the Finance Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report will be dated upon the completion of any remaining procedures.

### Uncorrected and corrected differences

During our audit, we did not identify differences which remain uncorrected. We did identify differences which were discussed with management and subsequently corrected. These are reflected in the financial statements.

### Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

### Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

Other observations around process improvement points were discussed with management.

### Independence

We are independent with respect to the Township, in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada.

<sup>1</sup> This Audit Findings Report is intended solely for the information and use of Management, Finance Committee and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

# Audit risks and results

We highlight our significant findings in respect of **significant financial reporting risks**, as well as any additional significant financial reporting risks identified.

Significant financial reporting risk	New or changed?	Estimate?
Fraud risk from management override of controls	No	No

## Our response

Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities.

We took the following steps to address this risk as required under professional standards:

- Evaluated the design and implementation of controls surrounding journal entries and other adjustments;
- Determined criteria to identify high-risk journal entries and other adjustments; and
- Tested high-risk journal entries and other adjustments made at the end of the reporting period.

## Significant findings

We did not uncover any issues during performance of the procedures described above.

## Audit risks and results (continued)

We highlight our significant findings in respect of **significant risks**, as well as any additional significant financial reporting risks identified.

Significant financial reporting risk	New or changed?	Estimate?
Revenue recognition, including related accounts receivable and deferred revenue	No	No

### Our response

- We completed substantive audit procedures to address the relevant assertions, including review of the funding agreements.
- We completed analytical and substantive procedures to ensure the appropriate recognition of revenue and related payables, deferrals and receivables as required.
- During the year, the provincial government provided COVID relief in the form of funding below:
  - Safe Restart Operating Funding
- As part of the audit, we completed substantive procedures to address the eligibility of costs incurred.

### Significant findings

We did not uncover any issues during performance of the procedures described above.

# Significant accounting policies and practices



## Initial selections

There were no new significant accounting policies and practices that were selected and applied during the period:



## Changes

There were no changes to significant accounting policies and practices. As a result, there was no impact on the financial statements.



## Future Implementation

Accounting pronouncements issued but not yet effective have not been disclosed in the notes to the financial statements. However, the most significant pronouncement in the near term relates to Asset Retirement Obligations (“AROs”) that will be applicable for fiscal 2023. We will be available to provide the Township the assistance they may require, to properly implement this new accounting standard, that will significantly impact government organizations.



## Significant qualitative aspects of the Township’s accounting policies and practices

There are no items to report.



# Materiality

Materiality is established to identify risks of material misstatements, to develop an appropriate audit response to such risks, and to evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors.

To respond to aggregation risk, we design our procedures to detect misstatements at a lower level of materiality (e.g., performance materiality).

Materiality determination	Comments	Group amount
<b>Metrics</b>	Relevant metrics included total expenses, total revenue and accumulated surplus	
<b>Materiality</b>	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements.	\$260,000
<b>Benchmark</b>	Based on total expenses for the year ended December 31, 2020.	\$11,000,000
<b>% of Benchmark</b>	An acceptable range for the benchmark is between 0.5%-3%.	2.4%
<b>Performance Materiality</b>	Used 75% of materiality, and used primarily to determine the nature, timing and extent of audit procedures.	\$195,000
<b>Audit Misstatement Posting Threshold (AMPT)</b>	Set at 5% of materiality, threshold used to accumulate misstatements identified during the audit.	\$13,000

## We report to Finance Committee:

	Corrected audit misstatements
	Uncorrected audit misstatements

# Financial Statement Highlights

## CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial assets:</b>		
Cash	\$ 8,330,087	\$ 9,068,449
Taxes receivable	769,928	853,028
Trade and other receivables	2,357,412	2,325,062
	<u>11,457,427</u>	<u>12,246,539</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	621,794	1,166,667
Deferred revenue - obligatory reserve funds (note 2)	1,473,098	1,225,547
Deferred revenue - other	120,137	103,802
Long-term debt (note 3)	591,565	619,735
Landfill closure and post-closure costs (note 4)	1,630,549	1,656,888
	<u>4,437,143</u>	<u>4,772,639</u>
<b>Net financial assets</b>	<b>7,020,284</b>	<b>7,473,900</b>
<b>Non-financial assets:</b>		
Tangible capital assets (note 12)	22,611,284	20,738,671
Prepaid expenses	38,419	10,658
	<u>22,649,703</u>	<u>20,749,329</u>
Contingencies (note 10)		
Commitments (note 11)		
<b>Accumulated municipal equity (note 13)</b>	<b>\$ 29,669,987</b>	<b>\$ 28,223,229</b>

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

### Financial Assets:

- Strong cash position
- Trade and other receivable remain constant, representing mainly government receivables

### Financial Liabilities:

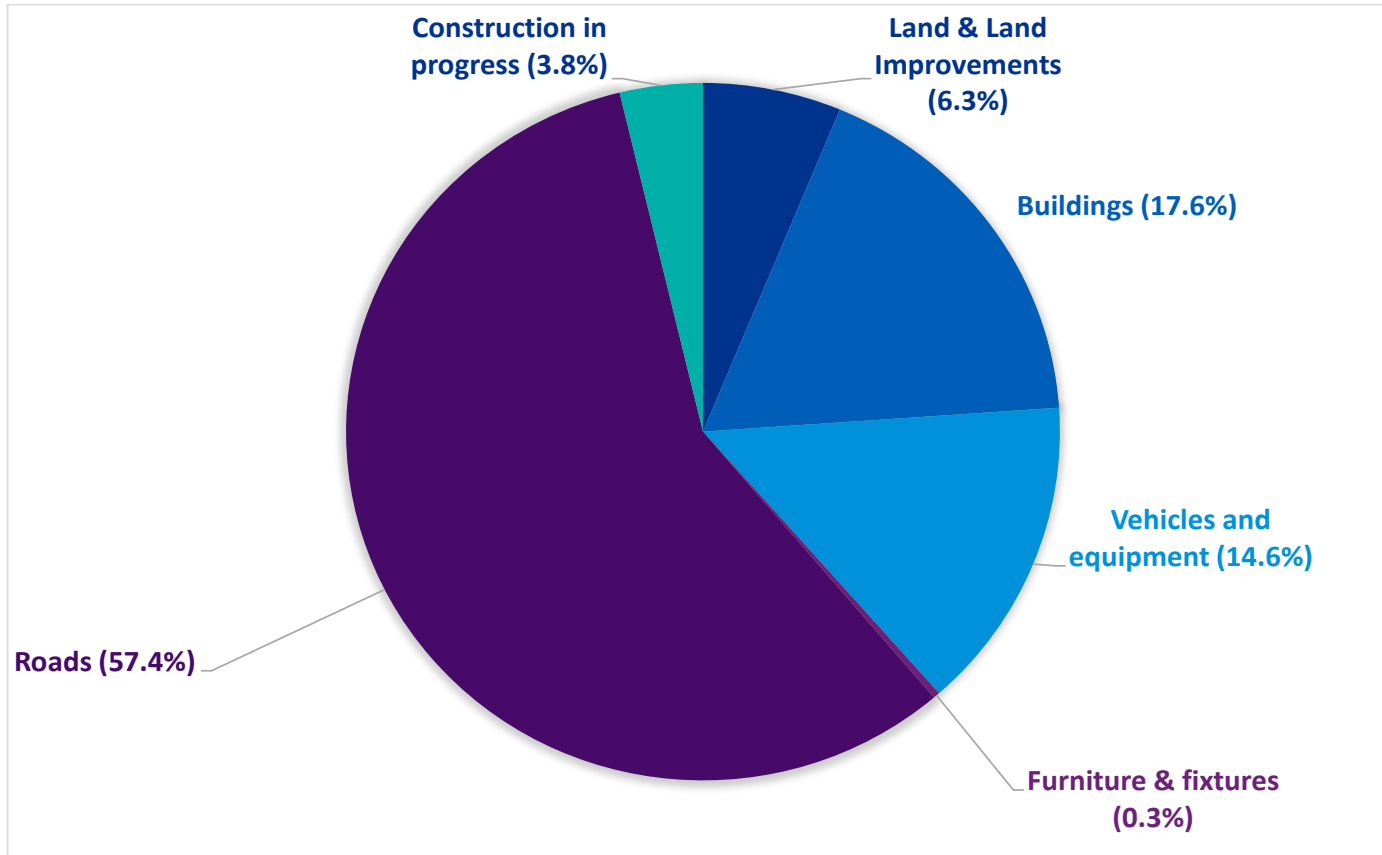
- Decrease in accounts payable – mainly attributable to timing of payments (prior year has significant capital invoices outstanding at year-end)
- Obligatory reserves have increased as a result of gas tax funding in excess of annual spend

### Non-Financial assets (Tangible Capital Assets):

- \$4M of additions offset against \$484k of disposals and \$1.7M of amortization
- Significant additions (top 5):
  - o \$646k Myers Cave Bridge
  - o \$326k Mississippi Bridge
  - o \$296k + \$199k Ardoch Road
  - o \$256k Ward 2 Garage work
  - o \$221k Fire truck

# Financial Statement Highlights (continued)

## Tangible Capital Assets Additions



# Financial Statement Highlights (continued)

## CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Consolidated Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 9)	2021	2020
<b>Revenue:</b>			
Net taxation and payments-in-lieu	\$ 6,434,898	\$ 6,391,411	\$ 6,254,972
Transfer payments	1,817,100	1,817,100	1,777,700
Government grants	1,231,562	850,962	2,300,036
User charges	537,820	675,393	569,716
Revenue from municipalities	35,550	41,384	37,489
Penalties and interest on taxes	140,000	136,725	114,199
Other	76,835	93,548	40,515
Investment income	20,000	72,515	92,133
	10,293,765	10,079,038	11,186,760
<b>Expenses (note 5):</b>			
General government	2,123,840	1,445,789	1,379,558
Protection to persons and property	1,829,118	1,944,133	1,939,735
Transportation services	2,632,365	3,516,592	3,452,945
Environmental services	626,017	633,753	630,228
Landfill closure and post-closure (recovery)	–	(26,339)	(123,467)
Cemeteries	9,700	21,745	21,423
Recreation and culture	514,615	588,146	534,807
Planning and development	542,774	508,461	379,569
Total expenses	8,278,429	8,632,280	8,214,798
Surplus for the year	2,015,336	1,446,758	2,971,962
Accumulated municipal equity, beginning of year	–	28,223,229	25,251,267
Accumulated municipal equity, end of year (note 13)	\$ –	\$ 29,669,987	\$ 28,223,229

### Revenue:

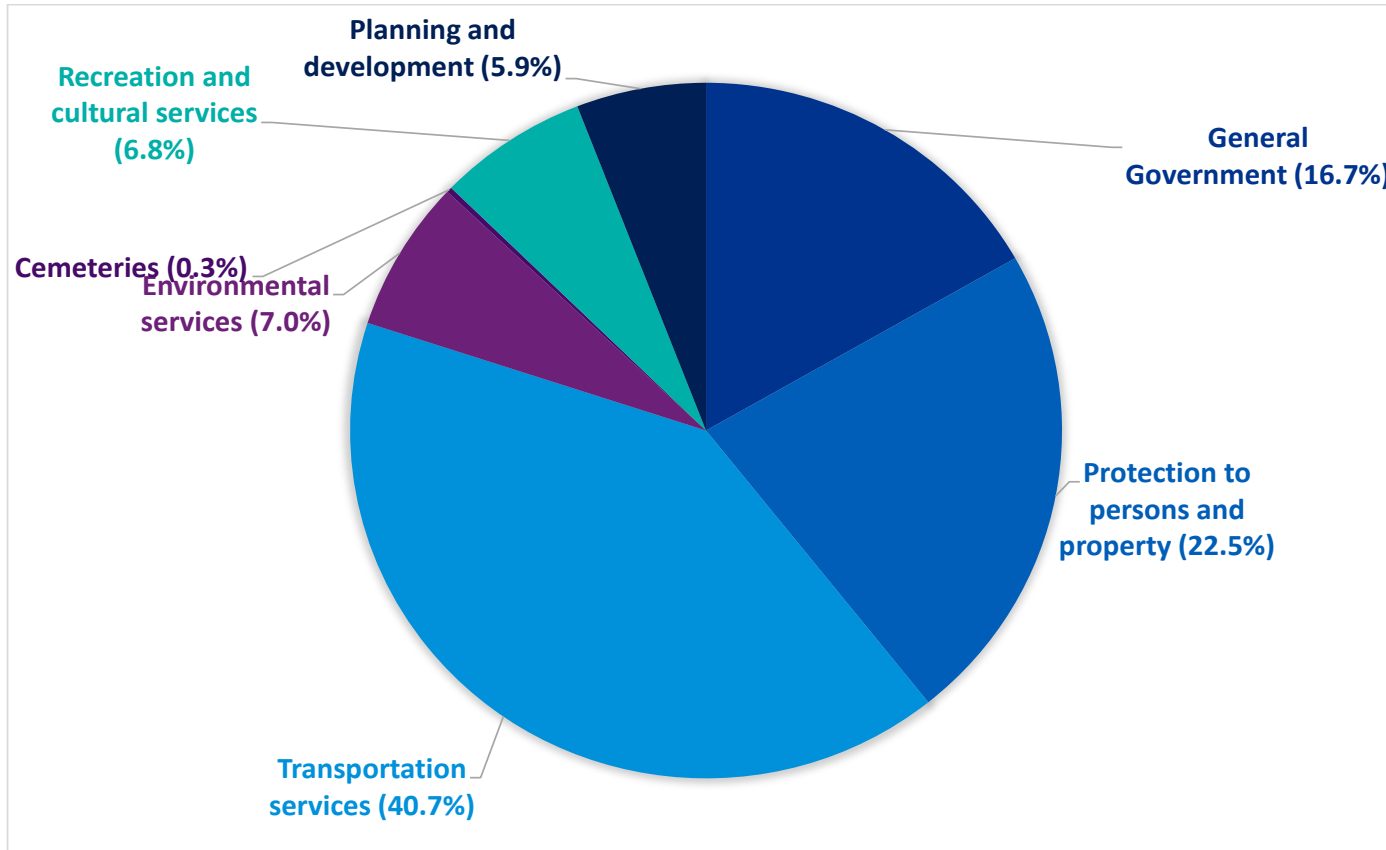
- Increase in property taxation attributable to change in MPAC assessment (growth) and tax rates
- Decrease in government grants mainly due to \$1.5M in ICIP funding in PY, \$100k in CY
- Increase in user charges attributable to increase in building permit revenue and Crownland revenue

### Expenses:

- Slight increase in general government mainly due to non-capital IT purchases
- Increase in planning and development attributable to legal and consulting costs

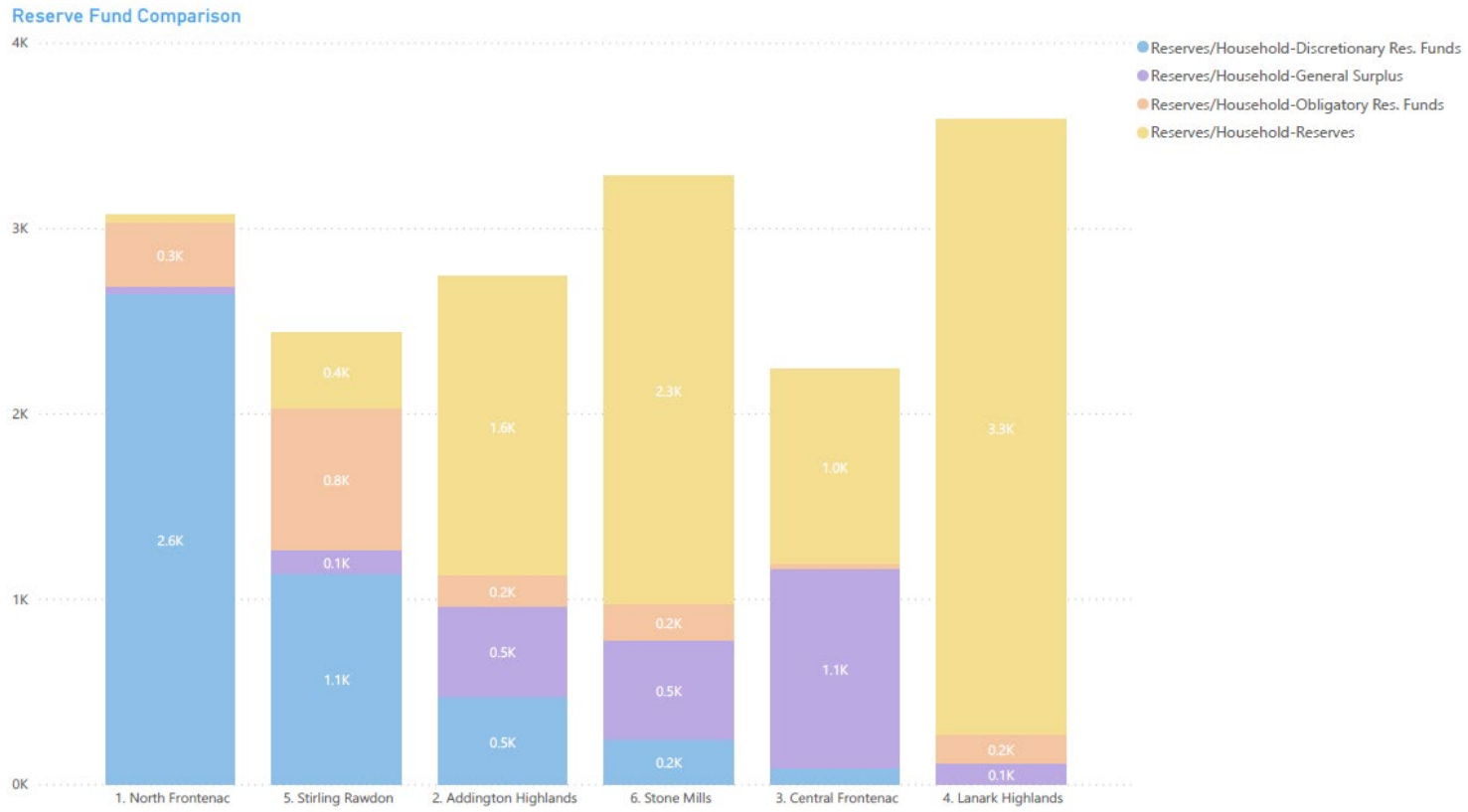
# Financial Statement Highlights (continued)

## Operating expenses



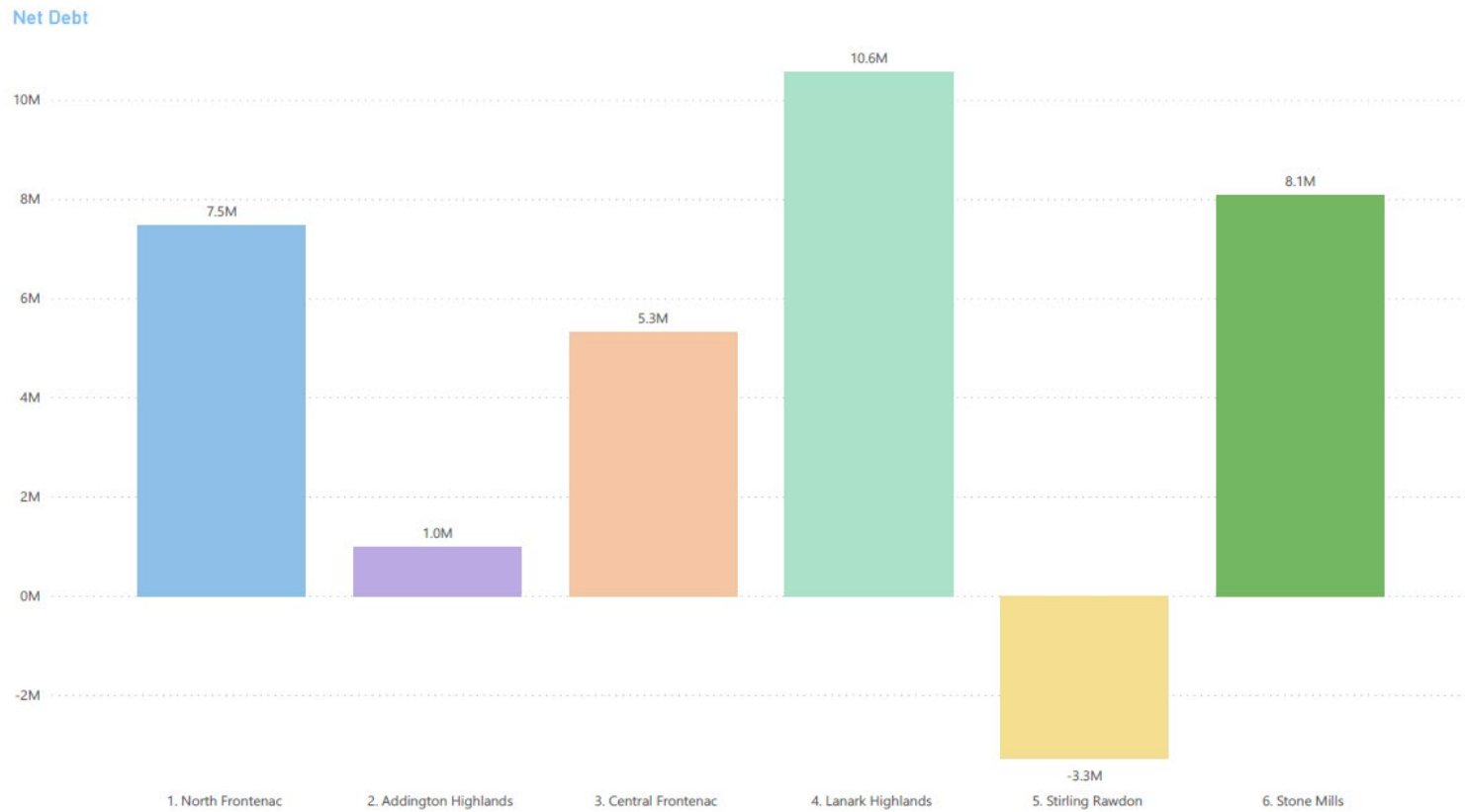
# Comparative Analysis

## Reserves and reserve funds



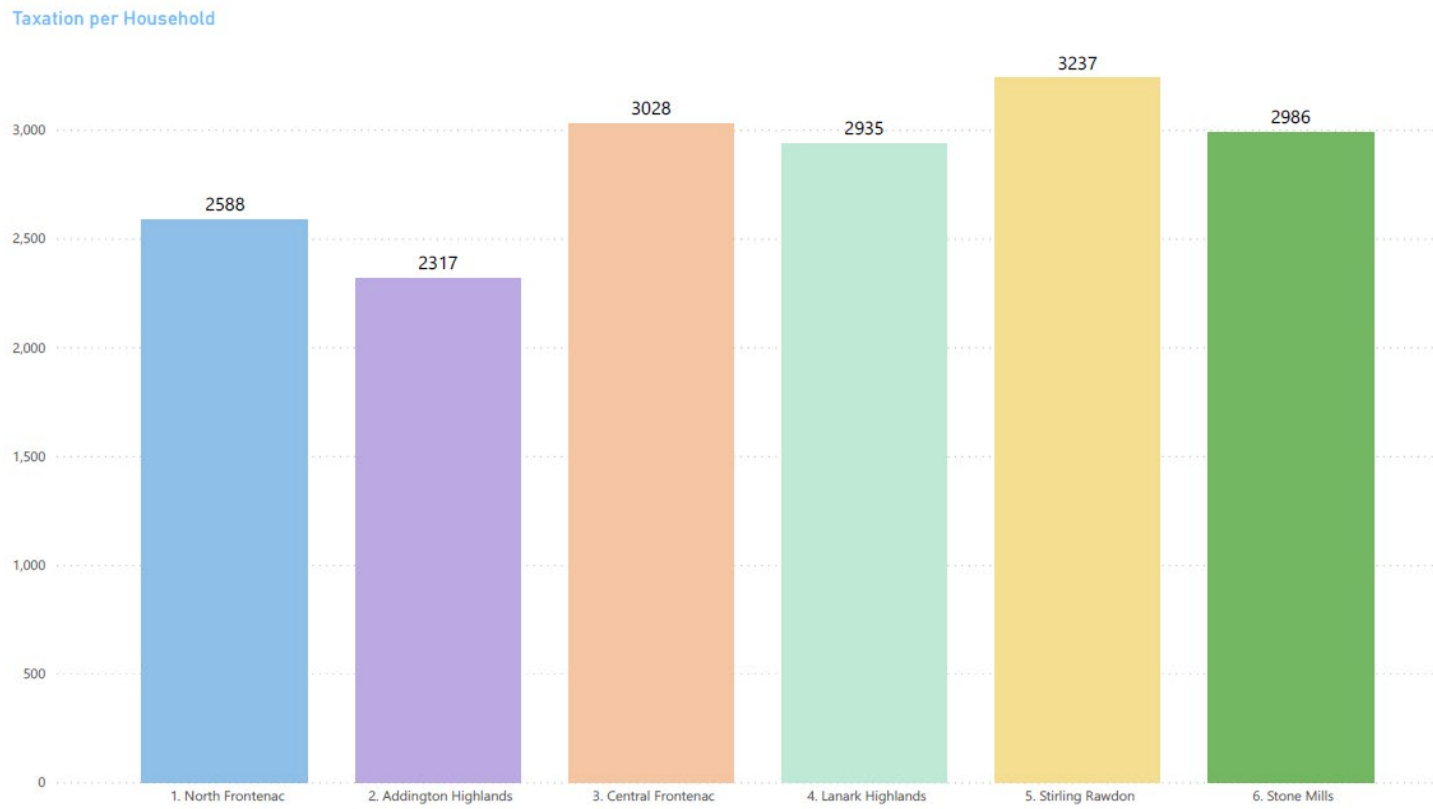
# Comparative Analysis (continued)

## Net assets



# Comparative Analysis (continued)

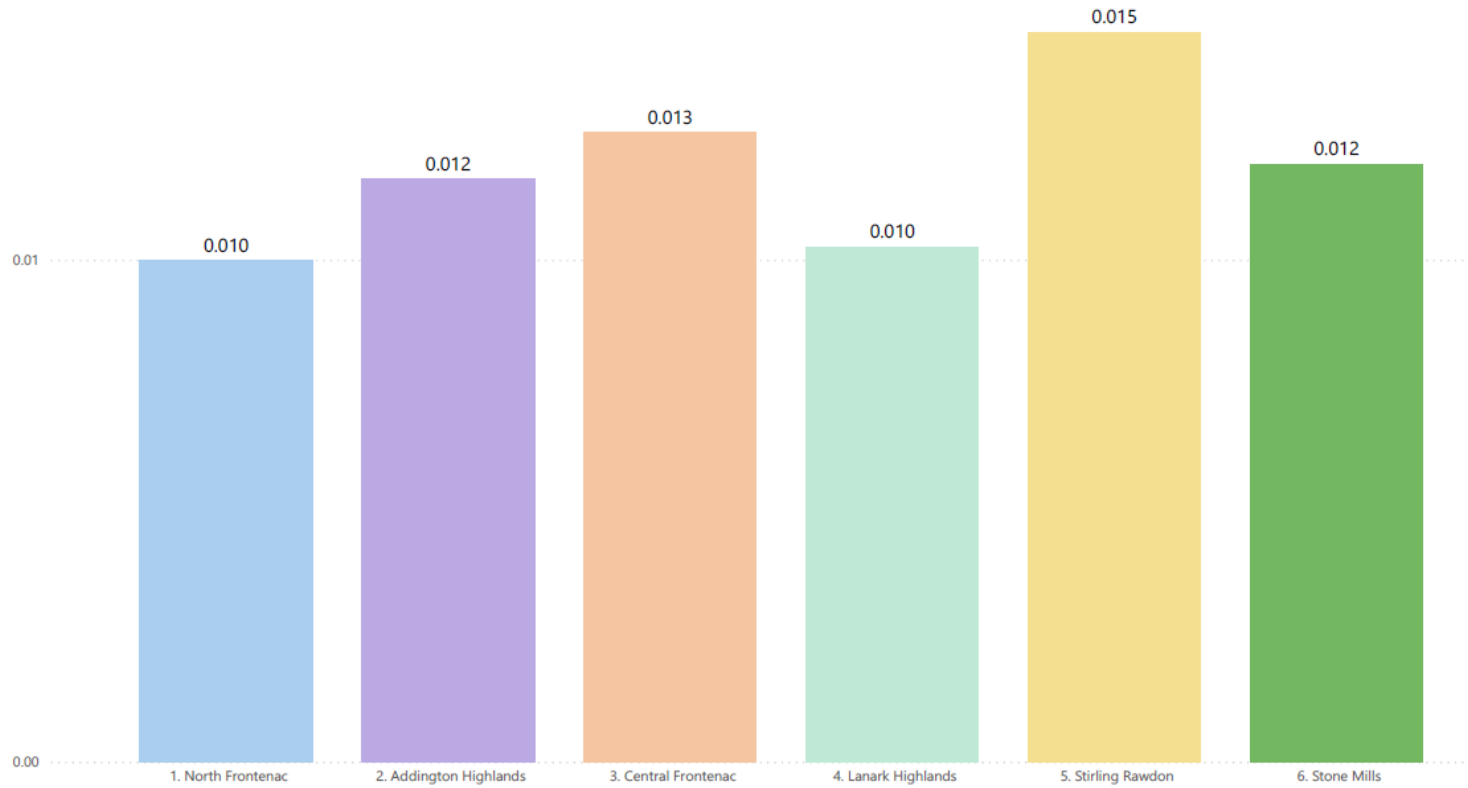
## Taxation per Household



# Comparative Analysis (continued)

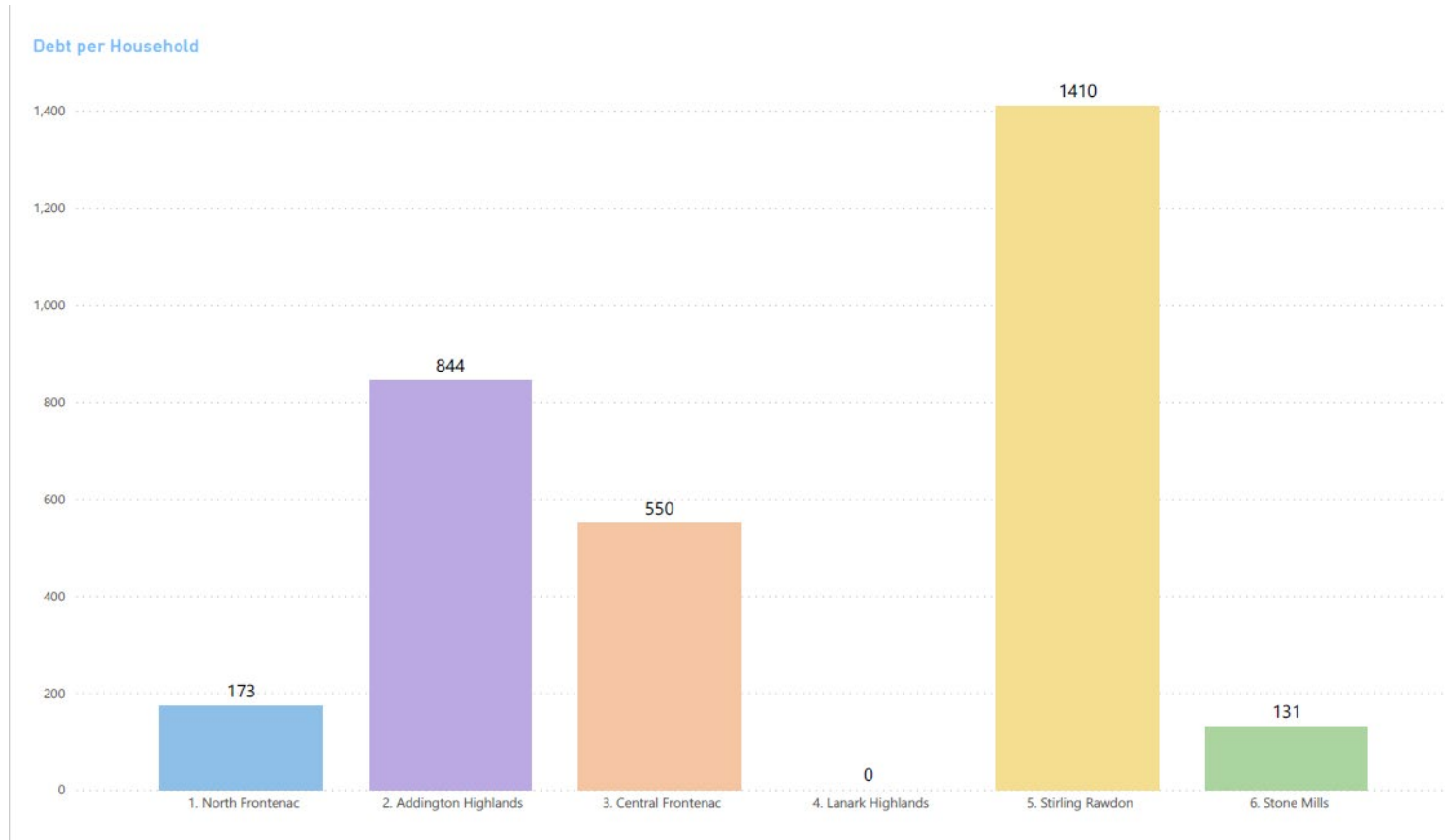
## Tax as a % of Assessed Value

Tax as a % of Assessed Value



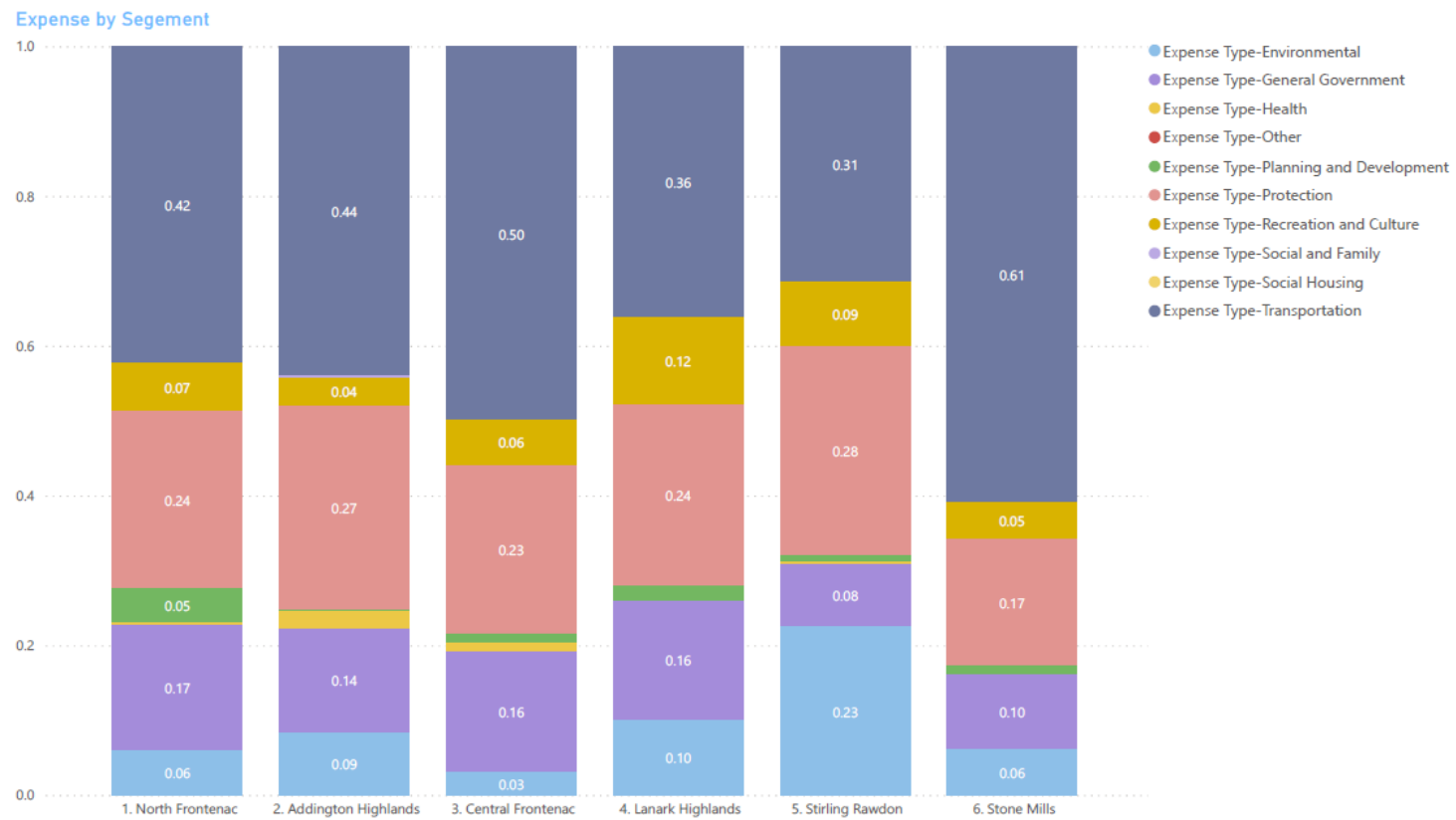
# Comparative Analysis (continued)

## Debt per Household



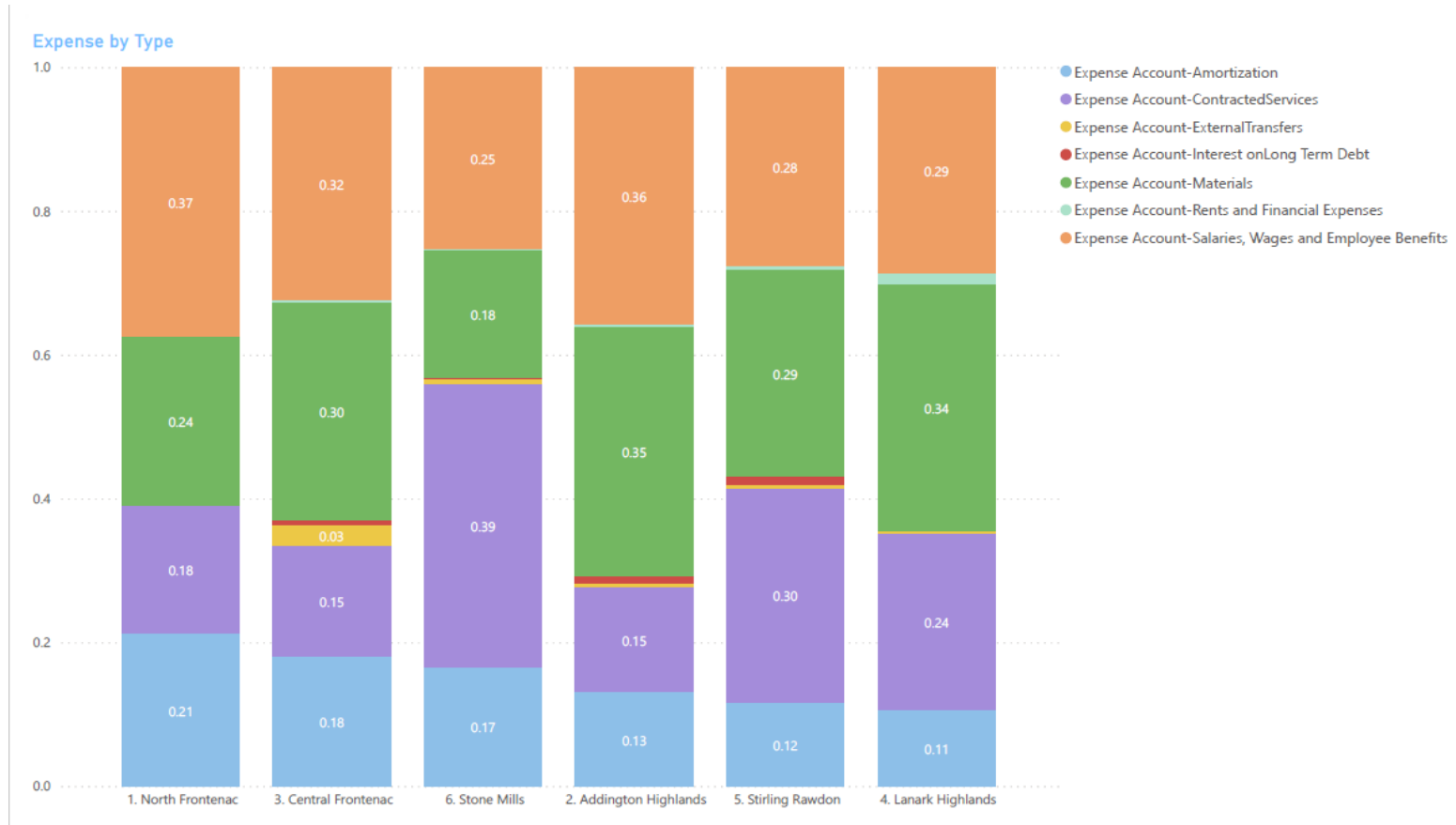
# Comparative Analysis (continued)

## Operating expenses by segment



# Comparative Analysis (continued)

## Operating expenses by type



# Appendices

## Content

**Appendix 1: Other Required Communications**

**Appendix 2: KPMG's system of quality control**

**Appendix 3: Technology in the Audit**

**Appendix 4: Audit and Assurance Insights**



# Appendix 1: Other Required Communications

## Audit Quality in Canada

The reports available through the following links were published by the Canadian Public Accountability Board to inform audit committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2020 Annual Inspections Results](#)

## Representations of management

In accordance with professional standards, a copy of the management representation letter was provided to Management.

# Appendix 2: How do we deliver audit quality?



**Quality** essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

**‘Perform quality engagements’** sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

We define **‘audit quality’** as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.



**Doing the right thing. Always.**

# Appendix 3: Technology in the Audit

We continue to utilize technology to enhance the quality and effectiveness of the audit.

Technology	Areas of the audit where Advance Technology routines were used	Results and insights
<p><b>KPMG Clara Client Collaboration</b></p>	<p>We utilized our online data transfer site; allowing us to track, update and share electronic information securely and efficiently.</p>	<p>Enabled the audit team and management to complete the audit remotely with minimal disruption.</p>
<p><b>Journal Entry Analysis</b></p>	<p>We utilized KPMG application software (IDEA) to evaluate the completeness of the journal entry population through a roll-forward of all accounts.</p> <p>We utilized computer-assisted audit techniques (CAATs) to analyze journal entries and apply certain criteria to identify potential high-risk journal entries for further testing.</p>	<p>There were no issues or anomalies identified as a result of the performance of these procedures.</p>

# Appendix 4: Audit and Assurance Insights

Our latest thinking on the issues that matter most to audit committees, board of directors and management.

Featured insight	Summary
<a href="#">KPMG Audit &amp; Assurance Insights</a>	Curated research and insights for audit committees and boards
<a href="#">Accelerate</a>	The key issues driving the audit committee agenda in the time of COVID-19
<a href="#">Board Leadership Centre</a>	Supporting you in your Director role
<a href="#">Current Developments</a>	Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook.
<a href="#">KPMG Global IFRS Institute</a>	The latest news, insights and guidance for boards, audit committee members, investors and all stakeholders about the evolving global financial reporting framework.
<a href="#">KPMG Climate Change Financial Reporting Resource Centre</a>	Our climate change resource centre provides FAQs to help you identify the potential financial statement impacts for your business.
<a href="#">20 predictions - KPMG Canada (home.kpmg)</a>	20 predictions of how society, technology, markets and regulation could evolve in the next 20 years. The world around us is being transformed by technology. If so much can change in such a short time, what do the next 20 years have in store?
<a href="#">The ESG journey: Lessons from the boardroom and C-suite</a>	To build on our work in ESG, strategy and the long view, the Board Leadership Center interviewed directors and officers of major corporations, including Morgan Stanley, Tyson Foods, Ford Motor, Microsoft, Mars, and Whirlpool, among others.
<a href="#">ESG, strategy, and the long view</a>	To help boards understand and shape the total impact of the company's strategy and operations externally—on the environment, the company's consumers and employees, the communities in which it operates, and other stakeholders—and internally, on the company's performance, this paper presents a five-part framework.
<a href="#">Inclusion and diversity practices</a>	Getting started on the inclusion and diversity journey. Unique inclusion and diversity considerations for boards.



[kpmg.ca/audit](https://kpmg.ca/audit)

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KPMG member firms around the world have 227,000 professionals, in 146 countries.



Consolidated Financial Statements of

**CORPORATION OF THE  
TOWNSHIP OF NORTH  
FRONTENAC**

Year ended December 31, 2021

DRAFT

Consolidated Financial Statements of

## **CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC**

Year ended December 31, 2021

### **CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC**

	Page
Management's Responsibility for the Consolidated Financial Statements	1
Independent Auditors' Report	2
Consolidated Statement of Financial Position	5
Consolidated Statement of Operations	6
Consolidated Statement of Change in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Notes to Consolidated Financial Statements	9

### **TRUST FUNDS**

Independent Auditors' Report	25
Statement of Financial Position	28
Statement of Continuity	28
Notes to Financial Statements	29

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

The accompanying consolidated financial statements of the Corporation of the Township of North Frontenac (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. The significant accounting policies are described in summary in note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township'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 consolidated financial statements. These systems are monitored and evaluated by management.

Personnel and audit committee meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Township. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.

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Cheryl Robson  
Chief Administrative Officer

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Kelly Watkins  
Treasurer

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of North Frontenac

### ***Opinion***

We have audited the consolidated financial statements of the Corporation of the Township of North Frontenac (the "Entity"), which comprise:

- the consolidated statement of financial position as at December 31, 2021;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2021, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity'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 the Entity 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

(date)

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

## Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets:		
Cash	\$ 8,330,087	\$ 9,068,449
Taxes receivable	769,928	853,028
Trade and other receivables	2,357,412	2,325,062
	11,457,427	12,246,539
Financial liabilities:		
Accounts payable and accrued liabilities	621,794	1,166,667
Deferred revenue - obligatory reserve funds (note 2)	1,473,098	1,225,547
Deferred revenue - other	120,137	103,802
Long-term debt (note 3)	591,565	619,735
Landfill closure and post-closure costs (note 4)	1,630,549	1,656,888
	4,437,143	4,772,639
Net financial assets	7,020,284	7,473,900
Non-financial assets:		
Tangible capital assets (note 12)	22,611,284	20,738,671
Prepaid expenses	38,419	10,658
	22,649,703	20,749,329
Contingencies (note 10)		
Commitments (note 11)		
Accumulated municipal equity (note 13)	\$ 29,669,987	\$ 28,223,229

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

On behalf of Council:

\_\_\_\_\_ Councillor Gerry Martin, Chair of the Personnel-Audit Committee

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

## Consolidated Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 9)	2021	2020
<b>Revenue:</b>			
Net taxation and payments-in-lieu	\$ 6,434,898	\$ 6,391,411	\$ 6,254,972
Transfer payments	1,817,100	1,817,100	1,777,700
Government grants	1,231,562	850,962	2,300,036
User charges	537,820	675,393	569,716
Revenue from municipalities	35,550	41,384	37,489
Penalties and interest on taxes	140,000	136,725	114,199
Other	76,835	93,548	40,515
Investment income	20,000	72,515	92,133
	10,293,765	10,079,038	11,186,760
<b>Expenses (note 5):</b>			
General government	2,123,840	1,445,789	1,379,558
Protection to persons and property	1,829,118	1,944,133	1,939,735
Transportation services	2,632,365	3,516,592	3,452,945
Environmental services	626,017	633,753	630,228
Landfill closure and post-closure (recovery)	–	(26,339)	(123,467)
Cemeteries	9,700	21,745	21,423
Recreation and culture	514,615	588,146	534,807
Planning and development	542,774	508,461	379,569
Total expenses	8,278,429	8,632,280	8,214,798
Surplus for the year	2,015,336	1,446,758	2,971,962
Accumulated municipal equity, beginning of year	–	28,223,229	25,251,267
Accumulated municipal equity, end of year (note 13)	\$ –	\$ 29,669,987	\$ 28,223,229

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

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 9)	2021	2020
Surplus for the year	\$ 2,015,336	\$ 1,446,758	\$ 2,971,962
Acquisition of tangible capital assets	(4,809,028)	(4,078,114)	(3,456,146)
Amortization of tangible capital assets	–	1,721,010	1,750,353
Loss on disposal of assets	–	484,491	–
	(2,793,692)	(425,855)	1,266,169
Change in prepaid expenses	–	(27,761)	21,668
Change in net financial assets	(2,793,692)	(453,616)	1,287,837
Net financial assets, beginning of year	–	7,473,900	6,186,063
<b>Net financial assets, end of year</b>	<b>\$ (2,793,692)</b>	<b>\$ 7,020,284</b>	<b>\$ 7,473,900</b>

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

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

## Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Surplus for the year	\$ 1,446,758	\$ 2,971,962
Items not involving cash:		
Amortization of tangible capital assets	1,721,010	1,750,353
Loss on disposal of assets	484,491	-
Change in landfill closure and post-closure costs	(26,339)	(123,467)
Change in non-cash assets and liabilities:		
Taxes receivable	83,100	(50,942)
Trade and other receivables	(32,350)	(1,717,409)
Accounts payable and accrued liabilities	(544,872)	(82,078)
Deferred revenue - obligatory reserve funds	247,550	117,546
Deferred revenue - other	16,335	38,079
Prepaid expenses	(27,761)	21,668
Net change in cash from operating activities	3,367,922	2,925,712
Capital activities:		
Cash used to acquire tangible capital assets	(4,078,114)	(3,456,146)
Financing activities:		
Repayments of long-term debt	(28,170)	(28,169)
Decrease in cash	(738,362)	(558,603)
Cash, beginning of year	9,068,449	9,627,052
Cash, end of year	\$ 8,330,087	\$ 9,068,449

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

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements

Year ended December 31, 2021

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## 1. Accounting policies:

The consolidated financial statements of the Corporation of the Township of North Frontenac (the "Township") are prepared by management, in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Township are as follows:

### (a) Basis of consolidation:

- (i) The consolidated financial statements reflect the assets, liabilities, revenue and expenses and fund balances of the current, capital and reserves and reserve funds of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Township and which are owned or controlled by the Township. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

All interfund assets, liabilities and revenue and expenses have been eliminated.

### (ii) Accounting for upper tier and school board transactions:

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

### (iii) Trust funds:

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the Trust Funds statement of financial position and statement of continuity.

### (b) Deferred revenue - obligatory reserve funds:

The Township receives restricted contributions under the authority of provincial legislation and township by-laws. These funds, by nature, are restricted in their use and until applied to applicable expenses are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

### (c) Deferred revenue - other:

Deferred revenue represents government transfers, service charges and user fees which have been collected but for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the services are performed.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

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## 1. Accounting policies (continued):

### (d) Landfill closure and post closure costs:

The Township accrues landfill closure and post-closure care requirements that have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a seventy year period using the best information available to management.

Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

### (e) Use of estimates:

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Significant estimates include the liabilities for landfill closure and post-closure costs.

### (f) Government transfers:

Government transfers are recognized as revenue in the consolidated financial statements when the transfer is authorized, any eligibility criteria are met and reasonable estimate of the amounts can be made except when and to the extent that stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

### (g) Basis of accounting:

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

### (h) 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.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 1. Accounting policies (continued):

### (h) Non-financial assets (continued):

#### (i) Tangible capital assets:

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

Asset	Useful Life - Years
Land improvements	15 to 25
Buildings	50
Vehicles, machinery and equipment	7 to 25
Furniture and fixtures	5 to 20
Roads and bridge infrastructure	10 to 45

Assets under construction are not amortized until the asset is available for productive use.

#### (ii) Contributions of tangible capital assets:

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

#### (iii) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

#### (iv) Leased tangible capital assets:

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

#### (i) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved tax rates and the anticipated assessment related to the current year. Taxes levied on behalf of others in a flow-through arrangement are not reported on the consolidated statement of operations.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 2. Deferred revenue - obligatory reserve funds:

A requirement of the Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial and municipal legislation restricts how these funds may be used. The balances in the obligatory reserve funds of the Township are summarized below:

	2021	2020
Balance, beginning of year	\$ 1,225,547	\$ 1,108,002
Federal gas tax county	252,230	186,428
Development contributions	62,730	34,346
Ontario community infrastructure fund	304,907	304,907
Building fund	30,460	-
Investment income	8,900	10,177
Utilization of funds	(411,676)	(418,313)
<b>Balance, end of year</b>	<b>\$ 1,473,098</b>	<b>\$ 1,225,547</b>

	2021	2020
Analyzed as follows:		
Federal gasoline tax	\$ 1,113,109	\$ 939,076
Recreation land	275,113	232,441
Ontario community infrastructure fund	54,416	54,030
Building department	30,460	-
	<b>\$ 1,473,098</b>	<b>\$ 1,225,547</b>

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

### 3. Long-term debt:

- (a) The balance of long-term debt reported on the consolidated statement of financial position is made up of the following:

	2021	2020
Loan for the municipal building, repayable in semi-annual payments bearing interest at 3.24% and due December 2042	\$ 591,565	\$ 619,735

- (b) Principal due on long-term liabilities is summarized as follows:

2022	\$ 28,170
2023	28,170
2024	28,170
2025	28,170
2026	28,170
Thereafter	450,715
	<b>\$ 591,565</b>

- (c) Interest expense on long-term debt in 2021 amounted to \$19,851 (2020 - \$20,821).
- (d) The long-term debt issued in the name of the Township, has been approved by by-law. The annual principal and interest payments required to service this debt are within the annual debt replacement limit prescribed by the Ministry of Municipal Affairs.

### 4. Landfill closure and post-closure costs:

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

#### 4. Landfill closure and post-closure costs (continued):

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, treatment and monitoring of leachate, monitoring ground water and surface water, gas monitoring and recovery, and ongoing maintenance of various control systems, drainage systems and final cover. The reported liability is based on estimates and assumptions with respect to events extending over a seventy year period using the best information available to management. Future events will result in changes to the estimated total expenses, capacity used or total capacity and the estimated liability and will be recognized prospectively, as a change in estimate, when applicable.

Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure monitoring activities using an assumed rate of 1.7% (2020 – 1.7%) for inflation and a discount factor of 4% (2020 - 4%). The estimated total landfill closure and post-closure expenses are estimated to be \$2,335,498 (2020 - \$2,462,994). The Township currently has five active and two inactive landfill sites, as well as two transfer sites. For sites that are still active, the estimated liability for these expenses is recognized as the landfill sites' capacity is used. For sites that are inactive, the estimated liability for these expenses is recognized immediately. Included in liabilities at December 31, 2021 is an amount of \$1,630,549 (2020 - \$1,656,888) with respect to landfill closure and post-closure obligations recognized to date.

The estimated average remaining capacity of the landfill sites is 60% (2020 - 61%) of the total estimated capacity and the estimated average remaining life of the landfill sites is 45 years (2020 - 38 years), after which the period for post-closure care is estimated to be 25 years.

#### 5. Expenses:

Expenses by object classification are as follows:

	2021	2020
Salaries, wages and benefits	\$ 3,236,330	\$ 3,058,736
Materials and supplies	2,184,217	2,069,323
Services, rents, contracted services and financial services	1,517,062	1,459,853
Landfill closure and post-closure recovery	(26,339)	(123,467)
Amortization	1,721,010	1,750,353
	\$ 8,632,280	\$ 8,214,798

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 6. Operations of school boards and the County of Frontenac:

During 2021, requisitions were made by the school boards and the County of Frontenac requesting the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	School Boards		County of Frontenac	
	2021	2020	2021	2020
Amounts requisitioned and collected	\$ 1,484,408	\$ 1,490,244	\$ 1,765,594	\$ 1,733,594

## 7. Pension agreement:

The Township makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer pension plan on behalf of 35 (2020 - 33) members of its staff. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit. The last available report was as at December 31, 2021, at that time, the plan reported a \$3.1 billion actuarial deficit (2020 - \$4.3 billion actuarial deficit).

The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employee based on length of service and rates of pay.

Contributions for employees with a normal retirement age of 65 are being made at a rate of 9.0% (2020 - 9.0%) for earnings up to the annual maximum pensionable earnings and at a rate of 14.6% (2020 - 14.6%) for earnings greater than the annual maximum pensionable earnings.

The amount contributed to OMERS for 2021 current services was \$195,522 (2020 - \$188,376) and is included on the consolidated statement of operations.

## 8. Trust funds:

Trust funds administered by the Township at year end amount to \$110,423 (2020 - \$112,514). Trust funds are reported separately on the Trust Funds statement of financial position and statement of continuity.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 9. Budget figures:

The budget data presented in these consolidated financial statements is based upon the 2021 operating and capital budgets approved by Council on March 20, 2021. Amortization was not contemplated on development of the budget and, as such, has not been included. The approved budget to the budget figures reported in these consolidated financial statements is listed below.

	2021 Budget
Reported on consolidated statement of operations:	
Operating revenue	\$ 10,293,765
Operating expenses	8,278,429
<b>Total budgeted surplus on consolidated financial statements</b>	<b>\$ 2,015,336</b>
Budget not reported on consolidated statements:	
Capital costs	\$ 4,809,028
Reserve and reserve fund transfers, net	(2,793,692)
<b>Total budgeted deficit not reported on consolidated financial statements</b>	<b>\$ 2,015,336</b>

## 10. Contingencies:

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2021, management believes that the Township has valid defences and appropriate insurance coverage in place. In the opinion of management, the aggregate amount of any potential liability is not expected to have a material effect on the Township's financial position.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 11. Commitments:

- (a) The Township entered into an agreement with the Ontario Provincial Police for the provision of police services. The total expense included on the consolidated statement of operations for the year ended December 31, 2021 is \$834,275 (2020 - \$844,210). The Ministry of Community and Safety and Correctional Services has developed a new cost-recovery billing model that was implemented January 1, 2015, that includes two components, base policing for items such as crime prevention, proactive policing, officer training and administrative duties that will make up approximately 60%, with the second component for reactive calls for services that make up the remaining 40% of the cost invoiced.
- (b) The Township entered an agreement to create and govern the Joint Fire Committee for the Kaladar/Barrie Fire Department with the Township of Addington Highlands on September 22, 2018 for the provision of shared fire services to both townships. Each year by March 1, a budget will be submitted for approval from both Councils and an apportionment of costs to each will be included at a formula of 50%. Assets purchased under this agreement will be owned jointly at 50%. This agreement will be in effect until a new agreement is undertaken. The 50% costs are included as part of the Protection to Persons and Property expense on the consolidated statement of operations in the amount of \$252,095 (2020 - \$247,045).

## 12. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Disposals, transfers and adjustments	Balance at December 31, 2021
Land	\$ 976,795	\$ -	\$ -	\$ 976,795
Land improvements	849,569	-	-	849,569
Buildings	6,163,963	143,420	-	6,307,383
Vehicles and machinery	4,976,926	588,967	43,927	5,521,966
Equipment	2,306,035	102,627	95,709	2,312,953
Furniture and fixtures	258,678	6,582	1,090	264,170
Roads and bridge infrastructure	80,225,394	2,689,802	-	82,915,196
Assets under construction	760,330	546,716	457,594	849,452
<b>Total</b>	<b>\$ 96,517,690</b>	<b>\$ 4,078,114</b>	<b>\$ 598,320</b>	<b>\$ 99,997,484</b>

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 12. Tangible capital assets (continued):

Accumulated amortization	Balance at December 31, 2020	Amortization expense	Disposals transfers and adjustments	Balance at December 31, 2021
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	365,772	42,511	-	408,283
Buildings	2,159,958	159,823	-	2,319,781
Vehicles and machinery	2,551,786	301,287	34,571	2,818,502
Equipment	1,694,367	101,699	78,168	1,717,898
Furniture and fixtures	182,492	14,011	1,090	195,413
Roads and bridge infrastructure	68,824,644	1,101,679	-	69,926,323
Assets under construction	-	-	-	-
<b>Total</b>	<b>\$ 75,779,019</b>	<b>\$ 1,721,010</b>	<b>\$ 113,829</b>	<b>\$ 77,386,200</b>

	Net book value December 31, 2021	Net book value December 31, 2020
Land	\$ 976,795	\$ 976,795
Land improvements	441,286	483,797
Buildings	3,987,602	4,004,005
Vehicles and machinery	2,703,464	2,425,140
Equipment	595,055	611,668
Furniture and fixtures	68,757	76,186
Roads and bridge infrastructure	12,988,873	11,400,750
Assets under construction	849,452	760,330
<b>Total</b>	<b>\$ 22,611,284</b>	<b>\$ 20,738,671</b>

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 13. Accumulated municipal equity:

Accumulated municipal equity consists of individual fund surplus and reserves and reserve funds as follows:

	2021	2020
Surplus	\$ 150,000	\$ 150,000
Invested in tangible capital assets	22,611,284	20,738,671
Long-term debt	(591,565)	(619,735)
Landfill and post-closure costs	(1,630,549)	(1,656,888)
	20,539,170	18,612,048
Reserves set aside for specific purposes by Council:		
Working capital	150,000	150,000
Other	-	3,649
Total reserves	150,000	153,649
Reserve funds set aside for specific purposes by Council:		
Protection	104,667	154,771
Roads	1,867,430	2,834,005
Environmental	675,411	641,258
Capital contingency/acquisition	1,378,164	1,203,881
General government contingency	639,152	672,201
Accessibility contingency	21,410	21,258
Cemeteries contingency	54,861	61,534
Waste and recycling	95,018	110,565
Infrastructure sustainability	3,356,745	3,018,783
Protection contingency	295,110	298,875
Parks and recreation contingency	467,997	420,690
Planning contingency	24,852	19,711
Total reserve funds	8,980,817	9,457,532
Accumulated municipal equity	\$ 29,669,987	\$ 28,223,229

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

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## 14. Segmented information:

The Township is a municipal government institution that provides a range of services to its citizens, including police, fire, transportation, recreational and environmental. For management reporting purposes the Township's operations and activities are organized and reported by department. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Township services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) General Government:

Includes corporate services and governance of the Township. Administration is responsible for human resource management. Support to Council for policy development, by-law development in compliance with the Municipal Act, tax billing and collection responsibilities, financial management reporting, monitoring and overall budget status is provided as well as frontline reception and customer service.

(b) Protection Services:

Includes policing, fire protection, conservation authority, protective inspection and control and emergency measures. The mandate of police services is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. Fire protection includes detection, extinguishing and suppression services; emergency medical first response; and prevention education and training programs. Inspection and control includes building inspection, by-law enforcement and dog control services.

(c) Transportation Services:

This department provides the winter and summer maintenance, the repair and the construction of the municipal roads system including bridges and culverts and is responsible for streetlights.

(d) Environmental Services:

Includes the management and maintenance of the five active and two transfer stations, and two inactive landfill sites.

(e) Parks and Recreation:

Provides services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure programs and facilities including community halls, libraries and parks.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

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## 14. Segmented information (continued):

(f) Planning and Development:

Manages rural development for business interests, environmental concerns, heritage matters, local neighbourhoods and community development. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of the building code, the zoning by-law and official plan, and the provision of geomatics services.

(g) Cemeteries:

Includes the management and maintenance of municipal cemeteries.

For each segment separately reported, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. These municipal services are funded primarily by taxation such as property tax revenue. Taxation and payments-in-lieu of taxes, penalties and interest, investment income and unconditional grants apportioned to these services based on the net surplus. Certain government transfers, transfer from other funds, and other revenue have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 14. Segmented information (continued):

### 2021

	General government	Protection services	Environmental services	Transportation services	Parks and recreation	Planning and development	Cemeteries	Total
Revenue:								
Government conditional grants	\$ 164,876	\$ -	\$ 61,657	\$ 620,706	\$ 3,723	\$ -	\$ -	\$ 850,962
Revenue from other municipalities	-	3,863	37,521	-	-	-	-	41,384
User fees	12,370	176,580	69,836	28,445	324,338	59,474	4,350	675,393
Other	6,872	27,112	6,522	45,478	42	6,166	1,356	93,548
	184,118	207,555	175,536	694,629	328,103	65,640	5,706	1,661,287
Expenses:								
Salaries, wages and employee benefits	895,689	369,616	377,883	1,044,860	204,717	338,983	4,582	3,236,330
Materials	322,063	322,778	69,025	1,099,513	301,490	52,843	16,505	2,184,217
Contracted services	81,052	1,090,997	154,727	20,805	4,885	111,982	200	1,464,648
Transfer to others	-	44,060	-	-	-	-	-	44,060
Rents and financial expenses	8,354	-	-	-	-	-	-	8,354
Loss (gain) on disposals	-	-	-	-	-	-	-	-
Landfill closure and post-closure recovery	-	-	(26,339)	-	-	-	-	(26,339)
Amortization	138,631	116,682	32,118	1,351,414	77,054	4,653	458	1,721,010
	1,445,789	1,944,133	607,414	3,516,592	588,146	508,461	21,745	8,632,280
Excess of expenses over revenue	(1,261,671)	(1,736,578)	(431,878)	(2,821,963)	(260,043)	(442,821)	(16,039)	(6,970,993)
Funding through:								
Taxation								6,391,411
Penalties and interest								136,725
Investment income								72,515
Transfer payments								1,817,100
								8,417,751
Surplus for the year								\$ 1,446,758

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 14. Segmented information (continued):

### 2020

	General government	Protection services	Environmental services	Transportation services	Parks and recreation	Planning and development	Cemeteries	Total
<b>Revenue:</b>								
Government conditional grants	\$ 415,309	\$ -	\$ 75,775	\$ 1,805,294	\$ 3,658	\$ -	\$ -	\$ 2,300,036
Revenue from other municipalities	-	3,593	33,896	-	-	-	-	37,489
User fees	13,058	115,575	65,582	34,600	287,082	46,244	7,575	569,716
Other	13,632	17,888	-	719	-	5,452	2,824	40,515
	441,999	137,056	175,253	1,840,613	290,740	51,696	10,399	2,947,756
<b>Expenses:</b>								
Salaries, wages and employee benefits	872,209	313,694	359,953	1,048,864	183,719	278,312	1,985	3,058,736
Materials	265,344	347,014	70,162	1,053,625	272,936	42,749	17,493	2,069,323
Contracted services	45,760	1,094,933	169,638	54,687	1,616	53,855	1,487	1,421,976
Transfer to others	-	30,821	-	-	-	-	-	30,821
Rents and financial expenses	7,056	-	-	-	-	-	-	7,056
Loss (gain) on disposals	-	-	-	-	-	-	-	-
Landfill closure and post-closure costs	-	-	(123,467)	-	-	-	-	(123,467)
Amortization	189,189	153,273	30,475	1,295,769	76,536	4,653	458	1,750,353
	1,379,558	1,939,735	506,761	3,452,945	534,807	379,569	21,423	8,214,798
Excess of expenses over revenue	(937,559)	(1,802,679)	(331,508)	(1,612,332)	(244,067)	(327,873)	(11,024)	(5,267,042)
<b>Funding through:</b>								
Taxation								6,254,972
Penalties and interest								114,199
Investment income								92,133
Transfer payments								1,777,700
								8,239,004
Surplus for the year								\$ 2,971,962

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

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## 15. Impact of COVID-19 pandemic:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social distancing impact. At the time of approval of these financial statements, the entity has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Closure of administrative buildings at various times throughout fiscal 2021, based on public health recommendations
- Working from home requirements for those administrative staff able to do so
- Decrease in investment income as a result of market fluctuations
- Increase in government grants as a result of Safe Restart funding received in the amount of \$64,966

The Township continues to respond to the pandemic and plan for continued operational and financial impacts during the 2022 fiscal year and beyond. Management has assessed the impact of COVID-19 and believes there are no significant financial issues as the Township has access to sufficient financial resources to sustain operations in the coming year. The outcome and time frame to a recovery from the current pandemic is highly unpredictable, thus it is not practicable to estimate and disclose its financial effect on future operations at this time.

## 16. Comparative information:

Certain comparative information has been reclassified to conform to the financial statement presentation adopted in the current year.

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of North Frontenac

### ***Opinion***

We have audited the financial statements of the trust funds of the Corporation of the Township of North Frontenac (the “trust funds”), which comprise:

- the statement of financial position as at December 31, 2021;
- the statement of continuity for the year then ended; and
- notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the trust funds as at December 31, 2021, and its statement of continuity 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 auditors’ report.

We are independent of the trust funds in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Those charged with governance are responsible for overseeing the trust funds' 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 the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the trust funds' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust funds' 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 the trust funds to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

(date)

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

## TRUST FUNDS

### Statement of Financial Position

December 31, 2021, with comparative information for 2020

Name of Fund	Cemetery	Perpetual Care	2021 Total	2020 Total
<b>Assets</b>				
Current assets:				
Cash and short-term investments	\$ –	\$ 110,423	\$ 110,423	\$ 110,164
Accounts receivable	–	–	–	2,350
	–	110,423	110,423	112,514
<b>Fund Balances</b>				
Fund balances	\$ –	\$ 110,423	\$ 110,423	\$ 112,514

### Statement of Continuity

Year ended December 31, 2021, with comparative information for 2020

Name of Fund	Cemetery	Perpetual Care	2021 Total	2020 Total
Balance, beginning of year	\$ –	\$ 112,514	\$ 112,514	\$ 110,084
Contributions	–	–	–	3,100
Interest earned	–	1,025	1,025	1,072
Transfer to Township	–	(866)	(866)	(1,742)
Disbursements	–	(2,250)	(2,250)	–
Balance, end of year	\$ –	\$ 110,423	\$ 110,423	\$ 112,514

The accompanying notes are an integral part of this financial statement.

# CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

## TRUST FUNDS

Notes to Financial Statements

Year ended December 31, 2021

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### 1. Significant accounting policies:

The financial statements of the Corporation of the Township of North Frontenac Trust Funds (the "Trust Funds") are prepared by management in accordance with Canadian public sector accounting standards.

(a) Basis of presentation:

These statements reflect the assets, liabilities, revenue and expenses of the Trust Funds.

(b) Basis of accounting:

Revenue and expenses are recorded on an accrual basis.

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

(c) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

### 2. Statement of cash flows:

A statement of cash flows has not been included in these financial statements as it would not provide additional meaningful information.

Date April 29, 2022



Resolution # 180-22

**Resolution of the Council of the  
Corporation of the Township of North Frontenac**

**Moved By:**  
Deputy Mayor Martin

**Seconded By:**  
Councillor Hermer

**Whereas** Council passed Resolution #509-21 instructing the Treasurer to research the possibility of future Council members having a medical benefits package and the Personnel and Audit Committee passed Resolution #18-21 instructing the Treasurer to work with Gallagher to test the market for plan improvements including possible post-retirement benefits and report back to the P&A Committee for Council's consideration prior to the May 2022 benefit renewal;

**Therefore Be It Resolved That** Council receives the email from the Treasurer advising the review will not be completed prior to the May 2022 renewal date with the current provider and benefits will continue with current provider and Gallagher has been working on testing the market and looking at options for Council benefits and post-retirement benefits. It is anticipated Gallagher will have information to present to the Personnel and Audit Committee in May for Council's consideration in June.

**Carried**

Mayor



# Better Begins with Gallagher

Township of North Frontenac & Gallagher Benefit Services Canada

May 26<sup>th</sup> 2022



Insurance | Risk Management | Consulting

# Key Priorities



## Introduction to Gallagher Group Benefit Services

- Quick Introduction to Gallagher in Canada – An extension of your team

## Township of North Frontenac

- Early Retiree Class
  - Eligibility and Plan Design
- All employees of Township of North Frontenac
  - Opportunities for plan enhancements – Gallagher Benchmark Review
  - Gallagher recommendation for new Insurance Carrier
  - Gallagher recommendation for plan enhancements with new Insurance Carrier
- Town Councillor Benefits Options
  - Group Benefit Plan Eligibility and Design
  - Gallagher recommendation – Healthcare Spending Account

## Proactive approaches – Thought Leadership

- Gallagher Innovation, client Value-Adds and Differentiators
- Gallagher Core Consulting Services

# About Gallagher



Consulting expertise Nationally – An Extension of your team

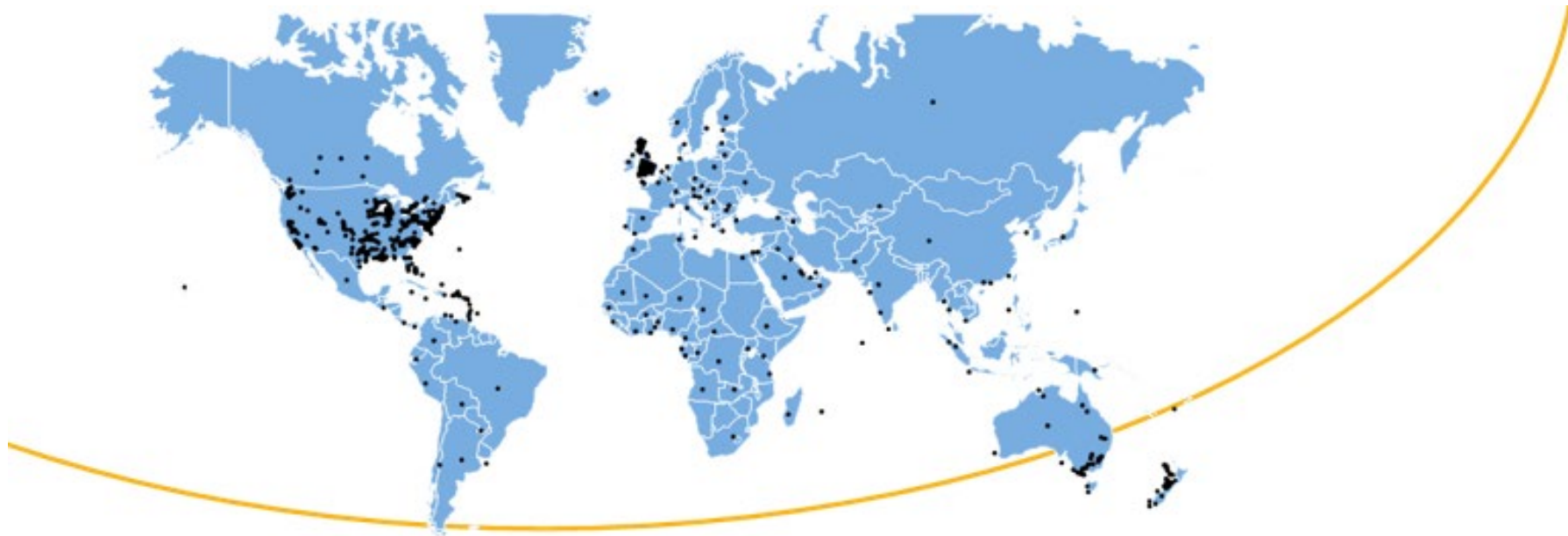


We strive to take a more hands-on, personal, proactive approach to our clients and their organizations.

Today, Arthur J. Gallagher has over 30,000 employees in more than 150 countries, working fluidly across our areas of expertise.

With over 350 benefits, retirement and compensation professionals across Canada in 35 offices, we are united in this commitment: to provide a level of service that will never be found anywhere else.





## Globally Known, Locally Grown

Our clients benefit from the bench strength of a global consulting firm, with the advantage of having a local, service focused, boutique experience that is unmatched in the market place.

We have built a reputation as one of the top consulting firms in the world, but our team is home grown here in Ottawa, Ontario and throughout Canada.



# Early Retiree Class

## Eligibility and Plan Design

- As of May 26<sup>th</sup> 2022, there would be no eligible plan member from Township of North Frontenac’s benefit plan that would meet the eligibility requirements until 2025, unless individuals have previous qualified experience.
- The recommended plan design would mirror the existing health and dental plan, however, there would be no LTD coverage and no AD&D coverage. There would be a reduced Life Insurance benefit, overall prescription drug cap and reduced Out of Country Travel Coverage amount.
- Since no one is currently eligible for this plan, this plan would need to be quoted in the future, using an eligible plan members census data to provide the Township with rates for consideration.

Proposed Early Retiree Benefit Plan Eligibility & Design	
General Information	
Carrier and Policy Number	None at this time
Early Retiree Age	Minimum age 60, max age 65
Minimum years of service	20 years
Employee Status Eligibility	Must be a Full-Time employee
OMERS Eligibility	Must maintain an unreduced OMERS Pension
Termination age	end of the month of the retiree's 65th birthday
Common Law Spouse	12 months co-habitation
Dependent Child	Age 21; 25 if full-time student
Basic Life	
Benefit Amount	Flat \$25,000
Benefit Overall Maximum	N/A
Non-Evidence Maximum	N/A
Reduction	N/A
Benefit Termination	end of the month of the retiree's 65th birthday

# All Employees of the Township of North Frontenac



## Opportunities for Plan Enhancements - Gallagher Benchmark Review

General						
	North Frontenac	Comparators		Public Entity, in Ontario, with Fewer than 50 Employees		Position
General	Response	%	Average Response	%	Average Response	
Spousal & Dependent Coverage Amount	Optional (Employee Paid Only)	60.0%	None	81.6%	Spouse = \$10,000, dependant = \$5,000	Opportunity
Coinsurance	80% coinsurance	80.0%	100% coinsurance	42.7%	100% coinsurance	Opportunity
Coinsurance	80.0%	60.0%	100.0%	60.4%	100% coinsurance	Opportunity
Vision Care Coverage Amount	\$250/24 months	100.0%	\$300-\$500/24 months	31.3%	\$200/24 months	Opportunity
Basic/Preventative	80% coinsurance	80.0%	100% coinsurance	48.7%	80% or 85% coinsurance	Opportunity
Major	None	80.0%	50-60% coinsurance	51.8%	50% or 55% coinsurance	Opportunity
Combined Annual Maximum	\$1,500 (Basic Only)	40.0%	\$2,000-\$2,500 Combined Maximum	100.0%	No (Separate Maximums for each Dental Coverage)	Opportunity
Orthodontics	None	80.0%	Yes	44.6%	No coverage	Opportunity
Survivor Period	None	60.0%	24 months	55.6%	24 months	Opportunity

*Please note: The opportunities presented in this chart were provided to Council in the original Benefit Plan Benchmark presentation that was part of the Pay Equity Review.*



# Gallagher Recommendation

## Township of North Frontenac – New Insurance Carrier – Canada Life

Benefit	Volume	Current Rates eff May 1, 2022		Canada Life		Carrier Option # 2		Carrier Option # 3	
		Renewal Rates		Rate	Premium	Rate	Premium	Rate	Premium
		Rate	Premium						
<b>Life Insurance</b>	3,670,000	0.225	\$825.75	0.460	\$1,688.20	0.37	\$1,357.90	0.412	\$1,512.04
<b>AD &amp; D</b>	3,670,000	0.034	\$124.78	0.050	\$183.50	0.05	\$183.50	0.053	\$194.51
<b>LTD</b>	99,850	4.082	\$4,075.88	2.460	\$2,456.31	3.290	\$3,285.07	2.665	\$2,661.00
<b>Health Care</b>									
<b>Single</b>	5	59.68	\$298.40	74.22	\$371.10	79.93	\$399.65	83.27	\$416.35
<b>Family</b>	24	159.71	\$3,833.04	195.47	\$4,691.28	213.28	\$5,118.72	222.43	\$5,338.32
<b>Dental Care</b>									
<b>Single</b>	5	27.89	\$139.45	20.92	\$104.60	23.83	\$119.15	27.55	\$137.75
<b>Family</b>	23	69.72	\$1,603.56	52.29	\$1,202.67	59.57	\$1,370.11	68.85	\$1,583.55
<b>Telemedicine</b>	29	Not Included (extra cost)			Included		Included	Not Included (extra cost)	
<b>Second Opinion</b>	29	Included			Included		Included	Included	
<b>Total Monthly Premium</b>			<b>\$10,900.86</b>		<b>\$10,697.66</b>		<b>\$11,834.10</b>		<b>\$11,843.52</b>
<b>Percentage Change</b>					<b>-1.9%</b>		<b>8.6%</b>		<b>8.6%</b>



# Gallagher Recommendation

## Plan Enhancements with New Carrier – Canada Life

Benefit	Volume	Canada Life		Plan Enhancement Recommendation 1		Plan Enhancement Recommendation 2	
		Rate	Premium	Rate	Premium	Rate	Premium
Life Insurance	3,670,000	0.460	\$1,688.20	0.460	\$1,688.20	0.460	\$1,688.20
AD & D	3,670,000	0.050	\$183.50	0.050	\$183.50	0.050	\$183.50
Dependent Life	29	Not Inc with Current Plan Design		9.17	\$265.93	0.00	\$0.00
LTD	99,850	2.460	\$2,456.31	2.460	\$2,456.31	2.460	\$2,456.31
Health Care							
Single	5	74.22	\$371.10	74.22	\$371.10	74.22	\$371.10
Family	24	195.47	\$4,691.28	195.47	\$4,691.28	195.47	\$4,691.28
Dental Care							
Single	5	20.92	\$104.60	20.92	\$104.60	25.73	\$128.66
Family	23	52.29	\$1,202.67	52.29	\$1,202.67	64.32	\$1,479.28
<b>Total Monthly Premium</b>			<b>\$10,697.66</b>		<b>\$10,963.59</b>		<b>\$10,998.33</b>
<b>Percentage Change</b>					<b>2.5%</b>		<b>2.8%</b>
<b>Monthly Premium Change</b>					<b>\$265.93</b>		<b>\$300.67</b>
<b>Annual Premium Change</b>					<b>\$3,191.16</b>		<b>\$3,608.07</b>

	Canada Life
<b>NEM - Life Insurance</b>	410000 (Overall Max - \$750,000)
<b>NEM - LTD</b>	\$6,050 (Overall Max - \$10,000)
<b>Rate Guarantees</b>	Pooled Benefits: 28 mths Other Benefits: 16 mths
<b>Rate Cap - 1st Renewal</b>	15.0%
<b>Rate Cap - 2nd Renewal</b>	15.0%
<b>Stop Loss Pooling Limit</b>	\$10,000, 1st Dollar
<b>Target Loss Ratio</b>	76.07%

**Option 1:** Add Dependent Life \$15,000 Spouse, \$7,500 Child

**Option 2:** Add Major Dental coverage to 50%, \$2,000 combined maximum Basic and Major (routine coverage at 80%)

**Option 3:** Prescription Drugs at 80% coinsurance, 90% coinsurance with PocketPills or Costco - No Impact to quoted rates for this option.

*Please note: Canada Life would also include a new 24 month Survivor Period Coverage. Therefore, this would result in 4 plan enhancements. Out of Country Travel Insurance is included in the Health Care rates.*

# Town Councillor Benefit Options



## Group Benefit Plan Eligibility & Design

Benefit	Volume	Rates eff May 1, 2022		Canada Life without Town Councillors		Canada Life with Town Councillors	
		Renewal Rate	Rate	Rate	Premium	Rate	Premium
Life Insurance	3,670,000	0.225	\$825.75	0.460	\$1,688.20	0.460	\$1,688.20
AD & D	3,670,000	0.034	\$124.78	0.050	\$183.50	0.050	\$183.50
LTD	99,850	4.082	\$4,075.88	2.460	\$2,456.31	2.463	\$2,459.31
<b>Health Care</b>							
Single	5	59.68	\$298.40	74.22	\$371.10	81.81	\$409.05
Family	24	159.71	\$3,833.04	195.47	\$4,691.28	215.45	\$5,170.80
<b>Dental Care</b>							
Single	5	27.89	\$139.45	20.92	\$104.60	20.45	\$102.25
Family	23	69.72	\$1,603.56	52.29	\$1,202.67	51.12	\$1,175.76
Telemedicine	29		Included		Included		Included
Second Opinion	29		Included		Included		Included
<b>Total Monthly Premium</b>			<b>\$10,900.86</b>		<b>\$10,697.66</b>		<b>\$11,188.87</b>
<b>Percentage Change</b>					<b>-1.9%</b>		<b>2.6%</b>

BENEFITS	
Benefit	Benefit Termination
Life, AD&D	50% reduction at 65, terminates at age 70 or earlier retirement
LTD	Terminates at age 65 or earlier retirement
Travel	Terminates at age 70 or earlier retirement
Extended Health	Terminates at age 80 or earlier retirement
Dental	Terminates at age 80 or earlier retirement

*Please note: Due to the demographics of the current Town Councillors, the rates to have these individuals added to the plan are higher. In order to determine the rates with the new Town Councillors, we would require new census data. Additionally, the plan enhancement recommendations have not been calculated for the addition of Town Councillors to the main plan.*



# Town Councillor Benefit Options

## Gallagher Recommendation - Healthcare Spending Account with myHSA

An HSA (Private Health Services Plan) is a Canada Revenue Agency approved method to provide medical, dental, and vision benefits in a tax efficient manner. A corporation can write off 100% of the costs related to its HSA and all expenses reimbursed are tax-free to the employees.

				myHSA
<b>Admin Fee (%)</b>	N/A	13.75%	13%	10%
<b>Minimum HCSA/Employee/Year Dollar Amount</b>	N/A	\$50.00	Quoted at the requested \$1,000/Town Councillor	\$50.00
<b>Monthly Fee</b>	N/A	None	\$60/month	None
<b>Float Amount</b>	N/A	None	None	None
<b>Initial Deposit Amount</b>	N/A	None	\$583.33	None
<b>HCSA Available without core Health and Dental Plan</b>	N/A	Yes - Must have Life Coverage only	Yes	Yes

<b>myHSA CLAIM EXAMPLE -Township of North Frontenac</b>		ON
Enter Claim Amount	\$ 1,000	\$1,000.00
Enter Admin Fee	10.00%	\$100.00
<b>Taxes</b>		
GST/HST on Admin fee		\$13.00
PST on Admin Fee		\$0.00
PST on Claim Amount		\$0.00
RST 8% (on claim amount)		\$80.00
Insurance Premium Tax on Admin Fee		\$2.00
Insurance Premium Tax on Claim		\$20.00
Total Taxes Payable		\$115.00
<b>TOTAL Cost to Business</b>		<b>\$1,215.00</b>
<b>Cost of Admin + Tax</b>		<b>\$215.00</b>
<b>% of Claim Amount</b>		<b>21.5%</b>

*Please note: There is no age limit on an HSA*

# Gallagher Differentiators



## Gallagher Capabilities & Proprietary Tools

- Benefits Strategy and Benchmarking Survey
- Humaniq HR – 24/7 Online HR Resource tool
- Work Force Evaluation Tool
- Organizational Wellbeing Assessment Tool
- Salary Planning Survey
- Annual Canadian Guide to Employee Benefits, monthly Gallagher Better Works emails, Legislation updates, Canadian Trends Tour and many other webinars and learning opportunities.
- Fee based, specialized Gallagher Consultants available in fields such as HR, Pay Equity, Job Evaluation, Employee Communication, Executive Compensation, Wellbeing and much more.
- Executive Search, Leadership Coaching and Career Transition (Thrive Career Wellness Platform).
- Commercial Insurance – Consultative approach, considering six cost drivers of a client's risk management program.
- Individual Life Insurance, Key Person Insurance, Buy/Sell Agreements.
- Group Retirement Services

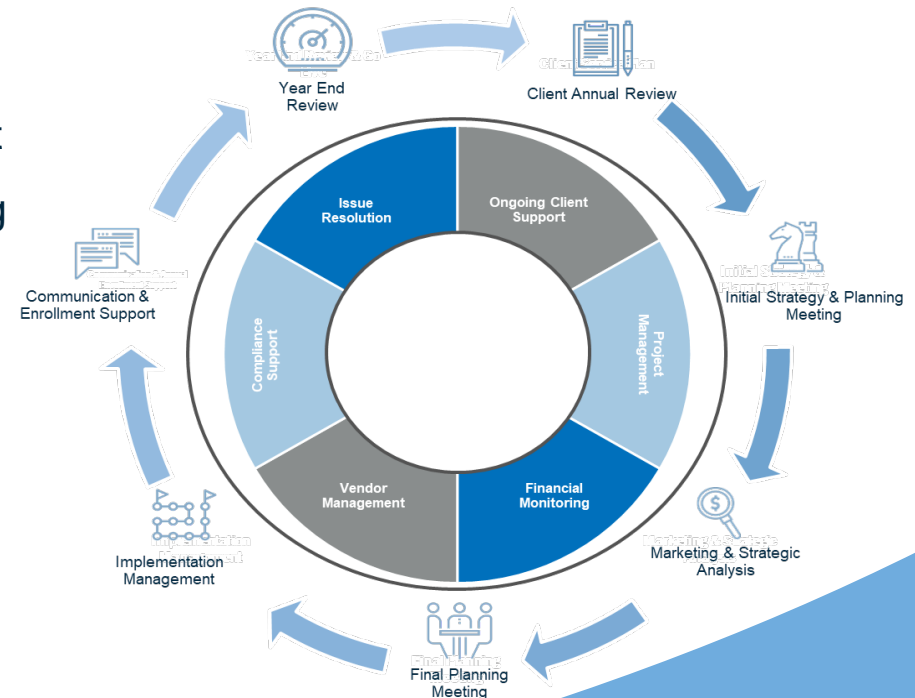
# Gallagher Core Consulting Services



## Gallagher Approach to Benefit Plan Consulting

Gallagher Benefits Services is the premier consulting firm in Canada, delivering world class services with global scope and a regional partner experience. Gallagher delivers the following as part of our standard services:

- Plan Philosophy, multi and annual year planning
- Benefit Plan Carrier selection, implementation and management
- Financial reporting on a semi annual and annual basis, including annual renewal negotiations
- Plan communication, employee communication support
- Plan administrative support (billing issues, claims escalation, system access, Carrier platform training etc.)
- Plan advocacy
- Plan compliance
- Employee transition support (benefits conversion and questions)





# Thank You!

Michael Poaps  
Group Benefit & Retirement Services Consultant  
11 Holland Ave Suite 410  
Ottawa, ON K1Y 4S1  
[Michael\\_poaps@ajg.com](mailto:Michael_poaps@ajg.com)  
C: 613-795-3360

Matthew Picciano  
Group Benefit & Retirement Services Consultant  
11 Holland Ave Suite 410  
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C: 613-292-6880



## Gallagher

Insurance | Risk Management | Consulting



that the salary structure and Employee Group Benefit Package is consistent with the Township's current and future needs; and to ensure legislation compliance;

**Be It Resolved That** the Personnel and Audit Committee receives for information the final report from Gallagher Consulting entitled "Township of North Frontenac Compensation Review Final Report" dated November 16, 2021;

**And That** Gallagher Consulting will be presenting their Report to Council on December 10, 2021 which proposes an estimated cost to implement the new 2021 proposed Salary Grid is \$30,204 (1.5% increase to current payroll); and this Grid was developed on the pay policy characteristics of fairness, compliance, competitiveness and affordability;

**And That** as recommended by the Consulting Firm the Personnel and Audit Committee recommend to Council they approve the following:

- To assist with recruitment and retention of qualified Employees, the new proposed Salary Grid is internally equitable, externally competitive and legislatively compliant; with harmonized hourly job rates for positions within each pay band having regard to the job evaluation and pay equity compliant results and market competitive rates; therefore, the new Salary Grid be implemented effective 2022 wherein incumbents will be assigned to the 2021 grid then and Cost of Living Adjustment (COLA) be applied thereafter;
- To ensure the Salary Grid structure and equity are maintained with an incremental increase between steps, the Salary Grid will be increased annually based on the August Consumer Price Index (CPI) and that percentage increase will be applied across the job rates;
- Due to COVID-19, inflation is unusually high; and that the Treasurer bring back the CPI our comparators are going to use for Council's consideration;
- As a public sector Employer, the Township is required to show evidence that pay equity has been achieved and maintained; and that this analysis identified no pay equity gaps, serves as evidence of pay equity maintenance and demonstrated that all female job classes within a pay band have the same or higher job rate as the male comparator job class within the same pay; and the Chief Administrative Officer (CAO) be instructed to post the Pay Equity Plan in all workplaces; and that the CAO continue to work with Gallagher to ensure compliance continues;

Generally the Township is competitive to the market comparators on aggregate for Employee Benefits; however, there are a number of identified opportunities for consideration to improve both coverage as well as plan administration; and the insurance marketplace is extremely competitive at this time; therefore, the Treasurer be instructed to work with Gallagher (as our assigned Broker of Record) free of charge, to test the market for plan improvements including possible post-retirement benefits and report back supported recommendations to improve value for money to the Personnel-Audit Committee on their recommendations for Council's consideration prior to the May 2022 renewal.

## 5. Delegations

None.







**Sent:** April 14, 2022 4:02 PM

**To:** Kelly Watkins <[Treasurer@northfrontenac.ca](mailto:Treasurer@northfrontenac.ca)>

**Subject:** Election Results

Good afternoon Kelly:

I am writing to let you know that you were not one of the successful candidates during the election for the Southeast Zone. While I am personally a bit disappointed, I wanted to let you know three specific things:

1. This election saw an extraordinarily high turnout. It was also extremely close. One would only need one hand to count the difference between the three candidates. Our returning officer who ran elections in Middlesex and Lambton Counties for more than 40 years said it was a close as any he could remember. It also meant four of us counted thrice to make sure.
2. There will be an opening in the Southeast Zone again next year. I truly hope that you will again consider putting your name forward.
3. Given how we came into each other's orbit - you have the Donna Herridge seal of good public finance after all - I am wondering if you would have any interest in becoming a volunteer instructor. There would be no cost to North Frontenac (we pick up the bill for travel, accommodation, meals, hospitality etc) and you would actually earn credits that can be used by colleagues for free training. There are also a few courses, particularly in our Academy for Municipal Asset Management, where instructors are compensated. Well-compensated I might add. I hope you will consider this.

If you have any questions, please let me know. If the instructor opportunity is of interest, I will connect you with my colleague Cherry Sales who can give you all of the details.

Regards,

Scott R. Butler  
Executive Director  
OGRA

**Sent:** March 15, 2022 3:03 PM

**To:** Kelly Watkins <[Treasurer@northfrontenac.ca](mailto:Treasurer@northfrontenac.ca)>

**Subject:** 2022 Annual Repayment Limit for: North Frontenac Tp (1042)

(Sent on behalf of Ruchi Parkash, Director (A), Municipal Finance Policy Branch,  
Ministry of Municipal Affairs and Housing)

Dear Treasurer,

Please find the following documents attached:

1. A transmittal letter from me regarding your municipality's 2022 Annual Repayment Limit;
2. Your municipality's 2022 Annual Repayment Limit;
3. A contact list for the Municipal Service Offices; and
4. An ARL Guide

If you have any questions or require additional information, please contact the appropriate Municipal Service Office.

Thank you,

Ruchi Parkash

**Ministry of  
Municipal Affairs  
and Housing**

Municipal Finance Policy Branch

777 Bay Street, 13<sup>th</sup> Floor  
Toronto ON M7A 2J3  
Tel.: 416-585-6111

**Ministère des Affaires  
municipales et du Logement**

Direction des politiques relatives  
aux finances municipales

777, rue Bay, 13<sup>e</sup> étage  
Toronto ON M7A 2J3  
Tél. : 416-585-6111



March 15, 2022

Dear Municipal Treasurer,

I am pleased to enclose a report showing your municipality's 2022 Annual Repayment Limit (ARL) respecting long-term debt and financial obligations. Your 2022 ARL was calculated based on 25 percent of your net own source revenues as reported in your 2020 Financial Information Return (FIR).

Municipalities in Ontario are responsible for ensuring that they do not exceed their ARL. When a municipality proposes long-term borrowing (or other long-term financial obligation), the municipal treasurer is responsible for updating the limit provided by the Ministry. The treasurer must determine if there is capacity within the municipality's ARL to undertake the planned borrowing. Schedule 81 of the FIR may be among the schedules of interest to the treasurer when updating the municipality's ARL.

If you require any further information, please contact the appropriate Municipal Services Office of the Ministry of Municipal Affairs and Housing (list enclosed).

Yours truly,

A handwritten signature in dark ink that reads "Ruchi Parkash".

Ruchi Parkash  
Director (A)

Enclosures

## 2022 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

<b>MMAH CODE:</b>	<b>46618</b>		
<b>MUNID:</b>	<b>10041</b>		
<b>MUNICIPALITY:</b>	<b>North Frontenac Tp</b>		
<b>UPPER TIER:</b>	<b>Frontenac BM</b>		
<b>REPAYMENT LIMIT:</b>		<b>\$</b>	<b>1,740,421</b>

The repayment limit has been calculated based on data contained in the 2020 Financial Information Return, as submitted to the Ministry. This limit represents the maximum amount which the municipality had available as of December 31, 2020 to commit to payments relating to debt and financial obligation. Prior to the authorization by Council of a long term debt or financial obligation, this limit must be adjusted by the Treasurer in the prescribed manner. The limit is effective January 01, 2022

### FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate			
(a)	20 years @ 5% p.a.	\$	21,689,486
(a)	15 years @ 5% p.a.	\$	18,064,970
(a)	10 years @ 5% p.a.	\$	13,439,066
(a)	5 years @ 5% p.a.	\$	7,535,110
7% Interest Rate			
(a)	20 years @ 7% p.a.	\$	18,438,040
(a)	15 years @ 7% p.a.	\$	15,851,600
(a)	10 years @ 7% p.a.	\$	12,223,985
(a)	5 years @ 7% p.a.	\$	7,136,068

## DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT (UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

North Frontenac Tp

MMAH CODE:

46618

		1 \$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	28,169
0220	Interest (SLC 74 3099 02) . . . . .	0
0299	<b>Subtotal</b>	28,169
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	28,169
<b>Amounts Recovered from Unconsolidated Entities</b>		
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	. 0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	0
9920	<b>Net Debt Charges</b>	28,169
<b>Total Revenue</b>		
1610	Total Revenue (SLC 10 9910 01) . . . . .	11,186,763
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	2,544,176
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	1,329,631
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01) . . . . .	156,409
2230	Revenue from other municipalities including revenue for Tangible Capital Assets ( SLC 10 1098 01 + SLC 10 1099 01) . . . . .	37,489
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	. 0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01) . . . . .	44,700
2299	<b>Subtotal</b>	4,112,405
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	7,074,358
2620	<b>25% of Net Revenues</b>	1,768,590
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT (25% of Net Revenues less Net Debt Charges)</b>	1,740,421

\* SLC denotes Schedule, Line Column.

**Ministry of  
Municipal Affairs**

Municipal Finance Policy  
Branch

777 Bay Street, 13<sup>th</sup> Floor  
Toronto ON M5G 2E5  
Tel.: 416 585-6111  
Fax: 416 585-6315

**Ministère des  
Affaires municipales**

Direction des politiques  
relatives aux finances municipales

777, rue Bay, 13<sup>e</sup> étage  
Toronto ON M5G 2E5  
Tél. : 416 585-6111  
Télééc. : 416 585-6315



If you require any further assistance regarding your Annual Repayment Limit calculation, please contact your Senior Financial Advisor at your designated Municipal Service Office:

<b>MSO Office</b>	<b>Telephone</b>	<b>Fax</b>	<b>Address</b>
Central	1-800-668-0230 (416) 585-6226		777 Bay Street, 12th Floor Toronto, Ontario M5G 2E5
Eastern	1-800-267-9438 (613) 545-2100		8 Estate Lane, Rockwood House Kingston, Ontario K7M 9A8
Western	1-800-265-4736 (519) 873-4020	(519) 873-4018	659 Exeter Road, 2nd Floor London, Ontario N6E 1L3
Northeastern	1-800-461-1193 (705) 564-0120		159 Cedar Street, Suite 401 Sudbury, Ontario P3E 6A5
Northwestern	1-800-465-5027 (807) 475-1651		435 James Street South, Suite 223 Thunder Bay, Ontario P7E 6S7

# Annual Repayment Limit

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## **What is the Annual Repayment Limit?**

The Annual Repayment Limit (ARL) may be generally summarized as the maximum amount that a municipality in Ontario can pay each year (without first going to the Local Planning Appeal Tribunal) in principal and interest payments for its long-term debt and other long-term financial commitments.

For most municipalities (not including Toronto) the ARL is set at 25 percent of their annual own-source revenues (such as property taxes, user fees and investment income), less their annual existing long-term debt service costs and payments for other long-term financial obligations. Municipalities may only exceed their ARL with the prior approval of the Local Planning Appeal Tribunal (LPAT).

For more information about the ARL, please see O. Reg. 403/02 (Debt and Financial Obligation Limits) on <https://www.ontario.ca/laws/regulation/020403>.

## **Role of the Ministry of Municipal Affairs and Housing**

The Ministry of Municipal Affairs and Housing issues an updated ARL statement to municipalities once a year. The ARL statement is typically sent to each municipality at the beginning of the calendar year and reflects the most recent financial information submitted by the municipality in its Financial Information Return (FIR), available on <https://efis.fma.csc.gov.on.ca/fir/>

## **How Does the Ministry Calculate the ARL? \***

The calculation of the ARL involves a number of steps. The ministry first determines the municipality's annual own-source revenue from sources such as property taxes, user fees and investment income. The ministry then calculates the amount that is 25 percent of the municipality's annual own-source revenue. Finally, the ministry subtracts the municipality's annual existing debt service costs and payments for other long-term financial obligations from the 25 percent figure to arrive at the ARL.

The ministry calculates 25 percent of the municipality's annual own-source revenue:



The ministry subtracts municipal debt and other financial obligations to determine the ARL:



For details on specific municipalities, please see <https://efis.fma.csc.gov.on.ca/fir/index.php/reports-and-dashboards/annual-repayment-limits/>

*\*For illustrative purposes only*

### Role of Municipalities

Municipalities in Ontario are responsible for ensuring that they do not exceed their ARL. When a municipality proposes long-term borrowing (or other long-term financial obligation), the municipal treasurer is responsible for updating the limit provided by the ministry. The treasurer must determine if there is capacity within the municipality's ARL to undertake the planned borrowing.

### Local Planning Appeal Tribunal (LPAT)

Applications and appeals in relation to a range of matters are brought before the LPAT (formerly known as the Ontario Municipal Board). In cases where municipalities intend to borrow or commit to amounts above their updated ARL, they must first seek the approval of the LPAT. Learn more at <http://elto.gov.on.ca/tribunals/lpat>.



## Administrative Report

To: Personnel and Audit Committee

From: Eric Korhonen, Director of Emergency Services/Fire Chief (DESFC)

Recommended by: Cheryl Robson, AMCT, Chief Administrative Officer \_\_\_\_\_

Date of Meeting: May 26, 2022

Re: North Frontenac Fire Department (NFFD) Roster Update

### Background

The Kaladar/Barrie Joint Fire Department Establishing and Regulating By-law #121-12 states "The Fire Chief (*Kaladar/Barrie*) shall provide the Secretary of the Joint Fire Committee with an updated Roster, quarterly; for circulation to the Joint Fire Committee for information purposes."

Previous North Frontenac Council received a copy of the North Frontenac Fire Department (NFFD) Roster each time it was revised. Then in 2015 Council recommended the Fire Chief provides these to the Master Fire Plan Task Force; however, it has been dissolved. Based on discussions with the Personnel and Audit Committee Chair Gerry Martin, the CAO requested Eric Korhonen, Director of Emergency Services/Fire Chief (DESFC) continue to provide an annual Roster and each time the Roster is changed (i.e. resignations, new hires, etc.) to the Personnel and Audit Committee via an Administrative Report.

### Researched By

Eric Korhonen, Director of Emergency Services/Fire Chief  
Katelyn Ronfeld, Dipl.M.A, CAO Executive Assistant

### Comment

The Roster for the NFFD is stable. The Department remains focused on the Firefighters active involvement in training and response. Recruitment continues to be our long term goal

The current 2022 Roster, dated May 18, 2022 (Attachment #1) has been amended to reflect changes since November 18, 2021(46 Firefighters). The Roster is currently at 42 Firefighters.

Clarendon Miller Station – November 18, 2021 there were 13 Firefighters on Roster, currently there are 13 Firefighters on Roster. During this time there were no changes.

Personnel-Audit Committee Administrative Report – Director of Emergency Services/Fire Chief  
North Frontenac Fire Department (NFFD) Roster  
May 26, 2022  
Page 1 of 2

Ompah Station – November 18, 2021 there were 17 Firefighters on Roster, currently there are 15 Firefighters on Roster. During this time there was 1 new Firefighter recruit, 2 resignations and 1 Firefighter who sadly passed away.

Snow Road Station – November 18, 2021 there were 14 Firefighters on Roster, currently there are 12 Firefighters on Roster. During this time there was 1 new recruit, 1 Firefighter removed from the Roster and 2 Firefighters retired.

Station Support – November 18, 2021 there was 2 Station Support on Roster, currently there are 2 Station Support on Roster. During this time there were no changes.

At this time we have no Applications pending.

### **Financial Implications**

The CAO Executive Assistant will continue to provide the updated Rosters to the Treasurer to forward to the Insurance Company for the Volunteer Firefighters' Insurance Service (VFIS).

### **Recommendations**

**Be It Resolved That** the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated May 18, 2022.

Attachments (1):

NFFD Roster – May 18, 2022.

**North Frontenac Fire Department  
Volunter Firefighter Roster**

<b>Fire Stations:</b>	<b># on Roster</b>								
Eric Korhonen, Director Emergency Service/Fire Chief	1								
Station Support									
1. Patricia Bradbury	1								
2. Laurie LaBrash	0 (VFF/EFR Also)								
Clarendon-Miller Station	13								
Ompah Station	15								
Snow Road Station	12								
<b>Total Number on Fire Department</b>	<b>42</b>								
<p>A pie chart illustrating the distribution of firefighters across three stations. The chart is divided into three segments: Clarendon-Miller Station (blue, 32%), Ompah Station (orange, 38%), and Snow Road Station (grey, 30%). A legend to the right of the chart identifies the colors for each station.</p> <table border="1"> <caption>Station Distribution Data</caption> <thead> <tr> <th>Station</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Clarendon-Miller Station</td> <td>32%</td> </tr> <tr> <td>Ompah Station</td> <td>38%</td> </tr> <tr> <td>Snow Road Station</td> <td>30%</td> </tr> </tbody> </table>		Station	Percentage	Clarendon-Miller Station	32%	Ompah Station	38%	Snow Road Station	30%
Station	Percentage								
Clarendon-Miller Station	32%								
Ompah Station	38%								
Snow Road Station	30%								

**North Frontenac Fire Department (NFFD)  
Clarendon Miller**

#	Name	Position	Year Hired
1	Boles, Dillon	Volunteer EFR/Firefighter + Fire Captain	2009
2	Boles, Jim	Assistant Fire Chief + Fire & Life Safety Educator	2009
3	Culp, Geoff	Volunteer EFR/Firefighter	2018
4	Fleming, Gary	Volunteer EFR/Firefighter	2010
5	Gunsinger, Maddison	Junior Volunteer EFR/Firefighter	2021
6	Hanes-Boles, Leslie	Volunteer EFR/Firefighter + EFR Captain (CM Station)	2016
7	Kirchgaessner, Guido	Volunteer Firefighter	2018
8	Lemke, Jason	Volunteer EFR/Firefighter	2016
9	Schonauer, Donna	Volunteer EFR/Firefighter	2008
10	Schonauer, Randy	Volunteer Firefighter	1992
11	Scott, Kevin	Volunteer EFR/Firefighter	2018
12	Seniuk, Travis	Volunteer EFR/Firefighter	2021
13	Walker, Matt	Volunteer EFR	2021

North Frontenac Fire Department  
Ompah Station

#	Name	Position	Year Hired
1	Hawley, Brooke	Volunteer EFR/Firefighter	2021
2	Hay, Lindy	Volunteer EFR/Firefighter	2010
3	LaBrash, Laurie	Volunter EFR/Station Support	2020
4	Leach, Jackie	Volunteer EFR/Firefighter	2018
5	Morton, Don	Volunteer Firefighter	2019
6	Ross, Alex	Volunteer EFR/Firefighter	2011
7	Ross, George	Fire Captain + Volunteer EFR/Firefighter	2007
8	Ross, Gregory	Volunteer Firefighter	2022
9	Ross, Michelle	Senior EFR Officer (All Stations) + EFR Captain + Volunteer EFR/Firefighter	2008
10	Ross, Nicholas	Volunteer EFR/Firefighter	2015
11	Searle, Riley	Volunteer EFR/Firefighter	2021
12	Seitz, Stan	Volunteer EFR/Firefighter	1980
13	Sproule, Darwyn	Volunteer EFR/Firefighter	2015
14	Surra, Alex	Volunteer EFR/Firefighter/Station Support	2021
15	Widmeyer, Michael	Volunteer EFR/Firefighter/Fire Instructor	2015

North Fronenac Fire Department  
Snow Road Station

#	Name	Position	Year Hired
1	Blackmore, Ted	Volunteer EFR/Firefighter	2019
2	Cooper, Dale	Volunteer EFR/Firefighter	2021
3	Cuomo, Darla	Volunteer EFR	2018
4	Cuomo, Richard	Volunteer EFR/Firefighter	2018
5	Denna, Donna	Volunteer Firefighter	2019
6	Gould, Ken	Fire Captain + Volunteer EFR/Firefighter	2002
7	Guilbault, Marc	Volunteer EFR/Firefighter	2020
8	McNicol, William	Volunteer EFR/Firefighter	2015
9	Rutherford, Robert	Volunteer EFR/Firefighter	2018
10	Wheeler, Kevin	Volunteer EFR/Firefighter	1993
11	Wheeler, Matt	Volunteer EFR/Firefighter	2011
12	Wheeler, Samantha	Volunteer EFR/Firefighter + EFR Captain (SR Station) + Fire Instructor	2017



## Administrative Report

To: Personnel and Audit Committee

From: Kelly Watkins, Dipl.M.A.,M.M. Treasurer

Recommended by: Cheryl Robson, AMCT, Chief Administrative Officer \_\_\_\_\_

Date of Meeting: May 26, 2022

Re: Workers Safety Insurance Board (WSIB) Rebate of Surplus Funds

### Background

On March 8, 2022 the Township received a letter from the Workers Safety Insurance Board (WSIB), titled "Rebate of surplus funds in April 2022" (see letter attached). At the time of receiving the letter we did not know the amount of the Rebate.

### Researched By

Kelly Watkins, Dipl.M.A, M.M. Treasurer

### Comments

On the Statement of Account dated April 15, 2022, the statement indicated the rebate in the amount of \$28,855.38. These funds were not expected at the time of completing the budget, therefore, it is recommended that these funds be placed in the Contingency Reserve Fund once received to be used for future expenses.

### Financial Implications

Rebate received in the amount of \$28,855.38.

### Recommendation

**Be It Resolved That** the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Workers Safety Insurance Board (WSIB) Rebate of Surplus Funds";

**And That** the Committee recommends to Council that the Treasurer transfer the WSIB Rebate to the Contingency Reserve Fund.

Attachment (1) – Letter from WSIB dated March 8, 2022

Treasurer Administrative Report  
WSIB Rebate of Surplus Funds  
May 26, 2022  
Page 1 of 1



wsib.ca

RECEIVED

MAR 8 2022



Twp. of North Frontenac  
Per.....

February 2022

## Rebate of surplus funds in April 2022

We are very pleased to announce that our improved financial and investment strategy along with positive operational results has led to a surplus in our insurance fund. This surplus represents funds above and beyond what we need today and into the future to protect our ability to help people who have suffered an injury or illness recover and return to work, make further strategic investments, and also maintain a healthy reserve to ensure long-term premium rate stability.

We also know that many Ontario businesses suffered greatly with the impact of the COVID-19 pandemic. Rebating surplus funds was made possible following recent legislative amendments introduced by the Hon. Monte McNaughton, Minister of Labour, Training and Skills Development, and can help assist in your post-pandemic recovery as well as support investments in health and safety.

This surplus allows for up to \$1.5 billion in total to be rebated to eligible businesses. If your business is eligible, a rebate credit will automatically be applied to your account in April 2022.

## Who is eligible for a rebate

Your business must meet all the following eligibility requirements to receive a rebate of surplus funds in April 2022:

- have an active account as of January 31, 2022
- had premium obligations in either 2019 or 2020
- have not been convicted of a *Workplace Safety and Insurance Act* or an *Occupational Health and Safety Act* offence in a proceeding under Part III of the *Provincial Offences Act* in 2021 or in 2022 up to and including the date the WSIB issues rebates
- have not been convicted in more than one such proceeding between 2017 and 2022 up to and including the date the WSIB issues rebates

In recognition of the significant impact the COVID-19 pandemic has had on many businesses, your rebate will be approximately 30 per cent of your premiums paid in 2019 or 2020, whichever is higher.

## What's next

A rebate of surplus funds credit will automatically be applied to eligible accounts in April 2022. Your credit amount will be displayed on your statement of account.

Please visit [wsib.ca/rebate](https://wsib.ca/rebate) for more information or contact us at [employeraccounts@wsib.on.ca](mailto:employeraccounts@wsib.on.ca) or **1-800-387-0750** and we'd be happy to answer any questions you have.



## Administrative Report

To: Personnel & Audit Committee

From: Kelly Watkins, Dipl. M.A., M.M., Treasurer

Recommended by: Cheryl Robson, AMCT, Chief Administrative Officer \_\_\_\_\_

Date of Meeting: May 26, 2022

Re: Statement of Revenue & Expenditures – 2021 Year End Variance Report

### Background

The Year End Variance Report provides a summary by Sub Category to the P&A Committee as to the Municipal Operations in relation to the annual Council approved budget. The Managers review their variances (approved budget vs. actual year-to-date amounts) throughout the fiscal year in order to have time to implement any necessary actions to mitigate potential shortfalls.

At the Committee meeting held on October 17, 2016, Res #26-16 instructed the Treasurer not to include the Statement of Revenue and Expenditures in future Variance Administrative Reports. The Statement of Revenue and Expenditures will not be included throughout the year, however, it should be included in the Year End Report for each Fiscal Year.

### Researched By

Kelly Watkins, Dipl.M.A, M.M., Treasurer

Cheryl Robson, A.M.C.T., CAO

Darwyn Sproule, P. Eng., Public Works Manager

Corey Klatt, Dipl.M.A, CAO Back-up

Tara Mieske, Dipl.M.A, M.M., Clerk / Planning Manager

Eric Korhonen, Director of Emergency Services / Fire Chief

Brooke Hawley, Dipl. M.A., Manager of Community Development

Treasurer Administrative Report  
Statement of Revenue & Expenditures –2021 Year End Variance Report  
May 26, 2022  
Page 1 of 2

**Comments****CAPITAL PROJECT NOTES**

See 2021 Projects Overview attached for Capital Purchases/Projects for 2021 as approved by Council. The table shows the status of the project, budget, actual dollars and notes regarding the project.

**Financial Implications**

See 2021 Budget vs Actual (by sub category) attached. The table includes all Revenue and Expenses. The purpose of this table is to provide a summary by Sub Category rather than just by Department.

Also, see attached the 2021 Statement of Revenue and Expenditures.

**Recommendation**

**Be It Resolved That** Personnel and Audit Committee receives the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2021 Year End Variance Report", for information purposes.

## Attachments (3)

- 2021 Budget vs Actual (by Sub Category)
- 2021 Projects Overview
- 2021 Statement of Revenue and Expenditures

2021 Budget vs Actual (by sub category)  
Year End

Type	Sub Category	2021 Approved Budget	2021 Year to Date Actual	Variance
Revenue	Cemeteries	\$6,500	\$7,954	\$1,454
	Contribution from Reserve/Reserve Funds	\$5,077,241	\$3,724,925	-\$1,352,316
	County	\$1,743,004	\$1,765,594	\$22,590
	Donations	\$11,500	\$8,868	-\$2,632
	Education	\$1,467,844	\$1,484,408	\$16,564
	Federal Gas Tax	\$194,307	\$252,230	\$57,923
	Government Grants	\$896,132	\$565,204	-\$330,928
	Grants/Donations	\$311,123	\$200,848	-\$110,275
	Internal (between departments)	\$114,000	\$55,934	-\$58,066
	Joint Services	\$35,550	\$41,384	\$5,834
	Miscellaneous Operating	\$38,835	\$31,062	-\$7,773
	OMPF Grant	\$1,817,100	\$1,817,100	\$0
	Prior Year Surplus	\$150,000	\$150,000	\$0
	Sale of Land/Equipment	\$52,200	\$69,345	\$17,145
	Taxation	\$6,568,898	\$6,562,169	-\$6,729
User Charges	\$537,820	\$677,143	\$139,323	
Revenue Total		\$19,022,054	\$17,414,168	

\* Revenue – “Miscellaneous Operating” – includes Tax Certificates/Zoning Letters; US Fund Exchange; Bank Interest; Map Sales; Helipad Maintenance; Microfit Proceeds; etc.

2021 Budget vs Actual (by sub category)  
Year End

Type	Sub Category	2021 Approved Budget	2021 Year to Date Actual	Variance
Expense	Building Maintenance	\$138,888	\$73,610	\$65,278
	Capital	\$4,809,028	\$3,620,519	\$1,188,509
	Cemetery Trust	\$1,500	\$2,850	-\$1,350
	Computers	\$143,510	\$131,211	\$12,299
	Conservation Authority	\$31,498	\$31,498	\$0
	Contracted Services	\$752,855	\$512,835	\$240,020
	Contribution to Reserve/Reserve Funds	\$310,507	\$1,109,176	-\$798,669
	Contribution to TCA Reserve Funds	\$2,225,392	\$2,243,501	-\$18,109
	County	\$1,743,004	\$1,765,594	-\$22,590
	Education	\$1,467,844	\$1,484,408	-\$16,564
	Fuel & Lube	\$236,875	\$187,550	\$49,325
	Grants/Donations	\$47,805	\$29,579	\$18,226
	Infrastructure Loan Payment	\$48,020	\$48,020	\$0
	Insurance	\$149,915	\$145,748	\$4,167
	Internal (between departments)	\$49,650	\$37,515	\$12,135
	Joint Services	\$250,845	\$252,095	-\$1,250
	Miscellaneous expenses	\$1,096,427	\$413,631	\$682,796
	Payroll	\$3,358,411	\$3,235,798	\$122,613
	Police Services	\$834,275	\$828,624	\$5,651
	Repairs (vehicle & equipment)	\$209,515	\$211,688	-\$2,173
	Roads Maintenance	\$295,000	\$281,963	\$13,037
	Taxation	\$62,000	\$51,297	\$10,703
	Telephone	\$17,965	\$16,847	\$1,118
Training/Conference	\$73,300	\$42,134	\$31,166	
Utilities (Heat & Hydro)	\$143,025	\$117,295	\$25,730	
Winter Maintenance	\$525,000	\$389,182	\$135,818	
Expense Total		\$19,022,054	\$17,264,168	

\*\* Expense – ‘Miscellaneous expenses’ – includes Supplies; Postage; Dry Hydrant Program; Water Regulations; Emergency Plan/911/Helipad; Occupational Health & Safety; Signs; Bank Service Charges; Legal; Mileage; Dispatch/Communications; Memberships; Advertising; Protective Clothing; Fire/EFR Equipment; Committee Expense; Waste Site Cover Materials; Recreation; Etc.

## 2021 Projects/Capital Replacements Overview As of 2021 Year End

Project	Budget Description	Manager Responsible	Department	Progress	Budget	Actuals for Completed Projects only	Notes
4WD Backhoe Loader 2021 Model Year	As Per 10 Year Capital Plan and Replacement Schedules @ <b>\$160,000</b> replacement of 2006 Case Backhoe B06-1	Public Works Manager	Roads	100%	\$160,000	\$159,370	RFP awarded to Toromont Cat @ \$159,370 (including non-recoverable HST). Delivered May 2021.
Supply and Delivery of Custom 40 Cubic Yard Roll Off Bins	As Per 10 Year Capital Plan and Replacement Schedules @ <b>\$39,000</b> Bear Wise Bins x 3	Public Works Manager	Waste/Recycling	100%	\$39,000	\$38,435	RFQ awarded to Southway Bins Inc @ \$38,434.75 (including non-recoverable HST). Delivered April 2021
Rehabilitation of Myers Cave Bridge	Myers Cave Bridge (B22) @ <b>\$650,000</b>	Public Works Manager	Roads	100%	\$650,000	\$646,516	RFT awarded to Bonnechere Excavating Inc @ \$554,332.52 (including non-recoverable HST) for Construction. Engineering completed by Ainley Group
Road Surface Treatment	As per 10 Year Capital Plan = <b>\$664,000</b> to be spent on Roads Needs	Public Works Manager	Roads	100%	\$664,000	\$580,118	RFT awarded to Crains Construction @ \$522,374.78 (including non-recoverable HST). Plus additional unanticipated work (Culvert and extra material).
Retrofit Seacontainers	As Per 10 Year Capital Plan and Replacement Schedules @ <b>\$12,000</b> Retrofit Seacans	Public Works Manager	Waste/Recycling	100%	\$12,000	\$12,250	RFQ awarded to Southway Bins Inc @ \$12,250.45 (including non-recoverable HST). Completed May 2021
Rehabilitation of Buckshot and Mississippi River Bridges	Buckshot Creek Bridge (B10) @ <b>\$175,000</b> ; Buckshot Creek Bridge (B8) @ <b>\$50,000</b> to be funded from FGT; Mississippi River Bridge (B14) @ <b>\$110,000</b>	Public Works Manager	Roads	100%	\$335,000	\$654,792	RFT awarded to Bonnechere Excavating Inc. @ 654,792.32 (including non-recoverable HST). Additional funds approved by Council Resolution #328-21

Project	Budget Description	Manager Responsible	Department	Progress	Budget	Actuals for Completed Projects only	Notes
Steel Guiderails Replacement - various locations	Guiderail Program carried over from 2020 (RFT 2020-18 issued and awarded) @ <b>\$43,500</b> ; Guiderail program 2021 @ <b>\$55,000</b>	Public Works Manager	Roads	100%	\$98,500	\$81,981	RFT awarded to 535276 Ontario Inc/ Hughson Group @ \$119,913.98 (including non-recoverable HST) for 2 year contract including work to be completed in 2022.
Gravel Road Resurfacing	Gravel Roads Needs @ <b>\$356,000</b> - Proposing to use OCIF Formula Based Funding for 2021	Public Works Manager	Roads	100%	\$356,000	\$357,443	RFT awarded to Gemmill Sand & Gravel Ltd. @ \$264,952.51 (including non-recoverable HST). Required to spend funds received plus interest earned on funds received. Interest not budgeted.
1/2 Ton shared (Roads & MNR Parks)	As Per 10 Year Capital Plan and Replacement Schedules @ <b>\$22,000</b> 1/2 Ton Truck (shared with MNR Parks)	Public Works Manager/Manager of Community Development	Roads/MNR Parks	100%	\$44,000	\$45,614	Hunter Ford Sales (including non-recoverable HST). Delivered April 2021
Tandem Plow Truck with U-body Dump Spreader 2021-22 Model Year	As Per 10 Year Capital Plan and Replacement Schedules @ <b>\$316,700</b> replacement of 2010 Freightliner Tandem T10-1	Public Works Manager	Roads	100%	\$316,700	\$306,013	RFP awarded to Premier Truck Group @ \$315,803 (including non-recoverable HST). Delivered March 2022

Project	Budget Description	Manager Responsible	Department	Progress	Budget	Actuals for Completed Projects only	Notes
Snow Road Foundation Repairs & Bathroom Renovations	Snow Road Hall washroom - Total Project <b>\$60,555</b> - \$44,405 proposed ICIP grant (\$24,222 Federal & \$20,183 Provincial); \$11,150 Township contribution from the Ward 3 Special Parks Reserve Fund and \$5,000 donation from the Snow Road Hall Committee (BCA included <b>\$6,060</b> for replace vinyl sheeting in washroom and passage and allowance for accessibility upgrades) - Project to be completed only if Grant received per Res #543-19. Repair work to Foundation @ <b>\$40,000</b> . Misc Building maintenance items @ <b>\$6,000</b>	Manager of Community Development	Community Halls	100%	\$112,615	\$112,615	RFP awarded to Whyte's Maintenance/6876188 Canada Inc. @ \$112,410.20 (including non-recoverable HST). Completed by December 31, 2021
Pay Equity & Compensation Review	Pay Equity Review @ <b>\$40,000</b> to be funded from Contingency Reserve Fund per P&A Res #32-19	CAO	Administration	100%	\$40,000	\$29,351	RFP awarded to Gallagher Benefit Services (Canada) Group Inc. for a maximum of \$35,774 (including non-recoverable HST). Report presented to P&A November 23, 2021 and to Council December 10, 2021.
Asset Management Software	Asset Management Software (program and implementation) @ <b>\$18,000</b> to be funded from the Municipal Modernization Fund per Res #501-20	Treasurer	Administration	100%	\$18,000	\$18,432	RFQ awarded to PSD Citywide @ \$18,432 (including non-recoverable HST). Data from prior years was entered by December 2021.

Project	Budget Description	Manager Responsible	Department	Progress	Budget	Actuals for Completed Projects only	Notes
Tanker for Fire Department	As Per 10 Year Capital Plan and Replacement Schedules @ <b>\$310,000</b> to replace 1996 Ford Tanker	Director of Emergency Services/Fire Chief	Fire	90%	\$310,000	\$0	RFP awarded to Safetek Emergency Vehicles Ltd. @ \$397,050.22 less discounts of \$9,500 (including non-recoverable HST). Anticipated delivery date June 30, 2022. Over budget approved by Resolution #221-21
Building Condition Assessment	Building Condition Assessments @ <b>\$80,000</b> (to be funded from Municipal Modernization Fund) per Res #118-21	Treasurer	Administration	80%	\$80,000	\$0	RFP awarded to McIntosh & Perry @ \$40,704 (including non-recoverable HST). Final Reports presented to Council April 29, 2022
Asset Managemnt plan amendments/update	Asset Management Plan amendments @ <b>\$32,000</b> to be funded from the Municipal Modernization Fund per Res #501-20	Treasurer	Administration	75%	\$32,000	\$0	Request for Proposal awarded to PSD Citywide. Presentation of Final Report scheduled for June 28, 2022.
Mold Remediation Ward 2 shop	Remediation and repairs required at the Ward 2 Public Works Garage per Res #476-20 - (Total project estimated at \$281,000) \$100,000 ICIP Grant submitted - pending approval, <b>\$181,000</b> from Infrastructure Sustainability Reserve Fund.	Public Works Manager	Roads	65%	\$281,000	\$0	RFT awarded to Donaldson Construction Ltd. @ \$421,403.42 (including non-recoverable HST). Balance of work to be completed in 2022.

Project	Budget Description	Manager Responsible	Department	Progress	Budget	Actuals for Completed Projects only	Notes
Automatic Standby Generators	Supply and Installation of Automatic Generator at the Snow Road Fire Station, Ompah Fire Station/Community Hall, Ompah Communications Tower, Barrie Community Hall and the Barrie Ward Garage @ <b>\$100,000</b> (to be funded from the Municipal Modernization Reserve Fund per Res #116-21)	Director of Emergency Services/Fire Chief	Property Building Maintenance	50%	\$100,000	\$0	RFP awarded to Crintec Ltd. @ \$95,857.57 (including non-recoverable HST). Wiring and Cement pads have been completed. Awaiting on delivery of Generators. Supply issue due to COVID.
Removal of Underground Tanks Ward 1	Removal of underground tanks (Ward 1) @ <b>\$25,000</b> (BCA)	Public Works Manager	Roads	10%	\$25,000	\$0	Request for Quotation circulated November 2021. Work to be completed 2022.
Communications Tower	Supply and Installation of Communication Tower @ <b>\$180,000</b> (to be funded from the Municipal Modernization Reserve Fund per Res #117-21)	Director of Emergency Services/Fire Chief	Fire	10%	\$180,000	\$0	Request for Tender to be issued 2022. Work to be completed early 2022.
Ompah Sand Shed	Ompah Salt/Sand Shed - slab on grade and wall foundation work @ <b>\$21,500</b> & Engineering @ <b>\$4,000</b> - not completed in 2020	Public Works Manager	Roads	10%	\$25,500	\$0	Engineering and work to completed 2022
Expand parking lot at Crotch Lake	Expand parking lot at Crotch Lake @ <b>\$40,000</b> (to be funded from MNR Parks Reserve Fund (\$30,000 PW (labour and materials) and \$10,000 Contract)	Manager of Community Development	MNR Parks	10%	\$40,000	\$0	Awaiting MNR approvals. To be completed in 2022

Project	Budget Description	Manager Responsible	Department	Progress	Budget	Actuals for Completed Projects only	Notes
Shiner Road Bridge Replacement	Shiner Road Bridge (B19) @ <b>\$600,000</b>	Public Works Manager	Roads	0%	\$600,000	\$0	To be completed in 2022
Senior Housing Project	Township Funding @ <b>\$150,000</b> (\$100,000 Grant, \$50,000 for relief measures, legal, consulting, etc) to be funded from Contingency Reserve Fund per Res #08-21; Senior Housing <b>\$337,500</b> County Funding per Res #274-18	CAO	Property Building Maintenance	0%	\$487,500	\$0	Not awarded, no bids received. Pending discussion with Central Frontenac. Per Resolution #112-22
Arcol Road Improvements	Arcol road partnership grant @ <b>\$40,000</b> - \$20,000 EOTA grant - if grant not received only completing \$20,000 - to be funded from MNR Parks Reserve Fund	Manager of Community Development	MNR Parks	0%	\$40,000	\$0	Work postponed to 2022 as MNRF was completing work on portions of the road in October. Will reevaluate sections to be completed based on work completed by MNRF.
Hardtop and Gravel Roads needs studies	Hardtop and gravel Roads Needs Studies @ <b>\$60,000</b> (to be funded from Municipal Modernization Fund) per Res #115-21	Public Works Manager	Roads	0%	\$60,000	\$0	To be completed in 2022

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Default (000)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-000-0-30110 Federal Grant - Gas Tax	\$ 57,578.00	\$ 57,578.17	\$ 60,195.00	\$ 118,062.87	(96.13%)
01-000-0-30830 Federal Gas Tax - County FGT	129,323.00	128,850.32	134,112.00	134,167.26	(0.04%)
01-000-0-31000 Provincial Grants - OMPF / CRF	1,777,700.00	1,777,700.00	1,817,100.00	1,817,100.00	0.00%
01-000-0-31037 Provincial Grant - Ontario Cannabis	0.00	0.00	0.00	5,000.00	0.00%
01-000-0-31039 COVID 19 - Safe Restart Agreemen	0.00	258,900.00	0.00	64,966.00	0.00%
01-000-0-45000 Contributions from Reserves/Reser	11,000.00	10,916.27	0.00	0.00	0.00%
01-000-0-49000 Prior Year's Surplus	150,000.00	150,000.00	150,000.00	150,000.00	0.00%
<b>Total Default Revenues</b>	<b>\$ 2,125,601.00</b>	<b>\$ 2,383,944.76</b>	<b>\$ 2,161,407.00</b>	<b>\$ 2,289,296.13</b>	<b>(5.92%)</b>
<b>Expenditures</b>					
01-000-0-50295 Consulting Services	\$ 11,000.00	\$ 10,916.27	\$ 0.00	\$ 0.00	0.00%
01-000-0-58500 Contributions to Reserves/Reserve	186,901.00	761,449.56	194,307.00	623,598.62	(220.93%)
01-000-0-58600 Contributions to TCA Reserve Fund	470,231.00	470,231.00	473,951.00	473,951.00	0.00%
<b>Total Default Expenditures</b>	<b>\$ 668,132.00</b>	<b>\$ 1,242,596.83</b>	<b>\$ 668,258.00</b>	<b>\$ 1,097,549.62</b>	<b>(64.24%)</b>
<b>Default Excess of Revenues Over Expenditures</b>	<b>\$ 1,457,469.00</b>	<b>\$ 1,141,347.93</b>	<b>\$ 1,493,149.00</b>	<b>\$ 1,191,746.51</b>	<b>20.19%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Council (100)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-100-0-45000 Contributions from Reserves/Reser	\$ 0.00	\$ 0.00	\$ 4,200.00	\$ 5,014.08	(19.38%)
<b>Total Council Revenues</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 4,200.00</b>	<b>\$ 5,014.08</b>	<b>(19.38%)</b>
<b>Expenditures</b>					
01-100-0-50103 Council Remuneration	\$ 138,200.00	\$ 138,883.30	\$ 139,000.00	\$ 138,662.46	0.24%
01-100-0-50120 Mileage	5,500.00	1,821.87	3,500.00	1,894.11	45.88%
01-100-0-50130 Benefits - E.H.T. (Ministry of Financ	2,700.00	2,707.63	2,725.00	2,703.86	0.78%
01-100-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	2,000.00	910.51	775.00	777.05	(0.26%)
01-100-0-50180 Conventions/Conferences	12,000.00	5,310.34	6,000.00	0.00	100.00%
01-100-0-50200 Office Supplies and Stationery	4,200.00	4,200.00	8,400.00	8,400.00	0.00%
01-100-0-50201 County Meeting Expense	0.00	0.00	0.00	150.00	0.00%
01-100-0-50205 Other Materials (Includes Shop Sup	2,000.00	327.25	1,000.00	359.10	64.09%
01-100-0-50260 Advertising	1,000.00	422.91	1,000.00	587.82	41.22%
01-100-0-50290 Legal Services	500.00	127.20	500.00	0.00	100.00%
01-100-0-50295 Consulting Services	7,500.00	0.00	7,500.00	2,065.73	72.46%
01-100-0-50300 Memberships	3,100.00	3,185.33	3,200.00	3,232.88	(1.03%)
01-100-0-50310 Publications/Subscriptions	200.00	0.00	0.00	0.00	0.00%
01-100-0-50320 Election Expense	0.00	0.00	0.00	814.08	0.00%
01-100-0-50330 Insurance	0.00	0.00	1,950.00	1,942.92	0.36%
01-100-0-50350 Training/Seminars	500.00	0.00	500.00	488.45	2.31%
01-100-0-58500 Contributions to Reserves/Reserve	5,000.00	12,500.00	5,000.00	10,434.27	(108.69%)
<b>Total Council Expenditures</b>	<b>\$ 184,400.00</b>	<b>\$ 170,396.34</b>	<b>\$ 181,050.00</b>	<b>\$ 172,512.73</b>	<b>4.72%</b>
<b>Council Excess of Revenues Over Expenditures</b>	<b>\$ (184,400.00)</b>	<b>\$ (170,396.34)</b>	<b>\$ (176,850.00)</b>	<b>\$ (167,498.65)</b>	<b>5.29%</b>

### Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget  
For Administration (110)  
For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-110-0-40200 Sale of Land/Equipment	\$	\$	\$ 0.00	\$ 199.00	0.00%
01-110-0-41050 Tax Certificates and Zoning Letters	3,000.00	4,630.00	2,500.00	4,675.00	(87.00%)
01-110-0-41055 MFIPPA Fees	0.00	34.40	0.00	5.00	0.00%
01-110-0-41100 U.S. Exchange	2,000.00	1,474.64	1,000.00	1,808.62	(80.86%)
01-110-0-41210 Lottery Licences	100.00	0.00	100.00	0.00	100.00%
01-110-0-41400 Bank Interest Earned	30,000.00	17,629.54	20,000.00	12,679.33	36.60%
01-110-0-41450 Miscellaneous (Photocopies, Fax, N	500.00	975.56	500.00	1,648.28	(229.66%)
01-110-0-45000 Contributions from Reserves/Reser	65,000.00	30,463.11	144,600.00	88,738.70	38.63%
<b>Total Administration Revenues</b>	<b>\$ 100,600.00</b>	<b>\$ 55,207.25</b>	<b>\$ 168,700.00</b>	<b>\$ 109,753.93</b>	<b>34.94%</b>

<b>Expenditures</b>					
01-110-0-50100 Salaries	\$ 520,000.00	\$ 522,042.69	\$ 508,200.00	\$ 507,477.36	0.14%
01-110-0-50105 Income Protection Year End Payout	7,500.00	3,694.96	7,500.00	2,917.70	61.10%
01-110-0-50109 Casual Labour	3,120.00	0.00	15,000.00	23,697.24	(57.98%)
01-110-0-50110 Benefits - Health/Dental/Life	41,000.00	38,989.10	46,250.00	43,199.02	6.60%
01-110-0-50120 Mileage	1,500.00	177.00	750.00	357.54	52.33%
01-110-0-50130 Benefits - E.H.T. (Ministry of Financ	12,750.00	12,418.77	13,100.00	13,039.03	0.47%
01-110-0-50140 Benefits - W.S.I.B.	18,500.00	17,289.69	19,150.00	18,230.05	4.80%
01-110-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	35,000.00	35,317.27	38,300.00	38,677.47	(0.99%)
01-110-0-50160 Benefits - OMERS	62,500.00	63,401.65	62,500.00	63,602.98	(1.76%)
01-110-0-50175 Contracted Services	2,715.00	1,325.97	2,715.00	1,185.21	56.35%
01-110-0-50180 Conventions/Conferences	12,000.00	2,686.72	6,000.00	407.04	93.22%
01-110-0-50200 Office Supplies and Stationery	16,000.00	10,470.92	16,000.00	15,844.44	0.97%
01-110-0-50201 County Meeting Expense	1,500.00	220.28	750.00	0.00	100.00%
01-110-0-50205 Other Materials (Includes Shop Sup	4,000.00	2,805.18	4,000.00	2,155.67	46.11%
01-110-0-50210 Heat	7,550.00	4,610.89	7,550.00	5,105.88	32.37%
01-110-0-50220 Utilities (Hydro)	4,600.00	4,574.09	4,600.00	5,095.35	(10.77%)
01-110-0-50230 Building Maintenance	3,500.00	1,710.55	3,500.00	1,866.15	46.68%
01-110-0-50250 Postage	15,000.00	14,127.86	15,000.00	13,994.10	6.71%
01-110-0-50260 Advertising	500.00	236.39	500.00	488.50	2.30%
01-110-0-50270 Telephone (Includes Fax)	3,200.00	5,404.31	4,800.00	5,061.17	(5.44%)
01-110-0-50280 Auditing Services	24,000.00	15,915.84	24,000.00	20,250.24	15.62%
01-110-0-50290 Legal Services	2,000.00	190.46	2,000.00	1,603.74	19.81%
01-110-0-50295 Consulting Services	41,000.00	0.00	73,000.00	37,350.20	48.84%
01-110-0-50300 Memberships	2,730.00	2,762.79	3,300.00	3,376.40	(2.32%)
01-110-0-50330 Insurance	12,000.00	12,317.85	20,150.00	16,683.61	17.20%
01-110-0-50340 Computers	72,075.00	75,463.66	115,510.00	102,276.35	11.46%
01-110-0-50350 Training/Seminars	15,000.00	8,155.08	12,000.00	7,962.43	33.65%
01-110-0-50360 Leases (Photocopier and Postage	8,220.00	7,056.18	8,220.00	8,353.95	(1.63%)
01-110-0-50380 Courier	200.00	0.00	200.00	0.00	100.00%
01-110-0-50500 Bank Service Charges and Interest	5,000.00	4,716.06	5,000.00	5,484.18	(9.68%)
01-110-0-50501 ADP Payroll Service Charges	10,000.00	10,225.55	10,500.00	10,630.66	(1.24%)
01-110-0-52360 Medicals/Drivers Abstract/CPIC	100.00	0.00	100.00	53.00	47.00%
01-110-0-54001 New Equipment for Health & Safety	200.00	181.46	200.00	147.98	26.01%
01-110-0-58050 Capital Fund Expenditures	25,000.00	7,449.88	35,000.00	6,581.99	81.19%
01-110-0-58600 Contributions to TCA Reserve Fund	34,000.00	34,000.00	34,000.00	34,199.00	(0.59%)

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Administration (110)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Administration Expenditures	\$ 1,023,960.00	\$ 919,939.10	\$ 1,119,345.00	\$ 1,017,355.63	9.11%
Administration Excess of Revenues Over Expenditures	\$ (923,360.00)	\$ (864,731.85)	\$ (950,645.00)	\$ (907,601.70)	4.53%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Economic Development (170)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-170-0-30830 Federal Gas Tax - County FGT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,000.00	0.00%
01-170-0-40010 Map Sales	100.00	0.00	0.00	0.00	0.00%
01-170-0-41901 Go Fund Me Donations	0.00	38.24	0.00	0.00	0.00%
01-170-0-45000 Contributions from Reserves/Reser	101,800.00	20,280.95	85,029.00	73,781.62	13.23%
<b>Total Economic Development Revenues</b>	<b>\$ 101,900.00</b>	<b>\$ 20,319.19</b>	<b>\$ 85,029.00</b>	<b>\$ 78,781.62</b>	<b>7.35%</b>
<b>Expenditures</b>					
01-170-0-50100 Salaries	\$ 87,720.00	\$ 58,498.67	\$ 84,300.00	\$ 93,627.02	(11.06%)
01-170-0-50105 Income Protection Year End Payout			0.00	59.24	0.00%
01-170-0-50108 Mechanic/Shop Rate Charged Back	3,000.00	417.50	1,500.00	772.50	48.50%
01-170-0-50109 Casual Labour	15,810.00	10,144.94	12,000.00	10,569.53	11.92%
01-170-0-50110 Benefits - Health/Dental/Life			0.00	1,853.35	0.00%
01-170-0-50120 Mileage	21,000.00	1,359.34	7,000.00	969.22	86.15%
01-170-0-50130 Benefits - E.H.T. (Ministry of Financ	1,185.00	490.31	1,050.00	1,216.37	(15.84%)
01-170-0-50140 Benefits - W.S.I.B.	1,715.00	674.63	1,525.00	1,772.74	(16.25%)
01-170-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	3,755.00	1,409.26	3,350.00	4,175.57	(24.64%)
01-170-0-50175 Contracted Services	500.00	127.20	0.00	0.00	0.00%
01-170-0-50180 Conventions/Conferences	2,000.00	937.00	1,000.00	0.00	100.00%
01-170-0-50205 Other Materials (Includes Shop Sup	700.00	243.05	500.00	362.59	27.48%
01-170-0-50211 4 Seasons Scenic Route Enhance	500.00	0.00	500.00	152.56	69.49%
01-170-0-50220 Utilities (Hydro)	750.00	602.51	750.00	669.25	10.77%
01-170-0-50230 Building Maintenance	0.00	0.00	3,649.00	5,992.80	(64.23%)
01-170-0-50260 Advertising	5,100.00	3,033.25	3,700.00	1,679.04	54.62%
01-170-0-50265 Promotions (Special Events)	6,800.00	6,190.46	7,400.00	8,121.36	(9.75%)
01-170-0-50266 Business Promotions	30,000.00	0.00	30,000.00	2,807.27	90.64%
01-170-0-50270 Telephone (Includes Fax)	1,000.00	383.63	500.00	524.55	(4.91%)
01-170-0-50290 Legal Services	400.00	0.00	400.00	142.46	64.39%
01-170-0-50330 Insurance	125.00	122.04	250.00	250.56	(0.22%)
01-170-0-50350 Training/Seminars	800.00	0.00	500.00	0.00	100.00%
01-170-0-55550 Safety Devices (Signs)	3,930.00	3,143.22	3,930.00	1,628.16	58.57%
01-170-0-58500 Contributions to Reserves/Reserve	0.00	38.24	0.00	5,000.00	0.00%
<b>Total Economic Development Expenditures</b>	<b>\$ 186,790.00</b>	<b>\$ 87,815.25</b>	<b>\$ 163,804.00</b>	<b>\$ 142,346.14</b>	<b>13.10%</b>
<b>Economic Development Excess of Revenues Over Expe</b>	<b>\$ (84,890.00)</b>	<b>\$ (67,496.06)</b>	<b>\$ (78,775.00)</b>	<b>\$ (63,564.52)</b>	<b>19.31%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget  
 For Sundry (190)  
 For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-190-0-41250 Sale of Promotional Items	\$ 200.00	\$ 177.00	\$ 200.00	\$ 70.80	64.60%
01-190-0-41900 Donations Received	4,500.00	0.00	6,500.00	2,000.00	69.23%
01-190-0-45000 Contributions from Reserves/Reser	0.00	0.00	600.00	1,611.00	(168.50%)
<b>Total Sundry Revenues</b>	<b>\$ 4,700.00</b>	<b>\$ 177.00</b>	<b>\$ 7,300.00</b>	<b>\$ 3,681.80</b>	<b>49.56%</b>
<b>Expenditures</b>					
01-190-0-50205 Other Materials (Includes Shop Sup	\$ 0.00	\$ 0.00	\$ 600.00	\$ 1,611.00	(168.50%)
01-190-0-50295 Consulting Services	2,200.00	2,053.04	2,200.00	2,320.43	(5.47%)
01-190-0-50330 Insurance	150.00	162.00	165.00	162.00	1.82%
01-190-0-50370 Grants/Donations	41,305.00	20,191.24	37,305.00	22,106.90	40.74%
01-190-0-55550 Safety Devices (Signs)	1,000.00	509.48	200.00	0.00	100.00%
01-190-0-58500 Contributions to Reserves/Reserve	200.00	177.00	2,200.00	2,070.80	5.87%
<b>Total Sundry Expenditures</b>	<b>\$ 44,855.00</b>	<b>\$ 23,092.76</b>	<b>\$ 42,670.00</b>	<b>\$ 28,271.13</b>	<b>33.74%</b>
<b>Sundry Excess of Revenues Over Expenditures</b>	<b>\$ (40,155.00)</b>	<b>\$ (22,915.76)</b>	<b>\$ (35,370.00)</b>	<b>\$ (24,589.33)</b>	<b>30.48%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Fire (200)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-200-0-31026 Fire Safety Grant	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,000.00	0.00%
01-200-0-31502 Kenwood Grant	10,000.00	0.00	0.00	0.00	0.00%
01-200-0-40002 Reimbursed Expenses	1,000.00	300.00	1,000.00	100.01	90.00%
01-200-0-40100 Joint Services (Revenue From Othe	550.00	591.50	550.00	0.00	100.00%
01-200-0-40200 Sale of Land/Equipment	7,500.00	500.00	9,000.00	17,453.00	(93.92%)
01-200-0-41150 Fire - MNR Agreement	1,000.00	1,036.32	1,035.00	(1,835.58)	277.35%
01-200-0-41900 Donations Received	0.00	1,131.00	0.00	1,265.00	0.00%
01-200-0-44400 Mechanic/Shop Rate & PW Revenu	3,000.00	0.00	0.00	0.00	0.00%
01-200-0-45000 Contributions from Reserves/Reser	402,820.00	350,253.85	386,750.00	325,218.65	15.91%
<b>Total Fire Revenues</b>	<b>\$ 425,870.00</b>	<b>\$ 353,812.67</b>	<b>\$ 398,335.00</b>	<b>\$ 347,201.08</b>	<b>12.84%</b>

<b>Expenditures</b>					
01-200-0-50100 Salaries	\$ 124,000.00	\$ 126,299.12	\$ 129,500.00	\$ 122,883.92	5.11%
01-200-0-50101 Salaries - Fire Suppression (Payroll	120,750.00	106,423.26	136,350.00	138,136.99	(1.31%)
01-200-0-50102 Salaries - Fire Suppression (Wild Fi	0.00	3,250.00	0.00	6,900.00	0.00%
01-200-0-50105 Income Protection Year End Payout	1,785.00	1,646.26	1,800.00	1,562.20	13.21%
01-200-0-50108 Mechanic/Shop Rate Charged Back	3,500.00	2,785.11	500.00	0.00	100.00%
01-200-0-50110 Benefits - Health/Dental/Life	4,850.00	4,691.47	5,650.00	5,471.28	3.16%
01-200-0-50115 Boot Allowance	3,000.00	916.81	3,000.00	1,881.41	37.29%
01-200-0-50120 Mileage	1,500.00	1,053.70	1,500.00	171.52	88.57%
01-200-0-50130 Benefits - E.H.T. (Ministry of Financ	3,750.00	3,448.98	3,600.00	4,324.05	(20.11%)
01-200-0-50140 Benefits - W.S.I.B.	17,000.00	16,464.89	18,000.00	17,636.99	2.02%
01-200-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	6,500.00	6,624.62	7,000.00	7,927.33	(13.25%)
01-200-0-50160 Benefits - OMERS	11,500.00	10,790.32	11,900.00	12,269.46	(3.10%)
01-200-0-50175 Contracted Services	14,000.00	10,382.66	14,000.00	10,278.50	26.58%
01-200-0-50180 Conventions/Conferences	2,000.00	0.00	1,000.00	0.00	100.00%
01-200-0-50200 Office Supplies and Stationery	750.00	1,286.62	1,100.00	1,197.74	(8.89%)
01-200-0-50205 Other Materials (Includes Shop Sup	1,000.00	1,300.49	1,000.00	1,405.82	(40.58%)
01-200-0-50207 Protective Clothing/Uniforms	8,000.00	6,057.56	8,000.00	7,708.50	3.64%
01-200-0-50210 Heat	14,500.00	13,078.50	14,500.00	14,143.18	2.46%
01-200-0-50220 Utilities (Hydro)	9,650.00	8,741.58	9,650.00	9,172.37	4.95%
01-200-0-50230 Building Maintenance	18,505.00	7,604.58	24,175.00	9,071.00	62.48%
01-200-0-50260 Advertising	500.00	70.34	500.00	118.44	76.31%
01-200-0-50270 Telephone (Includes Fax)	3,000.00	2,800.48	3,000.00	2,726.35	9.12%
01-200-0-50290 Legal Services	3,000.00	0.00	1,000.00	0.00	100.00%
01-200-0-50300 Memberships	1,600.00	1,054.59	1,600.00	959.68	40.02%
01-200-0-50330 Insurance	21,750.00	21,679.76	34,600.00	34,533.79	0.19%
01-200-0-50331 Insurance Deductible Expense	0.00	5,000.00	0.00	0.00	0.00%
01-200-0-50335 Insurance - Fire Volunteers - 24 Ho	4,500.00	4,124.53	4,500.00	4,001.01	11.09%
01-200-0-50350 Training/Seminars	5,000.00	5,302.79	6,000.00	9,659.91	(61.00%)
01-200-0-50360 Leases (Photocopier and Postage	100.00	53.79	0.00	0.00	0.00%
01-200-0-50380 Courier	100.00	0.00	100.00	0.00	100.00%
01-200-0-50385 Radio Repairs	3,000.00	4,484.05	3,500.00	370.80	89.41%
01-200-0-50390 Dispatch/Communications	10,200.00	9,253.70	13,000.00	9,669.64	25.62%
01-200-0-52350 Fire Prevention and Education	3,000.00	1,601.94	3,000.00	2,354.93	21.50%
01-200-0-52355 Fire Reimbursed for Meals	1,000.00	821.94	1,000.00	128.43	87.16%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Fire (200)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-200-0-52360	1,000.00	777.78	1,000.00	703.00	29.70%
01-200-0-52502	9,000.00	5,181.78	6,000.00	7,211.20	(20.19%)
01-200-0-52503	5,000.00	5,977.89	5,000.00	5,039.29	(0.79%)
01-200-0-52504	3,000.00	2,978.72	3,000.00	3,153.60	(5.12%)
01-200-0-52505	2,000.00	713.60	2,000.00	518.98	74.05%
01-200-0-53252	243,345.00	247,045.00	250,845.00	252,095.00	(0.50%)
01-200-0-53725	6,000.00	13,355.08	1,000.00	3,486.76	(248.68%)
01-200-0-53745	200.00	414.79	200.00	70.00	65.00%
01-200-0-53746	100.00	0.00	100.00	88.53	11.47%
01-200-0-53747	300.00	377.33	500.00	22.88	95.42%
01-200-0-53756	100.00	0.00	100.00	0.00	100.00%
01-200-0-53757	500.00	75.67	500.00	0.00	100.00%
01-200-0-53758	2,500.00	1,342.65	2,400.00	3,349.42	(39.56%)
01-200-0-53760	200.00	950.82	0.00	175.00	0.00%
01-200-0-53761	1,400.00	502.43	14,800.00	2,560.85	82.70%
01-200-0-53762	300.00	338.67	0.00	478.83	0.00%
01-200-0-53763	2,200.00	1,446.27	1,000.00	653.89	34.61%
01-200-0-53764	200.00	375.38	500.00	0.00	100.00%
01-200-0-53765	100.00	0.00	100.00	0.00	100.00%
01-200-0-53766	1,400.00	502.96	1,900.00	2,045.48	(7.66%)
01-200-0-53767	500.00	560.00	1,000.00	642.86	35.71%
01-200-0-53768	100.00	0.00	100.00	0.00	100.00%
01-200-0-53769	1,000.00	1,794.34	0.00	210.00	0.00%
01-200-0-53770	1,500.00	918.31	1,900.00	1,368.83	27.96%
01-200-0-53771	2,300.00	2,306.88	500.00	246.25	50.75%
01-200-0-53772	500.00	214.68	500.00	236.17	52.77%
01-200-0-53773	0.00	0.00	500.00	35.62	92.88%
01-200-0-53774	100.00	0.00	500.00	260.49	47.90%
01-200-0-53775	100.00	0.00	500.00	0.00	100.00%
01-200-0-53776	100.00	166.16	100.00	0.00	100.00%
01-200-0-54000	8,000.00	9,184.98	8,500.00	8,659.88	(1.88%)
01-200-0-54001	2,000.00	3,799.04	2,000.00	2,828.08	(41.40%)
01-200-0-54005	15,000.00	4,452.76	15,000.00	0.00	100.00%
01-200-0-54100	100.00	0.00	100.00	0.00	100.00%
01-200-0-54200	13,250.00	8,067.49	13,250.00	14,008.72	(5.73%)
01-200-0-54300	0.00	0.00	0.00	32.00	0.00%
01-200-0-55550	500.00	351.36	500.00	736.82	(47.36%)
01-200-0-58000	10,000.00	0.00	0.00	0.00	0.00%
01-200-0-58050	402,820.00	333,800.54	371,150.00	299,858.76	19.21%
01-200-0-58500	6,000.00	33,013.32	1,000.00	1,000.00	0.00%
01-200-0-58600	148,875.00	142,506.00	160,375.00	170,093.00	(6.06%)
<b>Total Fire Expenditures</b>	<b>\$ 1,314,880.00</b>	<b>\$ 1,212,587.12</b>	<b>\$ 1,332,445.00</b>	<b>\$ 1,218,535.43</b>	<b>8.55%</b>
<b>Fire Excess of Revenues Over Expenditures</b>	<b>\$ (889,010.00)</b>	<b>\$ (858,774.45)</b>	<b>\$ (934,110.00)</b>	<b>\$ (871,334.35)</b>	<b>6.72%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget  
 For Police (220)  
 For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-220-0-50104 Committee Expense	\$ 200.00	\$ 0.00	\$ 1,200.00	\$ 834.90	30.43%
01-220-0-50120 Mileage	200.00	0.00	200.00	0.00	100.00%
01-220-0-50175 Contracted Services	838,944.00	837,504.86	834,275.00	828,623.92	0.68%
<b>Total Police Expenditures</b>	<b>\$ 839,344.00</b>	<b>\$ 837,504.86</b>	<b>\$ 835,675.00</b>	<b>\$ 829,458.82</b>	<b>0.74%</b>
<b>Police Excess of Revenues Over Expenditures</b>	<b>\$ (839,344.00)</b>	<b>\$ (837,504.86)</b>	<b>\$ (835,675.00)</b>	<b>\$ (829,458.82)</b>	<b>0.74%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Livestock Loss (230)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-230-0-50106 Livestock Valuers	\$ 235.00	\$ 0.00	\$ 235.00	\$ 0.00	100.00%
01-230-0-50120 Mileage	130.00	0.00	130.00	0.00	100.00%
<b>Total Livestock Loss Expenditures</b>	<b>\$ 365.00</b>	<b>\$ 0.00</b>	<b>\$ 365.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Livestock Loss Excess of Revenues Over Expenditures</b>	<b>\$ (365.00)</b>	<b>\$ 0.00</b>	<b>\$ (365.00)</b>	<b>\$ 0.00</b>	<b>100.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Conservation Authorities (240)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-240-0-45000 Contributions from Reserves/Reser	\$	\$	\$ 7,500.00	\$ 5,971.70	20.38%
<b>Total Conservation Authorities Revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$ 7,500.00</b>	<b>\$ 5,971.70</b>	<b>20.38%</b>
<b>Expenditures</b>					
01-240-0-50370 Grants/Donations	\$	\$	\$ 7,500.00	\$ 5,971.70	20.38%
01-240-0-56000 Requisitions	30,821.00	30,821.00	31,498.00	31,498.00	0.00%
<b>Total Conservation Authorities Expenditures</b>	<b>\$ 30,821.00</b>	<b>\$ 30,821.00</b>	<b>\$ 38,998.00</b>	<b>\$ 37,469.70</b>	<b>3.92%</b>
<b>Conservation Authorities Excess of Revenues Over Exp</b>	<b>\$ (30,821.00)</b>	<b>\$ (30,821.00)</b>	<b>\$ (31,498.00)</b>	<b>\$ (31,498.00)</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Building Department (250)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-250-0-40100 Joint Services (Revenue From Othe \$	1,000.00	\$ 2,545.31	\$ 1,000.00	\$ 1,264.52	(26.45%)
01-250-0-41060 Building Permit Fees	126,385.00	113,760.05	128,920.00	172,954.57	(34.16%)
01-250-0-44401 Mileage-1/2 Ton-Charged Back to	100.00	199.52	100.00	0.00	100.00%
01-250-0-45000 Contributions from Reserves/Reser	21,000.00	19,993.47	21,000.00	0.00	100.00%
<b>Total Building Department Revenues</b>	<b>\$ 148,485.00</b>	<b>\$ 136,498.35</b>	<b>\$ 151,020.00</b>	<b>\$ 174,219.09</b>	<b>(15.36%)</b>
<b>Expenditures</b>					
01-250-0-50100 Salaries	\$ 89,500.00	\$ 89,272.16	\$ 91,290.00	\$ 91,179.36	0.12%
01-250-0-50105 Income Protection Year End Payout	1,850.00	188.27	1,890.00	606.10	67.93%
01-250-0-50108 Mechanic/Shop Rate Charged Back	200.00	0.00	200.00	120.20	39.90%
01-250-0-50110 Benefits - Health/Dental/Life	8,700.00	8,597.54	8,965.00	9,365.64	(4.47%)
01-250-0-50115 Boot Allowance	125.00	0.00	250.00	0.00	100.00%
01-250-0-50120 Mileage	1,000.00	836.82	1,000.00	256.09	74.39%
01-250-0-50130 Benefits - E.H.T. (Ministry of Financ	2,500.00	2,421.42	2,550.00	2,472.58	3.04%
01-250-0-50140 Benefits - W.S.I.B.	3,650.00	3,515.97	3,725.00	3,601.64	3.31%
01-250-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	7,700.00	7,790.97	7,855.00	8,058.61	(2.59%)
01-250-0-50160 Benefits - OMERS	12,500.00	11,899.61	12,750.00	12,117.02	4.96%
01-250-0-50175 Contracted Services	1,000.00	0.00	1,000.00	182.88	81.71%
01-250-0-50180 Conventions/Conferences	2,500.00	1,589.32	1,500.00	304.26	79.72%
01-250-0-50200 Office Supplies and Stationery	500.00	782.35	500.00	500.00	0.00%
01-250-0-50205 Other Materials	400.00	0.00	400.00	0.00	100.00%
01-250-0-50207 Protective Clothing	300.00	0.00	500.00	0.00	100.00%
01-250-0-50250 Postage	200.00	200.00	200.00	200.00	0.00%
01-250-0-50260 Advertising	500.00	0.00	500.00	0.00	100.00%
01-250-0-50270 Telephone (Includes Fax)	290.00	382.77	350.00	406.47	(16.13%)
01-250-0-50290 Legal Services	3,000.00	0.00	3,000.00	3,524.97	(17.50%)
01-250-0-50300 Memberships	525.00	481.63	525.00	476.08	9.32%
01-250-0-50310 Publications/Subscriptions	150.00	0.00	150.00	0.00	100.00%
01-250-0-50330 Insurance	800.00	798.52	1,325.00	1,315.44	0.72%
01-250-0-50350 Training/Seminars	2,000.00	297.70	2,000.00	142.46	92.88%
01-250-0-50385 Radio Repairs	100.00	0.00	100.00	0.00	100.00%
01-250-0-53401 Repairs - P16-1 2016 Ford F150	1,000.00	680.56	1,000.00	1,292.82	(29.28%)
01-250-0-54001 New Equipment for Health & Safety	200.00	107.38	200.00	89.11	55.45%
01-250-0-54200 Fuel and Lube (Oil)	1,675.00	1,155.36	1,675.00	1,927.36	(15.07%)
01-250-0-54300 Vehicle/Equipment Licenses	120.00	0.00	120.00	120.00	0.00%
01-250-0-58500 Contributions to Reserves/Reserve	0.00	0.00	0.00	30,460.00	0.00%
01-250-0-58600 Contributions to TCA Reserve Fund	5,500.00	5,500.00	5,500.00	5,500.00	0.00%
<b>Total Building Department Expenditures</b>	<b>\$ 148,485.00</b>	<b>\$ 136,498.35</b>	<b>\$ 151,020.00</b>	<b>\$ 174,219.09</b>	<b>(15.36%)</b>
<b>Building Department Excess of Revenues Over Expendi \$</b>	<b>0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For By-law Enforcement (255)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-255-0-40002 Reimbursed Expenses	\$ 0.00	\$ 719.21	\$ 0.00	\$ 0.00	0.00%
01-255-0-41480 Trailer Fees	20,000.00	21,980.00	25,000.00	27,185.00	(8.74%)
01-255-0-41485 Refreshment Vehcile	0.00	0.00	0.00	150.00	0.00%
01-255-0-45000 Contributions from Reserves/Reser	0.00	47,010.23	0.00	26,129.93	0.00%
<b>Total By-law Enforcement Revenues</b>	<b>\$ 20,000.00</b>	<b>\$ 69,709.44</b>	<b>\$ 25,000.00</b>	<b>\$ 53,464.93</b>	<b>(113.86%)</b>
<b>Expenditures</b>					
01-255-0-50100 Salaries	\$ 29,500.00	\$ 28,282.80	\$ 30,090.00	\$ 29,113.20	3.25%
01-255-0-50108 Mechanic/Shop Rate Charged Back	350.00	0.00	350.00	350.00	0.00%
01-255-0-50120 Mileage	2,750.00	2,929.90	2,750.00	3,638.34	(32.30%)
01-255-0-50175 Contracted Services	3,000.00	2,284.68	3,000.00	2,657.69	11.41%
01-255-0-50290 Legal Services	5,000.00	52,096.67	10,000.00	26,547.45	(165.47%)
01-255-0-50298 By-law Enforcement Expenses	0.00	648.65	0.00	0.00	0.00%
01-255-0-50396 Line Fences Act	200.00	0.00	200.00	0.00	100.00%
<b>Total By-law Enforcement Expenditures</b>	<b>\$ 40,800.00</b>	<b>\$ 86,242.70</b>	<b>\$ 46,390.00</b>	<b>\$ 62,306.68</b>	<b>(34.31%)</b>
<b>By-law Enforcement Excess of Revenues Over Expendit</b>	<b>\$ (20,800.00)</b>	<b>\$ (16,533.26)</b>	<b>\$ (21,390.00)</b>	<b>\$ (8,841.75)</b>	<b>58.66%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Protection & Emergency Services (260)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-260-0-40145 WSIB - Incentive Program Refunds \$	0.00	\$ 4,550.39	\$ 0.00	\$ 0.00	0.00%
01-260-0-41230 9-1-1 Signs	2,000.00	3,670.00	3,000.00	4,495.00	(49.83%)
01-260-0-44110 Helipad Mtce Agreement	7,000.00	7,000.00	7,000.00	7,000.00	0.00%
01-260-0-45000 Contributions from Reserves/Reser	4,500.00	41,999.79	223,700.00	33,609.20	84.98%
<b>Total Protection &amp; Emergency Services Revenues</b>	<b>\$ 13,500.00</b>	<b>\$ 57,220.18</b>	<b>\$ 233,700.00</b>	<b>\$ 45,104.20</b>	<b>80.70%</b>
<b>Expenditures</b>					
01-260-0-50108 Mechanic/Shop Rate Charged Back \$	300.00	\$ 0.00	\$ 300.00	\$ 200.00	33.33%
01-260-0-50120 Mileage	400.00	678.50	500.00	649.00	(29.80%)
01-260-0-50175 Contracted Services	550.00	513.88	550.00	442.65	19.52%
01-260-0-50180 Conventions/Conferences	2,000.00	1,302.52	1,000.00	0.00	100.00%
01-260-0-50205 Other Materials (Includes Shop Sup	50.00	0.00	0.00	0.00	0.00%
01-260-0-50220 Utilities (Hydro)	600.00	499.04	600.00	533.36	11.11%
01-260-0-50230 Building Maintenance	300.00	0.00	300.00	0.00	100.00%
01-260-0-50260 Advertising	300.00	0.00	300.00	470.13	(56.71%)
01-260-0-50270 Telephone (Includes Fax)	1,450.00	473.85	1,300.00	780.22	39.98%
01-260-0-50295 Consulting Services	4,500.00	0.00	4,500.00	2,930.69	34.87%
01-260-0-50330 Insurance	65.00	128.00	325.00	304.00	6.46%
01-260-0-50340 Computers	5,650.00	5,319.78	5,550.00	9,040.50	(62.89%)
01-260-0-50350 Training/Seminars	2,750.00	30.53	0.00	0.00	0.00%
01-260-0-54000 Equipment Replacement/Repairs	2,600.00	13,835.37	3,700.00	1,114.27	69.88%
01-260-0-54101 Emergency Plan	3,250.00	31,959.24	27,750.00	16,922.08	39.02%
01-260-0-54105 9-1-1 Signs Purchased	1,000.00	811.53	4,500.00	5,569.41	(23.76%)
01-260-0-54106 9-1-1 Materials and Supplies	500.00	1,119.77	0.00	0.00	0.00%
01-260-0-54108 9-1-1 Legal	1,150.00	1,064.78	1,150.00	1,064.78	7.41%
01-260-0-54110 Helipad	12,200.00	11,418.56	12,895.00	13,100.35	(1.59%)
01-260-0-54200 Fuel and Lube (Oil)	100.00	0.00	0.00	0.00	0.00%
01-260-0-55900 Occupational Health & Safety Progr	19,000.00	15,762.80	22,800.00	22,612.24	0.82%
01-260-0-55910 Accessibility Act and Regulations	2,500.00	936.62	5,500.00	1,519.73	72.37%
01-260-0-58050 Capital Fund Expenditures	0.00	0.00	193,000.00	12,642.16	93.45%
01-260-0-58600 Contributions to TCA Reserve Fund	2,030.00	2,030.00	2,030.00	2,030.00	0.00%
<b>Total Protection &amp; Emergency Services Expenditures</b>	<b>\$ 63,245.00</b>	<b>\$ 87,884.77</b>	<b>\$ 288,550.00</b>	<b>\$ 91,925.57</b>	<b>68.14%</b>
<b>Protection &amp; Emergency Services Excess of Revenues</b>	<b>\$ (49,745.00)</b>	<b>\$ (30,664.59)</b>	<b>\$ (54,850.00)</b>	<b>\$ (46,821.37)</b>	<b>14.64%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Animal Control (270)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-270-0-41220 Dog Tags and Dog Fines	\$ 3,000.00	\$ 1,815.00	\$ 2,500.00	\$ 3,625.00	(45.00%)
<b>Total Animal Control Revenues</b>	<b>\$ 3,000.00</b>	<b>\$ 1,815.00</b>	<b>\$ 2,500.00</b>	<b>\$ 3,625.00</b>	<b>(45.00%)</b>
<b>Expenditures</b>					
01-270-0-50120 Mileage	\$ 1,500.00	\$ 468.30	\$ 1,000.00	\$ 2,965.90	(196.59%)
01-270-0-50175 Contracted Services	8,500.00	7,294.52	8,500.00	8,728.21	(2.68%)
01-270-0-50205 Other Materials (Includes Shop Sup	300.00	236.88	300.00	205.91	31.36%
01-270-0-50260 Advertising	100.00	49.38	100.00	0.00	100.00%
<b>Total Animal Control Expenditures</b>	<b>\$ 10,400.00</b>	<b>\$ 8,049.08</b>	<b>\$ 9,900.00</b>	<b>\$ 11,900.02</b>	<b>(20.20%)</b>
<b>Animal Control Excess of Revenues Over Expenditures</b>	<b>\$ (7,400.00)</b>	<b>\$ (6,234.08)</b>	<b>\$ (7,400.00)</b>	<b>\$ (8,275.02)</b>	<b>(11.82%)</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Streetlights (280)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-280-0-40100 Joint Services (Revenue From Othe	\$ 500.00	\$ 456.24	\$ 1,000.00	\$ 2,598.35	(159.84%)
<b>Total Streetlights Revenues</b>	<b>\$ 500.00</b>	<b>\$ 456.24</b>	<b>\$ 1,000.00</b>	<b>\$ 2,598.35</b>	<b>(159.84%)</b>
<b>Expenditures</b>					
01-280-0-50175 Contracted Services	\$ 2,500.00	\$ 640.88	\$ 4,000.00	\$ 6,591.20	(64.78%)
01-280-0-50205 Other Materials (Includes Shop Sup	500.00	0.00	500.00	0.00	100.00%
01-280-0-50220 Utilities (Hydro)	5,000.00	4,279.91	5,000.00	4,716.47	5.67%
01-280-0-52700 Access Points - Lights	550.00	530.25	550.00	563.94	(2.53%)
01-280-0-58600 Contributions to TCA Reserve Fund	4,500.00	4,500.00	4,500.00	4,500.00	0.00%
<b>Total Streetlights Expenditures</b>	<b>\$ 13,050.00</b>	<b>\$ 9,951.04</b>	<b>\$ 14,550.00</b>	<b>\$ 16,371.61</b>	<b>(12.52%)</b>
<b>Streetlights Excess of Revenues Over Expenditures</b>	<b>\$ (12,550.00)</b>	<b>\$ (9,494.80)</b>	<b>\$ (13,550.00)</b>	<b>\$ (13,773.26)</b>	<b>(1.65%)</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Roads (300)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-300-0-30103 Fed/Prov - ICIP Grant	\$ 1,476,349.00	\$ 1,329,631.20	\$ 146,718.00	\$ 151,442.80	(3.22%)
01-300-0-30104 ICIP - Resilience Infrastructure Gra	0.00	177,126.98	100,000.00	0.00	100.00%
01-300-0-30900 Provincial Grant - OCIF - Formula B	304,907.00	304,907.00	304,907.00	304,907.00	0.00%
01-300-0-31035 Prov of Ont - Aggregate Resources	20,000.00	47,520.30	30,000.00	67,451.26	(124.84%)
01-300-0-31038 Municipal Modernization Payment			150,000.00	52,500.00	65.00%
01-300-0-40000 User Fees	300.00	11,520.00	5,300.00	0.00	100.00%
01-300-0-40200 Sale of Land/Equipment	1,000.00	0.00	38,000.00	45,328.02	(19.28%)
01-300-0-40300 Entrance Permits	300.00	1,100.00	1,000.00	1,260.00	(26.00%)
01-300-0-44400 Mechanic/Shop Rate & PW Charge	75,050.00	50,607.78	99,850.00	47,155.00	52.77%
01-300-0-44401 Mileage-1/2 Ton-Charged Back to	750.00	1,037.52	750.00	649.00	13.47%
01-300-0-45000 Contributions from Reserves/Reser	2,457,131.00	1,637,297.08	3,670,707.00	2,929,459.89	20.19%
<b>Total Roads Revenues</b>	<b>\$ 4,335,787.00</b>	<b>\$ 3,560,747.86</b>	<b>\$ 4,547,232.00</b>	<b>\$ 3,600,152.97</b>	<b>20.83%</b>

<b>Expenditures</b>					
01-300-0-50100 Salaries	\$ 481,500.00	\$ 447,966.93	\$ 500,000.00	\$ 441,755.61	11.65%
01-300-0-50105 Income Protection Year End Payout	8,500.00	5,518.79	8,500.00	6,475.05	23.82%
01-300-0-50109 Casual Labour	32,500.00	21,060.40	32,500.00	30,031.94	7.59%
01-300-0-50110 Benefits - Health/Dental/Life	31,000.00	27,507.58	35,000.00	30,773.60	12.08%
01-300-0-50115 Boot Allowance	1,500.00	981.60	3,000.00	1,901.32	36.62%
01-300-0-50120 Mileage	200.00	1,951.77	200.00	427.19	(113.60%)
01-300-0-50130 Benefits - E.H.T. (Ministry of Financ	10,800.00	9,526.19	11,000.00	9,895.25	10.04%
01-300-0-50140 Benefits - W.S.I.B.	15,750.00	15,403.45	16,000.00	14,453.79	9.66%
01-300-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	32,000.00	33,614.95	34,500.00	33,465.26	3.00%
01-300-0-50160 Benefits - OMERS	43,000.00	46,443.54	43,000.00	42,820.96	0.42%
01-300-0-50175 Contracted Services	1,200.00	553.76	3,000.00	4,032.78	(34.43%)
01-300-0-50180 Conventions/Conferences	4,000.00	3,768.58	2,000.00	666.53	66.67%
01-300-0-50200 Office Supplies and Stationery	500.00	500.00	1,250.00	1,843.22	(47.46%)
01-300-0-50205 Other Materials (Includes Shop Sup	5,000.00	6,405.80	5,000.00	7,072.43	(41.45%)
01-300-0-50207 Protective Clothing	7,000.00	8,262.03	3,000.00	1,931.11	35.63%
01-300-0-50209 Stock items (Hydraulic Supplies, Nu	20,000.00	15,393.09	20,000.00	21,074.66	(5.37%)
01-300-0-50210 Heat	36,500.00	23,148.78	36,500.00	26,023.38	28.70%
01-300-0-50220 Utilities (Hydro)	14,750.00	13,435.01	14,750.00	12,145.43	17.66%
01-300-0-50230 Building Maintenance	32,354.00	18,569.96	49,854.00	24,254.99	51.35%
01-300-0-50260 Advertising	500.00	432.72	500.00	1,386.27	(177.25%)
01-300-0-50270 Telephone (Includes Fax)	2,850.00	2,378.74	2,575.00	2,259.85	12.24%
01-300-0-50290 Legal Services	10,000.00	5,440.17	20,000.00	2,966.30	85.17%
01-300-0-50295 Consulting Services	19,000.00	48,052.43	92,500.00	13,805.44	85.08%
01-300-0-50300 Memberships	1,800.00	1,705.93	1,800.00	1,867.13	(3.73%)
01-300-0-50330 Insurance	34,025.00	34,526.54	50,600.00	50,595.54	0.01%
01-300-0-50340 Computers	750.00	1,539.83	8,950.00	2,673.32	70.13%
01-300-0-50350 Training/Seminars	15,000.00	1,546.75	15,000.00	12,029.02	19.81%
01-300-0-50380 Courier	150.00	0.00	150.00	0.00	100.00%
01-300-0-50385 Radio Repairs	1,400.00	207.59	1,400.00	1,459.10	(4.22%)
01-300-0-50390 Dispatch/Communications	6,600.00	6,684.78	8,665.00	6,753.21	22.06%
01-300-0-52360 Medicals/Drivers Abstract/CPIC	500.00	450.85	500.00	200.00	60.00%
01-300-0-53003 Repairs - Compressors - C020	200.00	53.70	200.00	60.03	69.99%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Roads (300)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-53004	Repairs - Chipper (Brush Bandit) -	1,000.00	0.00	1,000.00	0.00	100.00%
01-300-0-53005	Repairs - Generators (2 - 10,000 W	100.00	121.49	300.00	0.00	100.00%
01-300-0-53010	P15-1 - Ford F350 - Foreman's Tru	4,000.00	5,510.82	2,000.00	3,139.00	(56.95%)
01-300-0-53012	CS16-1 Power Sweper - Repairs	3,000.00	861.91	3,000.00	0.00	100.00%
01-300-0-53107	B16-1 - Repairs - 2016 Backhoe/Lo	1,500.00	1,062.09	1,500.00	1,541.19	(2.75%)
01-300-0-53200	Repairs - 2008 Ford 2 Ton Truck	1,000.00	346.62	1,000.00	2,303.69	(130.37%)
01-300-0-53205	Repairs - Grader - Cat. Articulated -	7,500.00	2,073.56	7,500.00	16,878.07	(125.04%)
01-300-0-53206	Repairs - Backhoe - Cat. 420D IT -	3,000.00	1,975.84	3,000.00	1,454.92	51.50%
01-300-0-53209	Repairs - 2017 Freightliner Tandem	4,000.00	6,890.26	3,500.00	6,027.07	(72.20%)
01-300-0-53210	1T17-1 Super Duty - Repairs	1,000.00	1,059.33	2,000.00	2,710.42	(35.52%)
01-300-0-53306	Repairs - Float Trailer - 12T - F843	500.00	0.00	500.00	54.93	89.01%
01-300-0-53309	Repairs - Sterling Tandem - T061	6,500.00	13,176.59	5,000.00	2,227.69	55.45%
01-300-0-53310	Repairs - Excavator - 315CL 2005	7,500.00	7,365.57	5,000.00	3,753.70	24.93%
01-300-0-53314	Repairs - Case Backhoe 2006 - B0	5,000.00	1,679.50	2,000.00	36.48	98.18%
01-300-0-53316	G14-1 - 2014 - Grader Cat 140M 2 -	4,000.00	7,752.40	5,000.00	8,173.03	(63.46%)
01-300-0-53318	Repairs - 2015 Steam Jenny SJ15-	200.00	0.00	200.00	0.00	100.00%
01-300-0-53319	P16-1 - Repairs - 2016 Ford Super	2,000.00	3,708.24	2,000.00	1,015.72	49.21%
01-300-0-53320	Repairs - 2016 Steam Jenny SJ16-	200.00	0.00	200.00	0.00	100.00%
01-300-0-53321	Repairs - 2014 Steam Jenny SJ14-	200.00	0.00	200.00	0.00	100.00%
01-300-0-53322	EH05-1 - Repairs - Excavator Ham	2,000.00	768.39	2,000.00	180.12	90.99%
01-300-0-53604	Repairs - Float Trailer - Homemade	1,000.00	785.55	1,000.00	728.38	27.16%
01-300-0-53605	D996-1 - 1999 Dozer - Repairs	5,000.00	1,317.22	5,000.00	0.00	100.00%
01-300-0-53606	Repairs - Sterling Tandem - T086-1	5,000.00	4,520.12	5,000.00	2,209.45	55.81%
01-300-0-53607	Repairs - Tandem T10-1	5,000.00	3,676.38	1,000.00	1,208.37	(20.84%)
01-300-0-53608	F096-2Float Trailer - 30T - Repairs	1,000.00	284.93	1,000.00	1,000.71	(0.07%)
01-300-0-53610	T126-1 - 2012 Int. Tandem - Repair	7,500.00	3,975.58	7,000.00	13,199.38	(88.56%)
01-300-0-53612	Repairs - T146-1 2014 Tandem (Ro	5,000.00	9,695.08	5,000.00	22,957.00	(359.14%)
01-300-0-53613	Repairs - L12-1 - 2012 Nortrax Loa	5,000.00	2,485.54	5,000.00	9,435.81	(88.72%)
01-300-0-53614	T15-1 2015 Freightliner Tandem	5,000.00	3,445.33	3,000.00	3,296.83	(9.89%)
01-300-0-53615	T16-1 Freightliner Tandem 114SD	5,000.00	3,123.97	3,000.00	9,663.88	(222.13%)
01-300-0-53616	T18-1 Freightliner Tandem - Repair	3,000.00	638.82	3,000.00	559.55	81.35%
01-300-0-53617	P18-1 - Repairs - One Ton	1,000.00	1,474.16	1,000.00	515.15	48.49%
01-300-0-53618	G18-1 - Repairs - Grader	1,000.00	3,104.75	3,500.00	1,875.80	46.41%
01-300-0-53619	BC08-1 - Repairs - Brush Cutter for	2,500.00	1,750.31	2,500.00	1,393.66	44.25%
01-300-0-53620	Repairs - 2019 - 3/4 ton PWF	2,500.00	1,459.84	1,000.00	157.73	84.23%
01-300-0-53621	SUV19-1 Ford Escape	2,000.00	705.83	2,000.00	212.74	89.36%
01-300-0-53622	Repairs - 2020 - T20-1 Freightliner	1,000.00	1,305.41	1,000.00	1,428.29	(42.83%)
01-300-0-53623	Repairs - 2021 - T21-1 Freightliner	0.00	0.00	1,000.00	407.95	59.21%
01-300-0-53742	WT88-1 Repairs - 1988 Ford Wate	1,000.00	1,895.41	1,000.00	521.27	47.87%
01-300-0-54000	Equipment Replacement/Repairs	13,500.00	13,013.54	15,000.00	3,498.40	76.68%
01-300-0-54001	New Equipment for Health & Safety	2,000.00	1,329.08	2,000.00	668.11	66.59%
01-300-0-54200	Fuel and Lube (Oil)	196,350.00	152,998.98	196,350.00	148,858.39	24.19%
01-300-0-54300	Vehicle/Equipment Licenses	27,000.00	2,686.75	27,000.00	25,703.00	4.80%
01-300-0-55501	Bridges and Culverts	30,000.00	26,748.45	30,000.00	16,971.85	43.43%
01-300-0-55502	Roadside Maintenance (Includes Br	75,000.00	75,071.26	75,000.00	73,233.86	2.35%
01-300-0-55503	Hardtop Maintenance	90,000.00	68,781.03	90,000.00	82,725.44	8.08%
01-300-0-55504	Loosetop Maintenance	100,000.00	92,378.46	100,000.00	109,031.72	(9.03%)
01-300-0-55505	Winter Control - Maintenance	525,000.00	434,059.02	525,000.00	389,182.27	25.87%
01-300-0-55506	Winter Control - Salaries	359,040.00	350,035.17	366,221.00	341,426.95	6.77%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Roads (300)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-55507 Winter Control - Benefits	22,185.00	19,919.28	22,630.00	17,041.72	24.69%
01-300-0-55508 Winter Control - EHT	7,650.00	7,235.17	7,805.00	7,161.40	8.25%
01-300-0-55509 Winter Control - W.S.I.B.	12,240.00	9,626.72	12,485.00	10,466.54	16.17%
01-300-0-55510 Winter Control-Rec Gen (CPP & EI)	31,212.00	22,777.63	31,850.00	24,162.36	24.14%
01-300-0-55512 Winter Control - OMERS	42,330.00	28,842.65	43,180.00	31,008.30	28.19%
01-300-0-55550 Safety Devices (Signs)	10,000.00	7,033.82	17,000.00	9,096.58	46.49%
01-300-0-58000 Capital Expenditures	1,483,849.00	1,335,187.30	396,718.00	151,442.80	61.83%
01-300-0-58050 Capital Fund Expenditures	2,437,549.00	1,635,762.07	3,557,555.00	2,917,638.65	17.99%
01-300-0-58500 Contributions to Reserves/Reserve	100,000.00	241,661.36	60,000.00	301,229.09	(402.05%)
01-300-0-58600 Contributions to TCA Reserve Fund	1,375,222.00	1,551,348.98	1,437,402.00	1,444,730.02	(0.51%)
<b>Total Roads Expenditures</b>	<b>\$ 7,923,656.00</b>	<b>\$ 6,979,525.80</b>	<b>\$ 8,133,990.00</b>	<b>\$ 7,032,645.14</b>	<b>13.54%</b>
<b>Roads Excess of Revenues Over Expenditures</b>	<b>\$ (3,587,869.00)</b>	<b>\$ (3,418,777.94)</b>	<b>\$ (3,586,758.00)</b>	<b>\$ (3,432,492.17)</b>	<b>4.30%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Waste Disposal (400)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-400-0-40000 User Fees	\$ 35,000.00	\$ 48,954.22	\$ 40,000.00	\$ 46,469.50	(16.17%)
01-400-0-40040 Bag Tags Sold	1,000.00	1,190.00	1,000.00	1,230.00	(23.00%)
01-400-0-40100 Joint Services (Revenue From Othe	25,000.00	25,673.01	25,000.00	29,745.19	(18.98%)
01-400-0-40200 Sale of Land/Equipment	0.00	0.00	5,000.00	6,522.00	(30.44%)
01-400-0-45000 Contributions from Reserves/Reser	82,215.00	57,653.45	32,905.00	26,910.44	18.22%
<b>Total Waste Disposal Revenues</b>	<b>\$ 143,215.00</b>	<b>\$ 133,470.68</b>	<b>\$ 103,905.00</b>	<b>\$ 110,877.13</b>	<b>(6.71%)</b>

<b>Expenditures</b>					
01-400-0-50100 Salaries	\$ 118,000.00	\$ 119,864.51	\$ 119,100.00	\$ 130,898.21	(9.91%)
01-400-0-50105 Income Protection Year End Payout	459.00	469.70	475.00	719.46	(51.47%)
01-400-0-50108 Mechanic/Shop Rate Charged Back	46,000.00	18,985.00	35,000.00	23,075.00	34.07%
01-400-0-50109 Casual Labour	40,000.00	39,624.70	40,000.00	37,727.69	5.68%
01-400-0-50110 Benefits - Health/Dental/Life	1,325.00	1,140.56	1,450.00	1,392.53	3.96%
01-400-0-50115 Boot Allowance	375.00	60.04	800.00	251.57	68.55%
01-400-0-50120 Mileage	2,500.00	2,547.72	2,500.00	1,704.31	31.83%
01-400-0-50130 Benefits - E.H.T. (Ministry of Financ	2,550.00	3,171.60	2,550.00	2,902.22	(13.81%)
01-400-0-50140 Benefits - W.S.I.B.	3,700.00	4,128.94	3,750.00	4,187.11	(11.66%)
01-400-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	8,550.00	7,059.15	8,900.00	8,005.17	10.05%
01-400-0-50160 Benefits - OMERS	5,075.00	4,904.95	5,100.00	4,905.95	3.80%
01-400-0-50175 Contracted Services	68,900.00	57,746.87	78,900.00	56,171.22	28.81%
01-400-0-50200 Office Supplies and Stationery	500.00	500.00	500.00	500.00	0.00%
01-400-0-50204 Covering Material	3,500.00	3,539.97	3,500.00	4,573.82	(30.68%)
01-400-0-50205 Other Materials (Includes Shop Sup	1,500.00	1,690.03	1,500.00	780.57	47.96%
01-400-0-50207 Protective Clothing	900.00	753.04	1,200.00	1,333.67	(11.14%)
01-400-0-50210 Heat	1,800.00	1,740.19	1,800.00	3,003.76	(66.88%)
01-400-0-50230 Building Maintenance	4,000.00	1,262.95	5,000.00	4,331.10	13.38%
01-400-0-50250 Postage	100.00	100.00	100.00	100.00	0.00%
01-400-0-50260 Advertising	500.00	290.57	500.00	375.80	24.84%
01-400-0-50270 Telephone (Includes Fax)	910.00	547.65	350.00	417.66	(19.33%)
01-400-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-400-0-50295 Consulting Services	86,215.00	80,001.67	82,500.00	76,437.07	7.35%
01-400-0-50296 Septic Reinspection Program	6,000.00	3,690.00	6,000.00	5,395.00	10.08%
01-400-0-50330 Insurance	1,335.00	1,331.28	1,875.00	1,873.78	0.07%
01-400-0-50350 Training/Seminars	2,500.00	1,088.83	2,500.00	1,091.38	56.34%
01-400-0-50381 Permit/License Fees to MOE for Co	1,650.00	1,221.12	800.00	0.00	100.00%
01-400-0-50385 Radio Repairs	300.00	103.80	300.00	391.53	(30.51%)
01-400-0-50390 Dispatch/Communications	2,000.00	1,969.44	2,340.00	1,969.44	15.84%
01-400-0-52360 Medicals/Drivers Abstract/PVSC	100.00	0.00	100.00	135.00	(35.00%)
01-400-0-52645 Consignment Paid to Permit Sellers	100.00	54.70	100.00	40.00	60.00%
01-400-0-53750 2007 - 1/2 Ton GMC - Repairs	1,300.00	1,344.40	750.00	614.89	18.01%
01-400-0-53802 Repairs - Crawler JD 555 - 1983	1,000.00	210.00	0.00	0.00	0.00%
01-400-0-53805 Repairs - Compactor (Waste) LC99	1,000.00	2,237.68	1,000.00	470.47	52.95%
01-400-0-53807 L04-1 Repairs 2004 Cat Crawler Lo	1,000.00	1,148.33	1,000.00	1,340.18	(34.02%)
01-400-0-54000 Equipment Replacement/Repairs	1,000.00	1,148.33	500.00	273.39	45.32%
01-400-0-54001 New Equipment for Health & Safety	500.00	244.75	500.00	176.02	64.80%
01-400-0-54200 Fuel and Lube (Oil)	2,725.00	1,126.74	2,725.00	5,981.73	(119.51%)

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Waste Disposal (400)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-400-0-54300 Vehicle/Equipment Licenses	75.00	0.00	75.00	132.63	(76.84%)
01-400-0-55550 Safety Devices (Signs)	500.00	122.96	500.00	395.20	20.96%
01-400-0-58050 Capital Fund Expenditures	70,000.00	46,656.25	22,000.00	14,480.45	34.18%
01-400-0-58500 Contributions to Reserves/Reserve	40,853.00	40,853.00	42,000.00	42,000.00	0.00%
01-400-0-58600 Contributions to TCA Reserve Fund	10,500.00	10,500.00	16,000.00	17,022.00	(6.39%)
<b>Total Waste Disposal Expenditures</b>	<b>\$ 541,297.00</b>	<b>\$ 464,033.09</b>	<b>\$ 497,040.00</b>	<b>\$ 457,576.98</b>	<b>7.94%</b>
<b>Waste Disposal Excess of Revenues Over Expenditures \$</b>	<b>(398,082.00)</b>	<b>\$ (330,562.41)</b>	<b>\$ (393,135.00)</b>	<b>(346,699.85)</b>	<b>11.81%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Recycling (450)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-450-0-31640 WDO Recycling Grant	\$ 60,000.00	\$ 75,775.11	\$ 70,000.00	\$ 61,656.93	11.92%
01-450-0-40000 User Fees	20,000.00	15,437.70	15,000.00	22,136.34	(47.58%)
01-450-0-40100 Joint Services (Revenue From Othe	8,000.00	8,223.41	8,000.00	7,775.64	2.80%
01-450-0-45000 Contributions from Reserves/Reser	46,000.00	32,271.78	39,000.00	38,478.66	1.34%
<b>Total Recycling Revenues</b>	<b>\$ 134,000.00</b>	<b>\$ 131,708.00</b>	<b>\$ 132,000.00</b>	<b>\$ 130,047.57</b>	<b>1.48%</b>
<b>Expenditures</b>					
01-450-0-50100 Salaries	\$ 131,500.00	\$ 133,036.75	\$ 137,000.00	\$ 140,248.62	(2.37%)
01-450-0-50105 Income Protection Year End Payout	969.00	175.65	1,000.00	0.00	100.00%
01-450-0-50108 Mechanic/Shop Rate Charged Back	2,000.00	840.00	2,000.00	30.00	98.50%
01-450-0-50109 Casual Labour	21,500.00	21,336.38	21,500.00	20,314.91	5.51%
01-450-0-50110 Benefits - Health/Dental/Life	4,700.00	4,596.90	5,200.00	4,913.99	5.50%
01-450-0-50115 Boot Allowance	125.00	0.00	250.00	225.13	9.95%
01-450-0-50130 Benefits - E.H.T. (Ministry of Financ	2,500.00	2,357.33	2,600.00	2,559.67	1.55%
01-450-0-50140 Benefits - W.S.I.B.	3,600.00	3,421.17	3,750.00	3,700.61	1.32%
01-450-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	8,625.00	7,416.11	9,300.00	8,036.97	13.58%
01-450-0-50160 Benefits - OMERS	6,775.00	7,188.90	7,200.00	7,117.99	1.14%
01-450-0-50175 Contracted Services	25,800.00	22,548.08	25,800.00	16,723.25	35.18%
01-450-0-50200 Office Supplies and Stationery	200.00	200.00	200.00	200.00	0.00%
01-450-0-50205 Other Materials (Includes Shop Sup	700.00	17.44	700.00	0.00	100.00%
01-450-0-50207 Protective Clothing	200.00	206.43	200.00	175.97	12.02%
01-450-0-50230 Building Maintenance	500.00	219.64	6,000.00	0.00	100.00%
01-450-0-50260 Advertising	500.00	0.00	500.00	0.00	100.00%
01-450-0-50270 Telephone (Includes Fax)	885.00	515.47	350.00	247.32	29.34%
01-450-0-50300 Memberships	115.00	111.94	102.00	111.94	(9.75%)
01-450-0-50330 Insurance	2,350.00	2,346.14	3,700.00	3,682.75	0.47%
01-450-0-50350 Training/Seminars	2,000.00	0.00	2,000.00	587.66	70.62%
01-450-0-52360 Medicals/Drivers Abstract/PVSC	100.00	0.00	100.00	0.00	100.00%
01-450-0-53612 Repairs - T146- 1 2014 Tandem (R	1,000.00	2,622.09	1,500.00	7,645.69	(409.71%)
01-450-0-53803 Repairs - Compactor - COM-1	500.00	807.07	500.00	140.00	72.00%
01-450-0-53806 Repairs - Recycling Truck - REC 99	1,000.00	11,126.50	2,000.00	2,867.22	(43.36%)
01-450-0-54000 Equipment Replacement/Repairs	500.00	446.54	500.00	0.00	100.00%
01-450-0-54001 New Equipment for Health & Safety	150.00	115.95	150.00	94.79	36.81%
01-450-0-54200 Fuel and Lube (Oil)	9,800.00	7,890.07	9,800.00	4,641.36	52.64%
01-450-0-54300 Vehicle/Equipment Licenses	1,500.00	0.00	1,575.00	1,407.75	10.62%
01-450-0-55550 Safety Devices (Signs)	300.00	259.64	500.00	0.00	100.00%
01-450-0-58050 Capital Fund Expenditures	46,000.00	32,271.78	39,000.00	38,478.66	1.34%
01-450-0-58600 Contributions to TCA Reserve Fund	15,000.00	15,000.00	17,600.00	17,600.00	0.00%
<b>Total Recycling Expenditures</b>	<b>\$ 291,394.00</b>	<b>\$ 277,073.97</b>	<b>\$ 302,577.00</b>	<b>\$ 281,752.25</b>	<b>6.88%</b>
<b>Recycling Excess of Revenues Over Expenditures</b>	<b>\$ (157,394.00)</b>	<b>\$ (145,365.97)</b>	<b>\$ (170,577.00)</b>	<b>\$ (151,704.68)</b>	<b>11.06%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Cemeteries (500)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-500-0-40020 Plot Sales and Care & Maintenance \$	1,000.00	\$ 2,423.60	\$ 1,000.00	\$ 753.69	24.63%
01-500-0-40021 Care & Mtce (Perpetual) to Cemete	1,500.00	2,500.00	1,500.00	500.00	66.67%
01-500-0-40022 Interment Sales	4,000.00	7,575.00	4,000.00	6,700.00	(67.50%)
01-500-0-41900 Donations Received	0.00	400.00	0.00	602.54	0.00%
01-500-0-45000 Contributions from Reserves/Reser	3,300.00	2,058.06	5,700.00	8,468.79	(48.58%)
<b>Total Cemeteries Revenues</b>	<b>\$ 9,800.00</b>	<b>\$ 14,956.66</b>	<b>\$ 12,200.00</b>	<b>\$ 17,025.02</b>	<b>(39.55%)</b>
<b>Expenditures</b>					
01-500-0-50108 Mechanic/Shop Rate Charged Back \$	300.00	\$ 1,985.00	\$ 1,500.00	\$ 4,582.13	(205.48%)
01-500-0-50120 Mileage	300.00	448.28	500.00	88.53	82.29%
01-500-0-50175 Contracted Services	1,000.00	1,487.48	1,500.00	200.00	86.67%
01-500-0-50205 Other Materials (Includes Shop Sup	1,700.00	827.58	2,200.00	1,130.21	48.63%
01-500-0-50522 Internment Expenses	4,000.00	7,708.32	4,000.00	6,817.92	(70.45%)
01-500-0-58500 Contributions to Reserves/Reserve	1,000.00	0.00	1,000.00	1,356.23	(35.62%)
01-500-0-58521 Contribution to Cemetery Trust	1,500.00	2,500.00	1,500.00	2,850.00	(90.00%)
<b>Total Cemeteries Expenditures</b>	<b>\$ 9,800.00</b>	<b>\$ 14,956.66</b>	<b>\$ 12,200.00</b>	<b>\$ 17,025.02</b>	<b>(39.55%)</b>
<b>Cemeteries Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Community Halls (610)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-610-0-30103 Fed/Prov - ICIP Grant	\$ 44,405.00	\$ 0.00	\$ 44,405.00	\$ 44,405.00	0.00%
01-610-0-40200 Sale of Land/Equipment	0.00	0.00	200.00	0.00	100.00%
01-610-0-41070 Community Hall Rental	20,000.00	13,057.70	13,000.00	12,369.75	4.85%
01-610-0-41900 Donations Received	5,000.00	0.00	5,000.00	5,000.00	0.00%
01-610-0-45000 Contributions from Reserves/Reser	96,490.00	82,848.78	110,200.00	89,987.59	18.34%
<b>Total Community Halls Revenues</b>	<b>\$ 165,895.00</b>	<b>\$ 95,906.48</b>	<b>\$ 172,805.00</b>	<b>\$ 151,762.34</b>	<b>12.18%</b>
<b>Expenditures</b>					
01-610-0-50108 Labour Charged Back to Other Dep	\$ 5,500.00	\$ 3,103.62	\$ 5,500.00	\$ 500.00	90.91%
01-610-0-50120 Mileage	4,100.00	3,995.28	4,100.00	3,139.98	23.42%
01-610-0-50140 Benefits - W.S.I.B.	1,000.00	1,213.44	1,000.00	1,137.16	(13.72)%
01-610-0-50175 Contracted Services	2,500.00	1,533.73	2,500.00	2,290.44	8.38%
01-610-0-50205 Other Materials (Includes Shop Sup	3,200.00	2,295.95	3,200.00	527.61	83.51%
01-610-0-50210 Heat	19,000.00	13,758.31	19,000.00	13,261.92	30.20%
01-610-0-50220 Utilities (Hydro)	20,250.00	17,944.95	20,250.00	17,146.42	15.33%
01-610-0-50230 Building Maintenance	35,765.00	33,069.40	19,960.00	16,932.77	15.17%
01-610-0-50260 Advertising	100.00	0.00	100.00	110.82	(10.82)%
01-610-0-50270 Telephone (Includes Fax)	2,266.00	2,078.77	2,265.00	2,129.76	5.97%
01-610-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-610-0-50295 Consulting Services			3,210.00	3,205.44	0.14%
01-610-0-50330 Insurance	10,850.00	10,717.93	15,100.00	15,083.29	0.11%
01-610-0-50340 Computers			1,500.00	916.70	38.89%
01-610-0-50380 Courier	100.00	0.00	0.00	0.00	0.00%
01-610-0-54001 New Equipment for Health & Safety	650.00	417.91	650.00	399.74	38.50%
01-610-0-55550 Safety Devices (Signs)	150.00	0.00	150.00	0.00	100.00%
01-610-0-58000 Capital Expenditures	49,405.00	0.00	49,405.00	49,405.00	0.00%
01-610-0-58050 Capital Fund Expenditures	86,150.00	65,018.16	110,200.00	89,987.59	18.34%
01-610-0-58600 Contributions to TCA Reserve Fund	30,600.00	30,600.00	38,365.00	38,165.00	0.52%
<b>Total Community Halls Expenditures</b>	<b>\$ 272,086.00</b>	<b>\$ 185,747.45</b>	<b>\$ 296,955.00</b>	<b>\$ 254,339.64</b>	<b>14.35%</b>
<b>Community Halls Excess of Revenues Over Expenditure</b>	<b>(106,191.00)</b>	<b>(89,840.97)</b>	<b>(124,150.00)</b>	<b>(102,577.30)</b>	<b>17.38%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Recreation (615)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-615-0-44400 Charge back to other departments	\$ 300.00	\$ 300.00	\$ 300.00	\$ 0.00	100.00%
<b>Total Recreation Revenues</b>	<b>\$ 300.00</b>	<b>\$ 300.00</b>	<b>\$ 300.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-615-0-50108 Mechanic/Shop Rate Charged Back	\$ 3,400.00	\$ 635.00	\$ 8,100.00	\$ 8,184.81	(1.05%)
01-615-0-50109 Casual Labour	25,000.00	13,347.60	18,200.00	17,316.42	4.85%
01-615-0-50115 Boot Allowance			150.00	0.00	100.00%
01-615-0-50120 Mileage	1,000.00	1,421.81	1,500.00	905.65	39.62%
01-615-0-50130 Benefits - E.H.T. (Ministry of Financ	500.00	296.24	350.00	337.66	3.53%
01-615-0-50140 Benefits - W.S.I.B.	675.00	432.98	525.00	493.53	5.99%
01-615-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	1,475.00	336.10	1,100.00	383.07	65.18%
01-615-0-50175 Contracted Services	3,500.00	1,616.36	3,000.00	1,674.45	44.19%
01-615-0-50205 Other Materials (Includes Shop Sup	1,200.00	1,189.84	1,200.00	1,006.87	16.09%
01-615-0-50212 Boat launches / beaches	900.00	844.45	2,000.00	1,388.22	30.59%
01-615-0-50220 Utilities (Hydro)	500.00	429.66	500.00	482.71	3.46%
01-615-0-50230 Building Maintenance	1,000.00	0.00	8,000.00	4,116.70	48.54%
01-615-0-50260 Advertising	200.00	0.00	200.00	0.00	100.00%
01-615-0-50265 Promotions (Special Events)	7,700.00	5,400.00	7,700.00	6,600.00	14.29%
01-615-0-50290 Legal Services	200.00	0.00	200.00	0.00	100.00%
01-615-0-50330 Insurance	5,675.00	5,674.72	4,750.00	4,729.26	0.44%
01-615-0-50390 Dispatch/Communications			25.00	0.00	100.00%
01-615-0-52600 Rink Repairs & Mtce (Plevna)	10,120.00	9,352.45	4,570.00	2,890.50	36.75%
01-615-0-52620 Playground Maintenance (Plevna/H	900.00	401.95	900.00	401.95	55.34%
01-615-0-52623 Tennis Courts - Cloyne	7,300.00	6,671.86	6,300.00	5,902.08	6.32%
01-615-0-52625 Swim Programs	3,000.00	3,000.00	3,000.00	1,500.00	50.00%
01-615-0-52626 Docks (Municipal owned)	1,100.00	500.01	1,100.00	354.48	67.77%
01-615-0-52628 Recreation Trails	500.00	0.00	500.00	0.00	100.00%
01-615-0-53011 Repairs - 2015 Multi-Purpose Equip	1,000.00	406.00	1,250.00	749.61	40.03%
01-615-0-53702 Repairs - 2019 Dump Trailer	250.00	158.12	375.00	308.47	17.74%
01-615-0-53750 2007 - 1/2 Ton GMC - Repairs	1,300.00	1,344.40	750.00	681.03	9.20%
01-615-0-54000 Equipment Replacement/Repairs	500.00	500.00	750.00	345.93	53.88%
01-615-0-54001 New Equipment for Health & Safety	200.00	86.06	200.00	86.06	56.97%
01-615-0-54200 Fuel and Lube (Oil)	3,525.00	2,797.71	3,525.00	2,363.41	32.95%
01-615-0-54300 Vehicle/Equipment Licenses	75.00	0.00	75.00	132.63	(76.84%)
01-615-0-55550 Safety Devices (Signs)	400.00	64.90	4,000.00	3,546.13	11.35%
01-615-0-58600 Contributions to TCA Reserve Fund	16,224.00	16,224.00	17,274.00	17,274.00	0.00%
<b>Total Recreation Expenditures</b>	<b>\$ 99,319.00</b>	<b>\$ 73,132.22</b>	<b>\$ 102,069.00</b>	<b>\$ 84,155.63</b>	<b>17.55%</b>
<b>Recreation Excess of Revenues Over Expenditures</b>	<b>\$ (99,019.00)</b>	<b>\$ (72,832.22)</b>	<b>(101,769.00)</b>	<b>(84,155.63)</b>	<b>17.31%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For MNR Parks (620)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
<b>Revenues</b>						
01-620-0-31080	Provincial Grants - Miscellaneous ( \$	0.00 \$	3,658.00 \$	3,725.00 \$	3,723.00	0.05%
01-620-0-31620	Grant - E. Ont Trails Alliance	20,000.00	0.00	20,000.00	0.00	100.00%
01-620-0-40000	User Fees	18,000.00	9,183.70	10,000.00	11,390.01	(13.90%)
01-620-0-40005	CLSP-OnRes MNR Permits Pd Onli	167,915.00	256,976.52	232,600.00	286,409.56	(23.13%)
01-620-0-40006	CLSP-OnRes Transaction Fees Col	11,000.00	20,922.00	15,000.00	26,538.00	(76.92%)
01-620-0-40200	Sale of Land/Equipment	0.00	0.00	0.00	42.00	0.00%
01-620-0-44400	Labour Charged to another Dept (i.	2,400.00	900.00	2,000.00	1,920.20	3.99%
01-620-0-44401	Mileage-1/2 Ton-Charged Back to	6,000.00	5,665.18	6,000.00	3,445.60	42.57%
01-620-0-45000	Contributions from Reserves/Reser	40,000.00	0.00	95,000.00	40,003.20	57.89%
<b>Total MNR Parks Revenues</b>	<b>\$ 265,315.00</b>	<b>\$ 297,305.40</b>	<b>\$ 384,325.00</b>	<b>\$ 373,471.57</b>	<b>2.82%</b>	

**Expenditures**

01-620-0-50100	Salaries	\$ 112,000.00	\$ 107,336.47	\$ 135,000.00	\$ 133,254.52	1.29%
01-620-0-50115	Boot Allowance	500.00	112.54	1,000.00	510.20	48.98%
01-620-0-50120	Mileage	100.00	33.04	100.00	0.00	100.00%
01-620-0-50130	Benefits - E.H.T. (Ministry of Financ	950.00	822.52	1,400.00	1,355.07	3.21%
01-620-0-50140	Benefits - W.S.I.B.	1,400.00	883.33	2,100.00	1,980.48	5.69%
01-620-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	2,725.00	2,371.10	4,300.00	4,362.80	(1.46%)
01-620-0-50160	Benefits - OMERS	0.00	0.00	2,600.00	2,387.08	8.19%
01-620-0-50175	Contracted Services	0.00	0.00	0.00	5.09	0.00%
01-620-0-50200	Office Supplies and Stationery	1,350.00	1,359.73	1,600.00	1,359.73	15.02%
01-620-0-50205	Other Materials (Includes Shop Sup	1,000.00	748.41	1,000.00	448.90	55.11%
01-620-0-50207	Protective Clothing	900.00	615.15	900.00	687.17	23.65%
01-620-0-50230	Building Maintenance	1,550.00	1,268.93	3,700.00	1,887.44	48.99%
01-620-0-50260	Advertising	575.00	148.73	575.00	133.71	76.75%
01-620-0-50270	Telephone (Includes Fax)	650.00	494.03	875.00	872.38	0.30%
01-620-0-50290	Legal Services	200.00	0.00	200.00	0.00	100.00%
01-620-0-50299	Other Services/Miscellaneous	2,500.00	0.00	4,500.00	2,241.11	50.20%
01-620-0-50330	Insurance	4,175.00	4,171.58	5,650.00	5,636.49	0.24%
01-620-0-50340	Computers	20,000.00	24,456.85	13,500.00	17,220.91	(27.56%)
01-620-0-50350	Training/Seminars	400.00	0.00	1,300.00	359.17	72.37%
01-620-0-50390	Dispatch/Communications	565.00	256.43	1,550.00	765.18	50.63%
01-620-0-50500	Bank Service Charges and Interest	11,000.00	16,691.21	13,000.00	21,056.89	(61.98%)
01-620-0-52360	Medicals/Drivers Abstract/CPIC	50.00	41.00	50.00	41.00	18.00%
01-620-0-52640	MNR Parks - Land Use Permits	400.00	387.84	900.00	435.11	51.65%
01-620-0-52641	MNR Aggregate Permit Fee	350.00	351.00	360.00	368.00	(2.22%)
01-620-0-52645	Consignment Paid to Permit Sellers	800.00	223.00	400.00	362.50	9.38%
01-620-0-52800	Access Points - Materials	3,000.00	504.38	43,000.00	0.00	100.00%
01-620-0-53009	P10-1 - 2010 Ford F150 - PWM - R	1,500.00	798.39	1,500.00	3,308.76	(120.58%)
01-620-0-53702	Repairs - 2019 Dump Trailer	250.00	160.30	375.00	105.00	72.00%
01-620-0-53904	Repairs- 25HP Evinrude O/B Motor)	100.00	0.00	100.00	0.00	100.00%
01-620-0-53906	Repairs - Boat Trailer - Mastercraft	0.00	0.00	0.00	70.00	0.00%
01-620-0-53908	Repairs - 2011 Jon Boat	500.00	140.00	1,000.00	925.25	7.48%
01-620-0-53909	Repairs - 2011 Boat Trailer (Jon Bo	400.00	473.42	400.00	667.49	(66.87%)
01-620-0-53912	Repairs - 2019 - 1/2 ton Truck	3,300.00	3,001.31	1,000.00	410.28	58.97%
01-620-0-53913	Repairs - 2013 - 25 HP Evinrude m	0.00	183.16	200.00	0.00	100.00%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For MNR Parks (620)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-620-0-53914 Repairs - 2019 - Boat	200.00	555.37	700.00	351.07	49.85%
01-620-0-53915 Repairs - 2019 - Boat Trailer	200.00	118.01	200.00	86.33	56.84%
01-620-0-53916 Repairs - 2018 - 15 HP Evinrude M	600.00	0.00	400.00	2,892.43	(623.11%)
01-620-0-53918 Repairs 25 HP Evinrude - 2019	600.00	0.00	400.00	3,608.73	(802.18%)
01-620-0-54000 Equipment Replacement/Repairs	1,100.00	662.50	3,800.00	2,676.16	29.57%
01-620-0-54001 New Equipment for Health & Safety	600.00	177.34	600.00	98.27	83.62%
01-620-0-54100 Equipment Rentals	200.00	253.52	400.00	0.00	100.00%
01-620-0-54200 Fuel and Lube (Oil)	6,525.00	4,038.47	8,525.00	9,109.83	(6.86%)
01-620-0-54300 Vehicle/Equipment Licenses	500.00	0.00	700.00	435.25	37.82%
01-620-0-55501 Bridges and Culverts	500.00	0.00	500.00	0.00	100.00%
01-620-0-55502 Roadside Maintenance (Includes Br	600.00	508.80	10,600.00	3,819.08	63.97%
01-620-0-55504 Loosetop Maintenance	65,000.00	16,717.94	55,000.00	19,468.62	64.60%
01-620-0-55550 Safety Devices (Signs)	6,000.00	4,547.23	8,800.00	3,797.31	56.85%
01-620-0-58050 Capital Fund Expenditures	0.00	0.00	35,000.00	40,003.20	(14.29%)
01-620-0-58500 Contributions to Reserves/Reserve	0.00	92,192.37	0.00	69,300.58	0.00%
01-620-0-58600 Contributions to TCA Reserve Fund	9,500.00	9,500.00	14,565.00	14,607.00	(0.29%)
<b>Total MNR Parks Expenditures</b>	<b>\$ 265,315.00</b>	<b>\$ 297,305.40</b>	<b>\$ 384,325.00</b>	<b>\$ 373,471.57</b>	<b>2.82%</b>
<b>MNR Parks Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Libraries (660)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-660-0-50205 Other Materials (Includes Shop Sup \$	200.00 \$	104.81 \$	200.00 \$	34.45	82.78%
01-660-0-50210 Heat	1,025.00	898.50	1,025.00	872.19	14.91%
01-660-0-50230 Building Maintenance	550.00	336.25	550.00	217.71	60.42%
01-660-0-50330 Insurance	965.00	963.32	1,250.00	1,235.48	1.16%
01-660-0-54001 New Equipment for Health & Safety	150.00	128.70	150.00	89.11	40.59%
<b>Total Libraries Expenditures</b>	<b>\$ 2,890.00</b>	<b>\$ 2,431.58</b>	<b>\$ 3,175.00</b>	<b>\$ 2,448.94</b>	<b>22.87%</b>
 <b>Libraries Excess of Revenues Over Expenditures</b>	 <b>\$ (2,890.00)</b>	 <b>\$ (2,431.58)</b>	 <b>\$ (3,175.00)</b>	 <b>(2,448.94)</b>	 <b>22.87%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Planning (700)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-700-0-41050 Compliance Letters	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 1,275.00	(27.50%)
01-700-0-41200 Planning Application Fees	20,000.00	32,244.00	30,000.00	44,975.00	(49.92%)
01-700-0-41202 Road Allowance - Admin. Fees	15,000.00	14,000.00	15,000.00	14,500.00	3.33%
01-700-0-45000 Contributions from Reserves/Reser	30,000.00	9,625.22	20,350.00	31,541.87	(55.00%)
<b>Total Planning Revenues</b>	<b>\$ 65,000.00</b>	<b>\$ 55,869.22</b>	<b>\$ 66,350.00</b>	<b>\$ 92,291.87</b>	<b>(39.10%)</b>
<b>Expenditures</b>					
01-700-0-50100 Salaries	\$ 85,500.00	\$ 83,608.11	\$ 102,500.00	\$ 100,220.73	2.22%
01-700-0-50104 Committee Expense	5,500.00	5,397.33	5,500.00	6,992.63	(27.14%)
01-700-0-50108 Labour Charged Back to Other Dep	200.00	0.00	200.00	200.00	0.00%
01-700-0-50120 Mileage	2,000.00	1,863.17	2,000.00	2,786.21	(39.31%)
01-700-0-50175 Contracted Services	10,000.00	3,475.10	6,500.00	3,307.20	49.12%
01-700-0-50180 Conventions/Conferences	6,000.00	0.00	3,000.00	250.00	91.67%
01-700-0-50200 Office Supplies and Stationery	700.00	712.79	1,000.00	1,000.00	0.00%
01-700-0-50250 Postage	850.00	850.00	1,000.00	1,000.00	0.00%
01-700-0-50260 Advertising	500.00	0.00	200.00	171.87	14.07%
01-700-0-50290 Legal Services	24,000.00	9,486.00	21,850.00	40,990.35	(87.60%)
01-700-0-50292 Sale of Road Allowance Expense	10,000.00	10,314.28	10,000.00	9,494.23	5.06%
01-700-0-50295 Consulting Services	41,400.00	40,894.38	78,600.00	63,976.51	18.60%
01-700-0-50300 Memberships	900.00	900.00	900.00	900.00	0.00%
01-700-0-50350 Training/Seminars	2,000.00	0.00	2,000.00	832.39	58.38%
01-700-0-50390 Dispatch/Communications	300.00	152.63	300.00	213.15	28.95%
01-700-0-58500 Contributions to Reserves/Reserve	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
<b>Total Planning Expenditures</b>	<b>\$ 194,850.00</b>	<b>\$ 162,653.79</b>	<b>\$ 240,550.00</b>	<b>\$ 237,335.27</b>	<b>1.34%</b>
<b>Planning Excess of Revenues Over Expenditures</b>	<b>\$ (129,850.00)</b>	<b>\$ (106,784.57)</b>	<b>\$ (174,200.00)</b>	<b>\$ (145,043.40)</b>	<b>16.74%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Property/Bldg Mtce (Grass/Cleaning/Snow Removal) (750)  
 For the Fiscal Period 2021-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-750-0-30832 County - Grant	\$	\$	\$ 337,500.00	\$ 0.00	100.00%
01-750-0-40050 Microfit Proceeds	5,000.00	5,451.77	5,000.00	4,891.81	2.16%
01-750-0-44401 Mileage-1/2 Ton-Charged Back to	7,000.00	3,774.23	5,000.00	2,764.15	44.72%
01-750-0-45000 Contributions from Reserves/Reser	0.00	0.00	230,000.00	0.00	100.00%
<b>Total Property/Bldg Mtce (Grass/Cleaning/Snow Remo</b>	<b>\$ 12,000.00</b>	<b>\$ 9,226.00</b>	<b>\$ 577,500.00</b>	<b>\$ 7,655.96</b>	<b>98.67%</b>
<b>Expenditures</b>					
01-750-0-50100 Salaries	\$ 62,250.00	\$ 65,030.74	\$ 62,700.00	\$ 63,025.50	(0.52%)
01-750-0-50105 Income Protection Year End Payout	2,346.00	2,418.87	2,350.00	2,237.40	4.79%
01-750-0-50109 Casual Labour	1,600.00	1,160.23	1,600.00	665.87	58.38%
01-750-0-50110 Benefits - Health/Dental/Life	9,500.00	9,415.34	10,650.00	10,169.64	4.51%
01-750-0-50120 Mileage	500.00	153.40	500.00	560.50	(12.10%)
01-750-0-50130 Benefits - E.H.T. (Ministry of Financ	3,200.00	3,184.10	3,200.00	3,163.46	1.14%
01-750-0-50140 Benefits - W.S.I.B.	5,750.00	4,622.65	5,850.00	4,608.28	21.23%
01-750-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	9,500.00	8,590.67	10,000.00	8,906.78	10.93%
01-750-0-50160 Benefits - OMERS	17,000.00	15,704.38	17,000.00	15,639.85	8.00%
01-750-0-50175 Contracted Services	89,230.00	80,129.79	89,230.00	83,965.89	5.90%
01-750-0-50200 Office Supplies and Stationery	200.00	200.00	200.00	200.00	0.00%
01-750-0-50205 Other Materials (Includes Shop Sup	1,350.00	1,065.92	1,350.00	962.24	28.72%
01-750-0-50207 Protective Clothing	300.00	284.86	400.00	0.00	100.00%
01-750-0-50210 Heat	4,750.00	3,531.02	4,750.00	3,094.04	34.86%
01-750-0-50220 Utilities (Hydro)	1,800.00	1,623.02	1,800.00	1,829.47	(1.64%)
01-750-0-50230 Building Maintenance	9,525.00	11,539.00	14,200.00	4,938.89	65.22%
01-750-0-50231 Water Regulations (Analysis, etc.)	13,000.00	10,717.14	13,000.00	13,027.10	(0.21%)
01-750-0-50260 Advertising	200.00	0.00	200.00	238.27	(19.14%)
01-750-0-50270 Telephone (Includes Fax)	1,500.00	1,081.79	1,600.00	1,421.30	11.17%
01-750-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-750-0-50295 Consulting Services	0.00	0.00	80,000.00	16,281.60	79.65%
01-750-0-50310 Publications/Subscriptions	255.00	254.40	255.00	254.40	0.24%
01-750-0-50330 Insurance	2,250.00	2,239.16	3,725.00	3,718.44	0.18%
01-750-0-50350 Training/Seminars	2,000.00	0.00	2,000.00	142.46	92.88%
01-750-0-50376 Senior housing	0.00	3,273.51	487,500.00	3,498.91	99.28%
01-750-0-50385 Radio Repairs	100.00	0.00	100.00	0.00	100.00%
01-750-0-50390 Dispatch/Communications	200.00	153.86	200.00	153.86	23.07%
01-750-0-53907 Repairs - C12-1 - 2012 Chev Cruz	1,000.00	891.91	1,000.00	390.12	60.99%
01-750-0-54000 Equipment Replacement/Repairs	100.00	0.00	100.00	0.00	100.00%
01-750-0-54001 New Equipment for Health & Safety	250.00	181.41	450.00	137.86	69.36%
01-750-0-54200 Fuel and Lube (Oil)	1,025.00	608.06	1,025.00	658.73	35.73%
01-750-0-54300 Vehicle/Equipment Licenses	120.00	0.00	120.00	120.00	0.00%
01-750-0-56999 Infrastructure Loan Payment	48,991.00	48,990.58	48,020.00	48,020.37	0.00%
01-750-0-58600 Contributions to TCA Reserve Fund	2,700.00	2,700.00	3,830.00	3,830.00	0.00%
<b>Total Property/Bldg Mtce (Grass/Cleaning/Snow Remo</b>	<b>\$ 292,992.00</b>	<b>\$ 279,745.81</b>	<b>\$ 869,405.00</b>	<b>\$ 295,861.23</b>	<b>65.97%</b>
<b>Property/Bldg Mtce (Grass/Cleaning/Snow Removal) Ex</b>	<b>\$ (280,992.00)</b>	<b>\$ (270,519.81)</b>	<b>\$ (291,905.00)</b>	<b>\$ (288,205.27)</b>	<b>1.27%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Municipal - Taxes (810)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-810-0-32000 Taxation - Residential/Farm/Manag	\$ 6,153,918.00	\$ 6,153,913.40	\$ 6,260,158.00	\$ 6,259,332.21	0.01%
01-810-0-32050 Taxation - Commercial/Industrial	43,640.00	44,194.51	43,640.00	44,464.42	(1.89%)
01-810-0-32100 Taxation Supplemental - Residentia	45,000.00	32,977.35	45,000.00	49,216.60	(9.37%)
01-810-0-32150 Taxation Supplemental - Commerci	100.00	1,195.60	100.00	0.00	100.00%
01-810-0-33000 Payments-in-lieu (PIL)	70,000.00	42,111.95	70,000.00	54,704.31	21.85%
<b>Total Municipal - Taxes Revenues</b>	<b>\$ 6,312,658.00</b>	<b>\$ 6,274,392.81</b>	<b>\$ 6,418,898.00</b>	<b>\$ 6,407,717.54</b>	<b>0.17%</b>
<b>Expenditures</b>					
01-810-0-50480 Property Taxes Written Off - Reside	\$ 25,000.00	\$ 18,065.19	\$ 25,000.00	\$ 16,306.42	34.77%
01-810-0-50485 Property Taxes Written Off - Comm	3,000.00	1,355.34	3,000.00	0.00	100.00%
01-810-0-50499 Property Taxes - Allowance for Bad	34,000.00	29,215.80	34,000.00	34,990.10	(2.91%)
<b>Total Municipal - Taxes Expenditures</b>	<b>\$ 62,000.00</b>	<b>\$ 48,636.33</b>	<b>\$ 62,000.00</b>	<b>\$ 51,296.52</b>	<b>17.26%</b>
<b>Municipal - Taxes Excess of Revenues Over Expenditur</b>	<b>\$ 6,250,658.00</b>	<b>\$ 6,225,756.48</b>	<b>\$ 6,356,898.00</b>	<b>\$ 6,356,421.02</b>	<b>0.01%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For County (830)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-830-0-32000 Taxation - Residential/Farm/Manag	\$ 1,702,685.00	\$ 1,702,682.30	\$ 1,730,710.00	\$ 1,730,709.43	0.00%
01-830-0-32050 Taxation - Commercial/Industrial	12,079.00	12,227.55	12,294.00	12,294.43	0.00%
01-830-0-32100 Taxation Supplemental - Residentia	0.00	9,081.51	0.00	13,602.00	0.00%
01-830-0-32150 Taxation Supplemental - Commerci	0.00	325.18	0.00	0.00	0.00%
01-830-0-33000 Payments-in-lieu (PIL)	0.00	9,277.92	0.00	8,987.69	0.00%
<b>Total County Revenues</b>	<b>\$ 1,714,764.00</b>	<b>\$ 1,733,594.46</b>	<b>\$ 1,743,004.00</b>	<b>\$ 1,765,593.55</b>	<b>(1.30%)</b>
<b>Expenditures</b>					
01-830-0-50480 Property Taxes Written Off - Reside	\$ 0.00	\$ 4,980.35	\$ 0.00	\$ 4,432.05	0.00%
01-830-0-50485 Property Taxes Written Off - Comm	0.00	367.42	0.00	0.00	0.00%
01-830-0-56000 Requisitions	1,714,764.00	1,728,246.69	1,743,004.00	1,761,161.50	(1.04%)
<b>Total County Expenditures</b>	<b>\$ 1,714,764.00</b>	<b>\$ 1,733,594.46</b>	<b>\$ 1,743,004.00</b>	<b>\$ 1,765,593.55</b>	<b>(1.30%)</b>
<b>County Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Education (850)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-850-0-32000 Taxation - Residential/Farm/Manag	\$ 1,397,207.00	\$ 1,397,207.09	\$ 1,409,852.00	\$ 1,409,854.38	0.00%
01-850-0-32050 Taxation - Commercial/Industrial	78,018.00	78,017.95	57,992.00	57,991.30	0.00%
01-850-0-32100 Taxation Supplemental - Residentia	0.00	7,605.87	0.00	11,128.98	0.00%
01-850-0-32150 Taxation Supplemental - Commerci	0.00	2,478.07	0.00	0.00	0.00%
01-850-0-33000 Payments-in-lieu (PIL)	0.00	4,935.26	0.00	5,433.70	0.00%
<b>Total Education Revenues</b>	<b>\$ 1,475,225.00</b>	<b>\$ 1,490,244.24</b>	<b>\$ 1,467,844.00</b>	<b>\$ 1,484,408.36</b>	<b>(1.13%)</b>
<b>Expenditures</b>					
01-850-0-50480 Property Taxes Written Off - Reside	\$ 0.00	\$ 4,149.26	\$ 0.00	\$ 3,645.56	0.00%
01-850-0-50485 Property Taxes Written Off - Comm	0.00	2,626.00	0.00	0.00	0.00%
01-850-0-56000 Requisitions	1,475,225.00	1,483,468.98	1,467,844.00	1,480,762.80	(0.88%)
<b>Total Education Expenditures</b>	<b>\$ 1,475,225.00</b>	<b>\$ 1,490,244.24</b>	<b>\$ 1,467,844.00</b>	<b>\$ 1,484,408.36</b>	<b>(1.13%)</b>
<b>Education Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Property Taxation (890)*  
*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-890-0-41300 Penalty on Taxes - All Years	\$ 140,000.00	\$ 114,198.86	\$ 140,000.00	\$ 136,725.24	2.34%
01-890-0-41360 Property Tax Sale - Costs Recovere	15,000.00	2,163.38	10,000.00	0.00	100.00%
01-890-0-41370 Tax Sale Excess Proceeds	0.00	0.00	0.00	17,726.69	0.00%
01-890-0-45000 Contributions from Reserves/Reser	0.00	25,801.14	0.00	0.00	0.00%
<b>Total Property Taxation Revenues</b>	<b>\$ 155,000.00</b>	<b>\$ 142,163.38</b>	<b>\$ 150,000.00</b>	<b>\$ 154,451.93</b>	<b>(2.97%)</b>
<b>Expenditures</b>					
01-890-0-50400 Property Taxes Cancellation Expen	\$ 3,000.00	\$ 3,905.36	\$ 3,900.00	\$ 3,106.93	20.34%
01-890-0-50450 Property Tax Sale Costs	15,000.00	2,679.91	10,000.00	5,201.83	47.98%
01-890-0-58500 Contributions to Reserves/Reserve	0.00	0.00	0.00	17,726.69	0.00%
<b>Total Property Taxation Expenditures</b>	<b>\$ 18,000.00</b>	<b>\$ 6,585.27</b>	<b>\$ 13,900.00</b>	<b>\$ 26,035.45</b>	<b>(87.31%)</b>
<b>Property Taxation Excess of Revenues Over Expenditur</b>	<b>\$ 137,000.00</b>	<b>\$ 135,578.11</b>	<b>\$ 136,100.00</b>	<b>\$ 128,416.48</b>	<b>5.65%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

*For the Fiscal Period 2021-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 17,733,115.00	\$ 17,019,045.27	\$ 19,022,054.00	\$ 17,414,167.72	8.45%
Total Expenditures	\$ 17,733,115.00	\$ 16,869,045.27	\$ 19,022,054.00	\$ 17,264,167.72	9.24%
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 150,000.00	\$ 0.00	\$ 150,000.00	0.00%



## Administrative Report

To: Personnel & Audit Committee

From: Kelly Watkins, Dipl. M.A., M.M., Treasurer

Recommended by: Cheryl Robson, AMCT, Chief Administrative Officer \_\_\_\_\_

Date of Meeting: May 26, 2022

Re: Statement of Revenue & Expenditures – 2022 Variance Report as of May 18, 2022

### Background

The Year End Variance Report provides a summary by Sub Category to the P&A Committee as to the Municipal Operations in relation to the annual Council approved budget. The Managers review their variances (approved budget vs. actual year-to-date amounts) throughout the fiscal year in order to have time to implement any necessary actions to mitigate potential shortfalls.

At the Committee meeting held on October 17, 2016, Res #26-16 instructed the Treasurer not to include the Statement of Revenue and Expenditures in future Variance Administrative Reports. The Statement of Revenue and Expenditures will not be included throughout the year, however, it should be included in the Year End Report for each Fiscal Year.

### Researched By

Kelly Watkins, Dipl.M.A, M.M., Treasurer

Cheryl Robson, A.M.C.T., CAO

Darwyn Sproule, P. Eng., Public Works Manager

Corey Klatt, Dipl.M.A, CAO Back-up

Tara Mieske, Dipl.M.A, M.M., Clerk / Planning Manager

Eric Korhonen, Director of Emergency Services / Fire Chief

Brooke Hawley, Dipl. M.A., Manager of Community Development

Treasurer Administrative Report  
Statement of Revenue & Expenditures –2022 Variance Report as of May 18, 2022  
May 26, 2022  
Page 1 of 2

## **Comments**

### CAPITAL PROJECT NOTES

The 2022 Council Approved Projects are just getting started. Many carryover projects from the 2021 project sheet are being completed.

A full breakdown and status of projects will be provided for the next P&A Committee meeting, once more projects are underway.

Based on the few Tenders that have already been issued we are already seeing supply delays and cost increases, similar to last year. For example we issued a Tender for a New Tandem Truck. We received 2 bids (One did not meet the specifications required and the 2<sup>nd</sup> identified that delivery would be December 2023). We awarded to the 2<sup>nd</sup> Vendor who then did not sign the Contract as they further determined that they could not guarantee delivery by December 2023. We are investigating options.

### **Financial Implications**

Upon review of the detailed General Ledger, it is anticipated that we will see over budget at year end for fuel and heat budget lines. We did not estimate the huge increase in fuel prices at budget time (Stats Canada advises that year over year, consumers paid 36.3% more for gasoline in April 2022). Managers are also looking at maintenance type projects and may need to start prioritizing projects with some being pushed to 2023 as pricing on most items are coming in over budget due to the cost of or delayed in receiving supplies.

To note the Consumer Price Index (CPI) for April 2022 came in at 6.8% year over year change. Stats Canada have indicated this is largely driven by food and shelter (housing, fuel, etc.) prices.

### **Recommendation**

**Be It Resolved That** Personnel and Audit Committee receives the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2022 Variance Report as of May 18, 2022", for information purposes.

Attachment (1)

- 2022 Budget vs Actual (by Sub Category)

2022 Budget vs Actual (by sub category)  
Year End

Type	Sub Category	2022 Approved Budget	2022 Year to Date Actual	Variance
Revenue	Cemeteries	\$6,500	\$500	<b>-\$6,000</b>
	Contribution from Reserve/Reserve	\$5,584,860	\$393,460	<b>-\$5,191,400</b>
	County	\$1,807,708	\$877,566	<b>-\$930,142</b>
	Donations	\$4,500	\$1,115	<b>-\$3,385</b>
	Education	\$1,477,161	\$739,171	<b>-\$737,990</b>
	Federal Gas Tax	\$189,629	\$0	<b>-\$189,629</b>
	Government Grants	\$1,421,579	\$335,467	<b>-\$1,086,112</b>
	Grants	\$20,000	\$0	<b>-\$20,000</b>
	Internal (between departments)	\$100,375	\$4,802	<b>-\$95,573</b>
	Joint Services	\$34,500	\$0	<b>-\$34,500</b>
	Miscellaneous Operating	\$33,885	\$26,174	<b>-\$7,711</b>
	OMPF Grant	\$1,828,400	\$914,200	<b>-\$914,200</b>
	Prior Year Surplus	\$150,000	\$0	<b>-\$150,000</b>
	Sale of Land/Equipment	\$11,500	\$0	<b>-\$11,500</b>
	Taxation	\$6,803,642	\$3,244,189	<b>-\$3,559,453</b>
User Charges	\$596,755	\$333,527	<b>-\$263,228</b>	
Revenue Total		\$20,070,994	\$6,870,172	

\* Revenue – “Miscellaneous Operating” – includes Tax Certificates/Zoning Letters; US Fund Exchange; Bank Interest; Map Sales; Helipad Maintenance; Microfit Proceeds; etc.

2021 Budget vs Actual (by sub category)  
Year End

Type	Sub Category	2022 Approved Budget	2022 Year to Date Actual	Variance
Expense	Building Maintenance	\$280,923	\$50,687	<b>\$230,236</b>
	Capital	\$4,668,659	\$395,729	<b>\$4,272,930</b>
	Cemetery Trust	\$1,500	\$0	<b>\$1,500</b>
	Computers	\$221,090	\$57,015	<b>\$164,075</b>
	Conservation Authority	\$32,666	\$1,058	<b>\$31,608</b>
	Contracted Services	\$675,040	\$164,447	<b>\$510,593</b>
	Contribution to Reserve/Reserve Funds	\$296,040	\$296,040	<b>\$0</b>
	Contribution to TCA Reserve Funds	\$2,691,390	\$2,681,390	<b>\$10,000</b>
	County	\$1,807,708	\$436,375	<b>\$1,371,333</b>
	Education	\$1,477,161	\$370,699	<b>\$1,106,462</b>
	Fuel & Lube	\$195,700	\$99,070	<b>\$96,630</b>
	Grants/Donations	\$48,255	\$1,151	<b>\$47,104</b>
	Infrastructure Loan Payment	\$47,108	\$0	<b>\$47,108</b>
	Insurance	\$186,399	\$173,153	<b>\$13,246</b>
	Internal (between departments)	\$51,750	\$1,908	<b>\$49,843</b>
	Joint Services	\$257,545	\$0	<b>\$257,545</b>
	Miscellaneous expenses	\$1,374,491	\$126,507	<b>\$1,247,984</b>
	Payroll	\$3,631,106	\$1,132,914	<b>\$2,498,192</b>
	Police Services	\$814,062	\$202,382	<b>\$611,680</b>
	Repairs (vehicle & equipment)	\$212,589	\$101,419	<b>\$111,170</b>
	Roads Maintenance	\$295,000	\$43,622	<b>\$251,378</b>
	Taxation	\$62,000	\$2,256	<b>\$59,744</b>
	Telephone	\$17,612	\$4,822	<b>\$12,790</b>
	Training/Conference	\$98,100	\$15,025	<b>\$83,075</b>
	Utilities (Heat & Hydro)	\$127,100	\$85,556	<b>\$41,544</b>
	Winter Maintenance	\$500,000	\$286,004	<b>\$213,996</b>
Expense Total		\$20,070,994	\$6,729,228	

\*\* Expense – ‘Miscellaneous expenses’ – includes Supplies; Postage; Dry Hydrant Program; Water Regulations; Emergency Plan/911/Helipad; Occupational Health & Safety; Signs; Bank Service Charges; Legal; Mileage; Dispatch/Communications; Memberships; Advertising; Protective Clothing; Fire/EFR Equipment; Committee Expense; Waste Site Cover Materials; Recreation; Etc.