



#10 (d)

Minutes of a Strategic Planning Committee Meeting held on Tuesday April 23<sup>rd</sup>, 2024 at 7:00 p.m. in person in the meeting room or by phone.

**1. Opening of Meeting by the Committee Chair:**

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

**2. Roll Call:**

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Elaine Fic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Annie Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Gabourie	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Taylor White	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy Clerk: Melanie Jensen

Member of the audience: 2

**3. Adoption of the Agenda and Addendum:**

Moved by Annie Keft	<b>15/2024</b>
Seconded by Wendy Weller	<b>Agenda</b>

THAT the agenda for the Strategic Planning Committee Meeting held on April 23<sup>rd</sup>, 2024 be adopted with addition of item 10 (f) change of time, 10 (g) resignation and 10 (h) vacant seat.

Carried

**4. Disclosure of Pecuniary Interest: None**

**5. Minutes of Previous Meetings :**

Moved by Annie Keft	<b>16/2024</b>
Seconded by Wendy Weller	<b>Minutes</b>

THAT the minutes of the Strategic Planning Committee Meeting held on March 26<sup>th</sup>, 2024, be adopted.

Carried

6. **Matters arising from the minutes: None**

7. **Deputations: None**

8. **Correspondence, Information:**

9. **Members Update Reports:**

-Members gave a verbal report.

10. **New Business:**

a) **Home and Trade Show:** Members discussed that they will not be having a trade show this year and will look into it again for next year.

b) **Garden Boxes:** Members discussed the garden boxes and have agreed that they will not take anymore names as they are full.

c) **Create a list of available properties:** Members discussed starting with making a list of properties that may be surplus at a later date and will discuss this matter later.

d) **Signage:** Members discussed that signage will not be a priority at this time as the budget will not allow it.

e) **Playgrounds:** Members discussed that playgrounds as well will not be a priority as again the budget will not allow it this year.

f) **Change time of meeting:**

Moved by Annie Keft  
Seconded by Wendy Weller

**17/2024**  
**Change of Time**

THAT the Strategic Planning Committee would like to change the time of the monthly meetings from 7:00 p.m. to 6:00 p.m.

Defeated

**g) Resignation:**

Moved by Annie Keft  
Seconded by Wendy Weller

**18/2024  
Resignation**

THAT the Strategic Planning Committee accepts the resignation of Member Taylor White and forwards the resignation to Council.

Carried

**h) Vacant Seat:**

Moved by Wendy Weller  
Seconded by Annie Keft

**19/2024  
Vacant Seat**

THAT the Strategic Planning Committee directs the Clerk to advertise for a vacant seat on the Committee.

Carried

**11. a) Submitted Questions: None**

**b) Audience Questions:**

A question period was held.

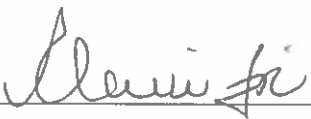
**12. Adjournment:**

Moved by Annie Keft  
Seconded by Wendy Weller

**20/2024  
Adjournment**

THAT this meeting be adjourned at 7:26 p.m.

Carried



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Chair Councillor Elaine Fic



#10 (d)

Minutes of a Strategic Planning Committee Meeting held on Tuesday May 28<sup>th</sup> 2024 at 7:00 p.m. in person in the meeting room or by phone.

**1. Opening of Meeting by the Committee Chair:**

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

**2. Roll Call:**

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Elaine Fic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Annie Keft	<input type="checkbox"/>	<input checked="" type="checkbox"/>
John Gabourie	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wendy Weller	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy Clerk: Melanie Jensen  
Member of the audience: 2

Move by Wendy Weller 21/2024  
Seconded by Bonita Culhane Absent

THAT a Chair agrees to grant a leave of absence to Member Annie Keft for the Strategic Planning Committee Meeting of May 28<sup>th</sup> , 2024, due to appropriate advance notice submitted to the Clerk or Chair.

Carried

**3. Adoption of the Agenda and Addendum:**

Moved by Bonita Culhane 22/2024  
Seconded by Wendy Weller Agenda

THAT the agenda for the Strategic Planning Committee Meeting held on May 28<sup>th</sup>, 2024 be adopted with addition of item 10 (e) parks.

Carried

**4. Disclosure of Pecuniary Interest: None**

**5. Minutes of Previous Meetings :**

Moved by John Gabourie  
Seconded by Wendy Weller

**23/2024  
Minutes**

THAT the minutes of the Strategic Planning Committee Meeting held on April 23<sup>rd</sup>, 2024, be adopted.

Carried

**6. Matters arising from the minutes: None**

**7. Deputations: None**

**8. Correspondence, Information:**

**9. Members Update Reports:**

-Members gave a verbal report.

**10. New Business:**

**a) Voting New Member:**

Moved by Wendy Weller  
Seconded by John Gabourie

**24/2024  
New Member**

THAT the Strategic Planning accepts new members Rodney Pennington and brings it forward to Council for final approval.

Carried

**b) Draft Strategic Planning review:**

- Members discussed the Draft Strategic Plan.

**c) Garden Boxes:**

- Members discussed the garden boxes.

**d) Future ideas for committee:**

- Members discussed future ideas for the strategic committee.

**e) Parks:**

- Members discussed helping out with the painting of the parks.

**11. a) Submitted Questions: None**

**b) Audience Questions:**

A question period was held.

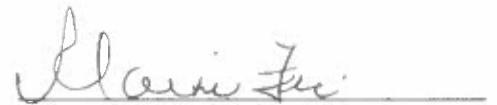
**12. Adjournment:**

Moved by Wendy Weller  
Seconded by John Gabourie

**25/2024**  
**Adjournment**

THAT this meeting be adjourned at 7:47 p.m.

Carried

A handwritten signature in cursive script, appearing to read "Elaine Fic", is written over a horizontal line.

Chair Councillor Elaine Fic



# 10 (d)

Minutes of a Strategic Planning Committee Meeting held on Tuesday June 25<sup>th</sup> 2024 at 7:00 p.m. in person in the meeting room or by phone.

**1. Opening of Meeting by the Committee Chair:**

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

**2. Roll Call:**

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Elaine Fic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Annie Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Gabourie	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wendy Weller	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Rodney Pennington	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy Clerk: Melanie Jensen

Member of the audience: 4

**3. Adoption of the Agenda and Addendum:**

Moved by John Gabourie	<b>26/2024</b>
Seconded by Wendy Weller	<b>Agenda</b>

THAT the agenda for the Strategic Planning Committee Meeting held on June 25<sup>th</sup>, 2024 be adopted.

Carried

**4. Disclosure of Pecuniary Interest: None**

**5. Minutes of Previous Meetings :**

Moved by Wendy Weller	<b>27/2024</b>
Seconded by John Gabourie	<b>Minutes</b>

THAT the minutes of the Strategic Planning Committee Meeting held on May 28<sup>th</sup>, 2024,

be adopted.

Carried

**6. Matters arising from the minutes: None**

**7. Deputations: None**

**8. Correspondence, Information:**

**9. Members Update Reports:**

-Members gave a verbal report.

**10. New Business:**

- a) **Fund Raising Committee:** Members discussed the possibility of fund raising and are looking more into if possible or not.
- b) **Painting of Playgrounds:** Members discussed painting playgrounds. They will meet on July 20<sup>th</sup>, 2024 at the Virginia town playground to start.
- c) **Gold Candle:** Members discussed a donation that Gold Candle may be giving to the committee.

**11. a) Submitted Questions: None**

**b) Audience Questions:**

A question period was held.


**12. Adjournment:**

Moved by John Gabourie  
Seconded by Wendy Weller

**28/2024  
Adjournment**

THAT this meeting be adjourned at 7:37 p.m.

Carried



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Chair Councillor Elaine Fic





#10 (d)

Minutes of a Strategic Planning Committee Meeting held on Tuesday July 30<sup>th</sup> 2024 at 7:00 p.m. in person in the meeting room or by phone.

**1. Opening of Meeting by the Committee Chair:**

The Chair called the meeting to order at 7:00 p.m. and welcomed those in attendance.

**2. Roll Call:**

<u>Attendance:</u>	<u>Present</u>	<u>Absent</u>
Chair Councillor Elaine Fic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Co-Chair Councillor Annie Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Gabourie	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Wendy Weller	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Rodney Pennington	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Deputy Clerk: Melanie Jensen  
Member of the audience: 1

Moved by Wendy weller **29/2024**  
Seconded by Annie Keft **Absence**

THAT the Chair agrees to grant a leave of absence to member John Gabourie for the Strategic Planning Committee Meeting of July 30, 2024, due to appropriate advance notice submitted to the Clerk or Chair.

Carried

**3. Adoption of the Agenda and Addendum:**

Moved by Wendy Weller **30/2024**  
Seconded by Annie keft **Agenda**

THAT the agenda for the Strategic Planning Committee Meeting held on July 30<sup>th</sup>, 2024 be adopted.

Carried

4. **Disclosure of Pecuniary Interest: None**

5. **Minutes of Previous Meetings :**

Moved by Annie Keft  
Seconded by Wendy Weller

**31/2024  
Minutes**

THAT the minutes of the Strategic Planning Committee Meeting held on June 28<sup>th</sup> , 2024, be adopted.

Carried

6. **Matters arising from the minutes: None**

7. **Deputations: None**

8. **Correspondence, Information:**

9. **Members Update Reports:**

-Members gave a verbal report.

10. **New Business:**

- a) **Strategic Plan:** Members were given the final copy of the Strategic Plan.
- b) **Playgrounds and Painting:** Members discussed painting playgrounds they will meet in September instead of July due to graffiti in our parks.
- c) **Gold Candle Buddy Bench:** Gold Candle has ordered the Buddy Bench and will let the Chair know when it comes in.

11. **a) Submitted Questions: None**

**b) Audience Questions:**

A question period was held.

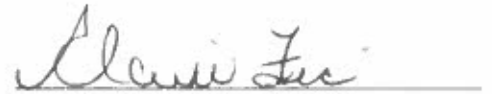
**12. Adjournment:**

Moved by Annie Keft  
Seconded by Wendy Weller

**32/2024**  
**Adjournment**

THAT this meeting be adjourned at 7:05 p.m.

Carried

A handwritten signature in cursive script, appearing to read "Elaine Fic", is written over a horizontal line.

Chair Councillor Elaine Fic



#10 (c)

Minutes of a **Communication Committee Meeting** held on Tuesday April 16<sup>th</sup>, 2024 at 5:30 p.m. in the Council Chambers.

**1. Opening of Communication Committee Meeting by the Chair at 5:30 p.m.**

<b><u>Attendance</u></b>	<b><u>Present</u></b>	<b><u>Absent</u></b>
Mayor Bonita Culhane	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councillor Elaine Fic	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councillor Francine Plante	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councillor Louanne Caza	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councillor Annie Keft	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**3. Adoption of the Agenda and Addendum**

Moved by Councillor Elaine Fic  
Seconded by Louanne Caza

**01/2024  
Agenda**

THAT the agenda for the Communication Committee Meeting held on April 16<sup>th</sup>, 2024 be adopted..

Carried

**4. Disclosure of Conflict of Interest : None**

**5. Minutes of previous Meeting: None**

**6. Matters Arising from the minutes: None**

**7. Deputation / Delegation: None**

**8. Correspondence: None**

**9. Members Update Reports: None**

**10. New Business: None**

**11. Closed Meeting:**

Moved by Councillor Louanne Caza  
Seconded by Councillor Elaine Fic

**02/2024**  
**Closed**

THAT Council goes into closed session at 5:31 p.m. Under the Ontario Municipal Act 239 (2) (a) the security of the property of the municipality or local board; (b) personal matters about an identifiable individual, including municipal or local board employees; 239 (3.1) (1) The meeting is held for the purpose of educating or training the members.

Carried

Moved by Councillor Elaine Fic  
Seconded by Councillor Louanne Caza

**03/2024**  
**Out Closed**

THAT Communication Committee come out of closed session at 6:30 p.m.

Carried

**12. Adjournment**

Moved By Councillor Louanne Caza  
Seconded By Councillor Annie Keft

**04/2024**  
**Adjournment**

THAT this meeting be adjourned at 6:31 p.m.

  
\_\_\_\_\_  
**DEPUTY CLERK**

  
\_\_\_\_\_  
**MAYOR**

#10 (f)

**TIMISKAMING HEALTH UNIT**  
**AUDITED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023**

# **TIMISKAMING HEALTH UNIT**

## **INDEX TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

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## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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

DocuSigned by:  
  
Chairperson

DocuSigned by:  
  
Director of Operations



## **INDEPENDENT AUDITORS' REPORT**

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

### **Opinion**

We have audited the financial statements of Timiskaming Health Unit, which comprise the statement of financial position as at December 31, 2023 and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Timiskaming Health Unit as at December 31, 2023, and the results of its operations, change in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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

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

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

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

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

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

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

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

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

*Kemp Elliott & Blair LLP*


New Liskeard, Ontario  
June 12, 2024

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

**TIMISKAMING HEALTH UNIT**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2023**

	2023	2022
<b>FINANCIAL ASSETS</b>		
Cash – note 6	\$ 505,445	\$ 1,137,855
Accounts receivable – note 7	468,246	346,967
Due from Province of Ontario – note 10	1,108,411	339,212
	<u>2,082,102</u>	<u>1,824,034</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities – note 8	467,559	475,676
Due to Province of Ontario – note 10	783,305	698,342
Deferred revenue – note 9	78,869	141,128
Retirement benefit liability – note 12	393,956	380,986
	<u>1,723,689</u>	<u>1,696,132</u>
Commitments – note 11		
<b>NET FINANCIAL ASSETS</b>	358,413	127,902
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets – note 16	41,804	60,694
Prepaid expenses	108,997	111,064
	<u>150,801</u>	<u>171,758</u>
<b>ACCUMULATED SURPLUS – note 13</b>	<u>\$ 509,214</u>	<u>\$ 299,660</u>

Approved on behalf of the Board:

DocuSigned by:  
  
 Chairperson

DocuSigned by:  
  
 Director of Corporate Services

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

# TIMISKAMING HEALTH UNIT

## STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Mandatory Programs (Sch 1)	Other Programs (Sch 2 - Sch 15)	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>					
Province of Ontario	\$ 3,963,839	\$ 535,910	\$ 4,499,749	\$ 4,426,102	\$ 4,422,287
Province of Ontario - One-time	-	1,532,976	1,532,976	1,411,391	1,933,465
Province of Ontario – Mitigation	600,500	-	600,500	600,502	600,500
Municipalities	1,509,195	37,725	1,546,920	1,509,183	1,437,289
Public Health Canada	-	-	-	50,000	140,208
Sundry revenue	-	13,249	13,249	-	164,847
Offset revenue	93,285	5,442	98,727	40,000	72,721
Interest	46,391	-	46,391	-	24,317
<b>Total revenues</b>	<b>6,213,210</b>	<b>2,125,302</b>	<b>8,338,512</b>	<b>8,037,178</b>	<b>8,795,634</b>
<b>EXPENDITURES</b>					
Salaries and wages	3,315,603	1,169,591	4,485,194	4,545,692	4,767,494
Fringe benefits	995,360	240,008	1,235,368	1,161,933	1,145,106
Fees for service	497,023	485,453	982,476	709,888	1,073,895
Travel	61,173	23,122	84,295	102,210	90,750
Materials and supplies	365,460	66,200	431,660	323,047	520,430
Administrative	286,820	86,479	373,299	414,318	336,312
Rent and utilities	481,013	-	481,013	470,650	502,761
Amortization	29,361	-	29,361	-	29,796
	6,031,813	2,070,853	8,102,666	7,727,738	8,466,544
Allocated to other programs	(66,161)	-	(66,161)	(66,164)	(42,681)
<b>Total expenditures</b>	<b>5,965,652</b>	<b>2,070,853</b>	<b>8,036,505</b>	<b>7,661,574</b>	<b>8,423,863</b>
<b>Annual surplus before provincial settlements</b>	<b>247,558</b>	<b>54,449</b>	<b>302,007</b>	<b>375,604</b>	<b>371,771</b>
Provincial settlements	-	92,453	92,453	-	252,586
<b>Annual surplus (deficit)</b>	<b>\$ 247,558</b>	<b>\$ (38,004)</b>	<b>209,554</b>	<b>375,604</b>	<b>119,185</b>
Accumulated surplus, beginning of year			299,660	299,660	182,363
Change in accounting estimate - note 15			-	-	(1,888)
<b>Accumulated surplus, end of year – note 13</b>			<b>\$ 509,214</b>	<b>\$ 675,264</b>	<b>\$ 299,660</b>

The accompanying notes form an integral part of these financial statements

**TIMISKAMING HEALTH UNIT**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>Annual surplus</b>	\$ 209,554	\$ 375,604	\$ 119,185
Acquisition of tangible capital assets	(10,471)	-	(16,914)
Amortization of tangible capital assets	29,361	-	29,796
	18,890	-	12,882
Consumption (acquisition) of prepaid expenses	2,067	-	(16,074)
<b>Increase in net financial assets</b>	230,511	375,604	115,993
Net financial assets, beginning of year	127,902	127,902	13,797
Change in accounting estimate – note 15	-	-	(1,888)
<b>Net financial assets, end of year</b>	\$ 358,413	\$ 503,506	\$ 127,902

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

# TIMISKAMING HEALTH UNIT

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023	2022
<b>Operating activities</b>		
Annual surplus	\$ 209,554	\$ 119,185
Change in accounting estimate	-	(1,888)
Charges not affecting cash - Amortization	29,361	29,796
	<u>238,915</u>	<u>147,093</u>
<b>Net change in non-cash working capital items –</b>		
Accounts receivable	(121,279)	(65,373)
Due from Province of Ontario	(769,199)	(194,033)
Prepaid expenses	2,067	(16,074)
Accounts payable and accrued liabilities	(8,117)	(202,864)
Due to Province of Ontario	84,963	159,011
Deferred revenue	(62,259)	(291,019)
Retirement benefit liability	12,970	10,526
	<u>(860,854)</u>	<u>(599,826)</u>
Cash used for operating activities	<u>(621,939)</u>	<u>(452,733)</u>
<b>Capital activities</b>		
Acquisition of tangible capital assets	<u>(10,471)</u>	<u>(16,914)</u>
Cash used for capital activities	<u>(10,471)</u>	<u>(16,914)</u>
<b>Decrease in cash</b>	(632,410)	(469,647)
Cash, beginning of year	<u>1,137,855</u>	<u>1,607,502</u>
<b>Cash, end of year</b>	<u>\$ 505,445</u>	<u>\$ 1,137,855</u>
<b>Represented by</b>		
Cash	<u>\$ 505,445</u>	<u>\$ 1,137,855</u>

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

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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1. **Nature of operations**

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

In April 2019, the Province announced a plan to restructure the existing 35 Public Health Units to 10 Regional Health Units. Under this plan, it is expected that the Timiskaming Health Unit will amalgamate with six other Health Units in Region 9. While it was expected that this restructuring should have taken place within the following three years, it does not provide a specific deadline for the achievement of the amalgamation. Since then, the Boards for Timiskaming Health Unit and Porcupine Health Unit have voluntarily agreed to merge effective January 1, 2025.

2. **Significant accounting policies**

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

(a) **Non-financial assets**

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

(b) **Tangible capital assets**

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

Furniture and equipment	5 years
Leasehold improvements	5 years

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

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

(c) **Government transfers**

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

## TIMISKAMING HEALTH UNIT

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

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

##### (d) Measurement uncertainty

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

##### (e) Revenue recognition

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

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

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

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

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

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

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



## TIMISKAMING HEALTH UNIT

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED DECEMBER 31, 2023

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2. (f) **Retirement and other employee future benefits (continued)**
- (ii) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are the employer's contributions due to the plan in the period.
- (iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.
- (g) **Financial instruments**
- (i) **Fair value of financial instruments**  
The Health Unit's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, deferred revenue and amounts due from (to) the Province of Ontario. Unless otherwise noted, it is management's opinion that the Health Unit is not exposed to significant interest or currency risks arising from these financial instruments. The carrying values of the Health Unit's financial instruments approximate their fair values unless otherwise noted.
- (ii) **Credit risk**  
The Health Unit does not have significant exposure to any individual or party. A large portion of the Health Unit's receivables are due from other levels of government and other Health Unit programs. No allowance for doubtful accounts has been established as at December 31, 2023 as management feels all receivables will be collected.
3. **Programs administered by the Health Unit**  
These financial statements do not reflect any revenues or expenditures of the Land Control Program, Healthy Babies/Healthy Children Program, and Stay on Your Feet Program, all of which are administered by the Health Unit. Each program is funded separately and reported upon in separate financial statements.
4. **Self-funded leave plan**  
Under the self-funded leave plan, employees have the opportunity to be paid 80% of their salaries over four years. The remaining 20% is accumulated in a bank account to cover 80% of their salaries in the fifth year when they take a year leave of absence. The cash and related liability have been included with cash and accounts payable and accrued liabilities on the Statement of Financial Position.
5. **Interest**  
In 2023, interest earned on the surplus account amounted to \$27,648 (2022 \$9,351). This amount is included in interest revenue reported on the Statement of Operations.
6. **Operating line loan agreement**  
The Health Unit has entered into an operating line loan agreement with its financial institution. The credit limit for this agreement is \$300,000. Interest is calculated at prime plus 1%. This operating line is utilized from time to time to cover temporary cash shortfalls that may occur during the year.

As at December 31, 2023, the outstanding balance of the operating line was \$nil (2022 \$nil).

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 7. Accounts receivable

	2023	2022
Due from associated programs	\$ 263,095	\$ 80,541
GST/HST receivable	168,054	212,783
Municipalities	6,565	-
Due from Public Health Canada	-	50,000
Sundry	30,532	3,643
	<u>\$ 468,246</u>	<u>\$ 346,967</u>

#### 8. Accounts payable and accrued liabilities

	2023	2022
Trade payables and accrued liabilities	\$ 467,559	\$ 459,189
Due to DTSSAB	-	16,487
	<u>\$ 467,559</u>	<u>\$ 475,676</u>

#### 9. Deferred revenue

	December 31 2022	Funds Received	Revenue Earned	December 31 2023
DTSSAB Covid-19 Isolation Supports	\$ 14,430	\$ -	\$ -	\$ 14,430
DTSSAB Covid-19 Digital Divide	6,309	-	6,309	-
DTSSAB Healthy Growth	-	16,487	-	16,487
Healthy Kids Community Coalition	2,500	-	-	2,500
MTO Safe Winter Driving	120	-	-	120
Tobacco Free Timiskaming Coalition	1,075	-	-	1,075
Prevent Alcohol & Risk Related Trauma in Youth program	1,293	-	-	1,293
Bike Exchange Program	2,222	3,000	4,505	717
RNAO YMHAC	-	7,000	6,940	60
Aids Committee of North Bay & Area	-	11,357	2,869	8,488
Community Safety and Well-being	-	47,550	37,725	9,825
Infection Prevention and Control Hub - One-time	97,825	322,500	401,767	18,558
School-Focused Nurses Initiative - One-time	15,354	-	15,354	-
Township of Charlton/Dack 2024 funding	-	5,316	-	5,316
	<u>\$ 141,128</u>	<u>\$ 413,210</u>	<u>\$ 475,469</u>	<u>\$ 78,869</u>

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

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

	Previous years	Current year	2023 Total	2022 Total
<b>Due from Province of Ontario</b>				
Ontario Seniors Dental Care	\$ (25,544)	\$ 222,740	\$ 197,196	\$ 89,456
Covid-19 General program – One-time	85,920	383,787	469,707	90,591
Covid-19 Vaccine program – One-time	14,696	426,774	441,470	135,427
Temporary Retention Incentive for Nurses	38	-	38	18,994
Needle Exchange/Drug Strategy – One-time	-	-	-	4,744
	<u>75,110</u>	<u>1,033,301</u>	<u>1,108,411</u>	<u>339,212</u>
<b>Due to Province of Ontario</b>				
Mandatory Programs	(382,962)	21,090	(361,872)	(369,362)
Northern Fruit and Vegetable	(605)	-	(605)	(605)
Smoke Free Ontario – One-time	(6,487)	-	(6,487)	(6,487)
Early Years and Childcare Service	(59,920)	-	(59,920)	(59,920)
Infection Prevention and Control Hub – One-time	(231,923)	(86,288)	(318,211)	(231,923)
Case and Contact Management Solutions – One-time	(3,919)	-	(3,919)	(3,919)
Ontario Seniors Dental Care Capital – One-time	(13,080)	-	(13,080)	(13,080)
School-Focused Nurses Initiative – One-time	(2,561)	(6,165)	(8,726)	(2,561)
Unorganized Territories	(10,485)	-	(10,485)	(10,485)
	<u>(711,942)</u>	<u>(71,363)</u>	<u>(783,305)</u>	<u>(698,342)</u>
<b>Total Due from (to) Province of Ontario</b>	<b>\$ (636,832)</b>	<b>\$ 961,938</b>	<b>\$ 325,106</b>	<b>\$ (359,130)</b>

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

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

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 11. Commitments

##### Leases

The offices of the Health Unit are located in various leased premises. Minimum annual lease payments of approximately \$275,365 (excluding HST) are required with various expiry dates.

##### Information Technology

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

##### Financial Services

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

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

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

	2023	2022
Accrued employee future benefit obligations	\$ 415,794	\$ 403,062
Unamortized actuarial losses	(21,838)	(22,076)
Employee future benefit liability	<u>\$ 393,956</u>	<u>\$ 380,986</u>

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

	2023	2022
Current year benefit cost	\$ 30,248	\$ 29,018
Amortization of actuarial gains and losses	238	231
Interest on accrued benefit obligation	13,094	12,726
Employee future benefits expenses <sup>1</sup>	<u>\$ 43,580</u>	<u>\$ 41,975</u>

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

##### (c) Retirement benefits

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

All permanent employees of the Health Unit are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Health Unit contributions equal the employee contributions to the plan. During the year ended December 31, 2023, the Health Unit contributed \$453,167 (2022 \$409,089) to the plan. As this is a multi-employer pension plan, these contributions are the Health Unit's pension benefit expenses. No pension liability for this type of plan is included in the Health Unit's financial statements. As of December 31, 2023, OMERS has a funding deficit of \$4.2 billion (2022 \$6.7 billion) and Net Assets Available for Benefits of \$128.8 billion (2022 \$124.4 billion).

**TIMISKAMING HEALTH UNIT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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

(c) **Retirement benefits - continued**

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

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

(d) **Assumptions**

The accrued benefit obligations for employee future benefit plans as at December 31, 2023 are based on actuarial valuations for accounting purposes as at December 31, 2023. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Health Unit's best estimates of expected rates of:

	<u>2023</u>	<u>2022</u>
Inflation	1.75%	1.75%
Wage and salary escalation	2.75%	2.75%
Insurance and health care cost escalation	5.0834% for 2023 decreasing to 4.7501% for 2024 and decreasing to 3.75% in 2027	5.4167% for 2022 decreasing to 5.0834% in 2023 and decreasing to 3.75% in 2027
Dental Care Cost escalation	3.75%	3.75%
Discount on accrued benefit obligations	3.25%	3.25%

13. **Accumulated surplus**

The accumulated surplus is made up of the following:

	<u>2023</u>	<u>2022</u>
Net financial assets		
Operational surplus	\$ 358,413	\$ 127,902
Non-financial assets		
Investment in tangible capital assets	41,804	60,694
Prepaid expenses	108,997	111,064
	<u>150,801</u>	<u>171,758</u>
Accumulated surplus	<u>\$ 509,214</u>	<u>\$ 299,660</u>

14. **Economic dependence**

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

15. **Comparative information**

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

# TIMISKAMING HEALTH UNIT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

16. **Schedule of tangible capital assets**

	Opening Cost	Additions	Ending Cost	Opening Accumulated Amortization	Current Amortization	Ending Accumulated Amortization	Net 2023	Net 2022
Furniture and equipment	\$1,002,023	\$ 10,471	\$1,012,494	\$ 941,329	\$ 29,361	\$ 970,690	\$ 41,804	\$ 60,694
Leasehold Improvements	560,770	-	560,770	560,770	-	560,770	-	-
	<u>\$1,562,793</u>	<u>\$ 10,471</u>	<u>\$1,573,264</u>	<u>\$ 1,502,099</u>	<u>\$ 29,361</u>	<u>\$ 1,531,460</u>	<u>\$ 41,804</u>	<u>\$ 60,694</u>

**TIMISKAMING HEALTH UNIT**

**MANDATORY PROGRAMS**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 3,963,839	\$ 3,909,402	\$ 3,918,815
Province of Ontario – Mitigation	600,500	600,502	600,500
Municipalities (Sch. 1, pg. 20)	1,509,195	1,509,183	1,437,289
Offset revenue	93,285	40,000	68,303
Interest	46,391	-	24,317
<b>Total revenues</b>	<b>6,213,210</b>	<b>6,059,087</b>	<b>6,049,224</b>
<b>EXPENDITURES</b>			
Salaries and wages	3,315,603	3,218,354	3,290,419
Fringe benefits	995,360	882,064	866,457
Fees for service	497,023	473,688	557,923
Travel	61,173	63,183	44,299
Materials and supplies	365,460	254,438	362,455
Administrative	286,820	323,145	264,332
Rent and utilities	481,013	470,650	502,761
Amortization	29,361	-	29,796
	6,031,813	5,685,522	5,918,442
Allocated to other programs	(66,161)	(66,164)	(42,681)
<b>Total expenditures</b>	<b>5,965,652</b>	<b>5,619,358</b>	<b>5,875,761</b>
<b>Annual surplus</b>	<b>\$ 247,558</b>	<b>\$ 439,729</b>	<b>\$ 173,463</b>

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

**TIMISKAMING HEALTH UNIT**

**MANDATORY PROGRAMS**

**SCHEDULE OF EXPENDITURES**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>SALARIES AND WAGES</b>			
Nursing	\$ 934,728	\$ 857,015	\$ 743,095
Administration	1,224,442	1,235,732	1,413,223
Inspection	212,949	218,341	257,107
Medical officer	27,275	27,300	25,200
Dental	160,052	156,803	149,634
Health promoter	428,861	381,436	443,971
Nutritionist	79,824	95,249	105,264
Tobacco enforcement officer	78,187	77,040	76,861
Epidemiologist	169,285	169,438	76,064
	<b>\$ 3,315,603</b>	<b>\$ 3,218,354</b>	<b>\$ 3,290,419</b>
<b>FRINGE BENEFITS</b>			
Pension	\$ 526,907	\$ 472,844	\$ 470,409
Employment insurance	65,982	56,696	50,563
EHT	67,470	71,273	62,628
WSIB	31,335	30,796	14,652
Group life and health guard	188,236	152,527	171,045
Long-term disability	76,588	97,928	69,230
Other	38,842	-	27,930
	<b>\$ 995,360</b>	<b>\$ 882,064</b>	<b>\$ 866,457</b>
<b>FEES FOR SERVICE</b>			
Legal and audit fees	\$ 51,562	\$ 61,250	\$ 120,283
Board fees	14,730	12,000	9,810
Consultants	427,022	396,438	405,412
Dental	-	-	17,482
Web fees	3,709	4,000	4,936
	<b>\$ 497,023</b>	<b>\$ 473,688</b>	<b>\$ 557,923</b>

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



**TIMISKAMING HEALTH UNIT**

**MANDATORY PROGRAMS**

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

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>TRAVEL</b>			
Infectious diseases	\$ 19,320	\$ 18,500	\$ 9,086
Family health	16,174	12,933	14,393
Administration	5,728	7,250	5,867
Board	5,301	2,000	585
Chronic disease and injury prevention	9,503	11,500	10,621
Inspection	5,147	11,000	3,747
	<b>\$ 61,173</b>	<b>\$ 63,183</b>	<b>\$ 44,299</b>
<b>MATERIALS AND SUPPLIES</b>			
Family health	\$ 232,627	\$ 149,038	\$ 215,166
Infectious diseases	81,369	69,000	80,875
Chronic disease and injury prevention	36,114	32,900	48,872
Foundational standards	9,198	-	7,322
Inspection	6,152	3,500	10,220
	<b>\$ 365,460</b>	<b>\$ 254,438</b>	<b>\$ 362,455</b>
<b>ADMINISTRATIVE</b>			
Telephone	\$ 32,991	\$ 35,500	\$ 33,949
Office supplies	22,467	20,000	28,060
Staff recruitment	-	-	174
Professional development	21,490	37,770	28,411
Insurance	61,286	64,000	49,013
Equipment rental	19,856	22,000	20,227
Postage	3,848	4,000	3,935
Courier express	3,015	3,000	1,856
Advertising and promotion	80,578	96,675	52,776
Association fees	8,007	10,000	14,245
Website/database maintenance	13,705	14,000	13,131
Bank charges	4,600	3,200	3,481
Miscellaneous	14,977	13,000	15,074
	<b>\$ 286,820</b>	<b>\$ 323,145</b>	<b>\$ 264,332</b>

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

**TIMISKAMING HEALTH UNIT**

**MANDATORY PROGRAMS**

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

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>RENT AND UTILITIES</b>			
<b>NEW LISKEARD</b>			
Rent	\$ 213,164	\$ 211,800	\$ 239,011
Utilities	50,016	50,000	50,905
Janitor and supplies	51,837	44,000	49,107
Office maintenance	15,972	6,000	9,351
	<u>330,989</u>	<u>311,800</u>	<u>348,374</u>
<b>KIRKLAND LAKE</b>			
Rent	87,632	90,000	82,377
Utilities	18,873	20,000	17,688
Janitor and supplies	24,750	28,000	23,730
Office maintenance	4,802	5,000	14,111
	<u>136,057</u>	<u>143,000</u>	<u>137,906</u>
<b>ENGLEHART</b>			
Rent	12,033	13,500	14,394
Utilities	31	-	-
Janitor and supplies	1,903	2,100	2,087
Office maintenance	-	250	-
	<u>13,967</u>	<u>15,850</u>	<u>16,481</u>
	<u>\$ 481,013</u>	<u>\$ 470,650</u>	<u>\$ 502,761</u>
<b>ALLOCATED COSTS</b>			
March year-end programs	\$ 1,988	\$ 1,988	\$ 1,988
Land Control Program	-	-	-
Other programs	64,173	64,176	40,693
	<u>\$ 66,161</u>	<u>\$ 66,164</u>	<u>\$ 42,681</u>

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

**TIMISKAMING HEALTH UNIT**

**MANDATORY PROGRAMS**

**SCHEDULE OF MUNICIPAL REVENUES**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
Temiskaming Shores	\$ 520,572	\$ 486,662
Kirkland Lake	385,131	375,050
Englehart	74,204	70,346
Armstrong	57,755	53,036
Cobalt	54,933	54,609
Temagami	48,929	42,719
Larder Lake	40,704	37,417
McGarry	33,500	32,229
Coleman	31,699	30,889
Charlton/Dack	30,378	28,616
Harley	24,555	27,042
Harris	25,035	25,702
Evanturel	24,134	21,972
Hudson	24,915	22,321
James	19,872	19,640
Casey	19,392	20,340
Latchford	19,212	16,959
Kerns	15,970	14,978
Matachewan	16,510	15,794
Chamberlain	15,850	15,619
Hilliard	10,626	10,257
Gauthier	6,304	6,293
Brethour	5,113	5,070
Thornloe	3,902	3,729
	<u>\$ 1,509,195</u>	<u>\$ 1,437,289</u>

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

**TIMISKAMING HEALTH UNIT**  
**UNORGANIZED TERRITORIES PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 165,900	\$ 165,900	\$ 165,900
<b>EXPENDITURES</b>			
Salaries and wages	90,418	90,007	66,352
Fringe benefits	20,295	21,029	21,362
Travel	4,101	2,915	4,065
Materials and supplies	29,005	30,558	35,087
Administrative	21,391	21,391	18,679
<b>Total expenditures</b>	<b>165,210</b>	<b>165,900</b>	<b>145,545</b>
<b>Annual surplus</b>	<b>\$ 690</b>	<b>\$ -</b>	<b>\$ 20,355</b>

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

**TIMISKAMING HEALTH UNIT**  
**ONTARIO SENIORS DENTAL CARE PROGRAM**  
**SCHEDULE OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 370,010	\$ 350,800	\$ 337,572
Province of Ontario – One-time	263,240	-	114,215
Offset revenue	5,442	-	4,418
<b>Total revenues</b>	<b>638,692</b>	<b>350,800</b>	<b>456,205</b>
<b>EXPENDITURES</b>			
Salaries and wages	110,650	142,272	55,352
Fringe benefits	28,485	35,119	24,386
Travel	3,734	2,500	3,217
Fees for service	444,367	180,000	346,612
Materials and supplies	4,646	4,000	4,624
Administrative	46,810	49,782	22,014
<b>Total expenditures</b>	<b>638,692</b>	<b>413,673</b>	<b>456,205</b>
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ (62,873)</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**COVID-19 INFECTION PREVENTION AND CONTROL HUB PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario	\$ 401,767	\$ 322,500	\$ 556,530
<b>EXPENDITURES</b>			
Salaries and wages	251,048	236,799	264,832
Fringe benefits	62,350	59,538	63,761
Travel	899	2,612	60
Materials and supplies	1,182	1,051	4,139
<b>Total expenditures</b>	<b>315,479</b>	<b>300,000</b>	<b>332,792</b>
<b>Annual surplus before provincial settlement</b>	<b>86,288</b>	<b>22,500</b>	<b>223,738</b>
Provincial settlement	86,288	-	223,738
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ 22,500</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

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

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 383,787	\$ 408,643	\$ 249,600
<b>EXPENDITURES</b>			
Salaries and wages	310,503	332,972	263,323
Fringe benefits	56,142	54,671	46,794
Travel	2,212	1,000	162
Materials and supplies	12,315	15,000	20,596
Administrative	2,615	5,000	76
<b>Total expenditures</b>	<b>383,787</b>	<b>408,643</b>	<b>330,951</b>
<b>Annual surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (81,351)</b>

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

**TIMISKAMING HEALTH UNIT**

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

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 165,354	\$ 150,000	\$ 309,684
<b>EXPENDITURES</b>			
Salaries and wages	136,113	136,173	226,945
Fringe benefits	28,577	33,827	53,891
<b>Total expenditures</b>	<b>164,690</b>	<b>170,000</b>	<b>280,836</b>
<b>Annual surplus (deficit) before provincial settlement</b>	<b>664</b>	<b>(20,000)</b>	<b>28,848</b>
Provincial settlement	6,165	-	28,848
<b>Annual surplus (deficit)</b>	<b>\$ (5,501)</b>	<b>\$ (20,000)</b>	<b>\$ -</b>

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



**TIMISKAMING HEALTH UNIT**  
**COVID-19 VACCINE PROGRAM**  
**SCHEDULE OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 318,828	\$ 530,248	\$ 559,727
<b>EXPENDITURES</b>			
Salaries and wages	210,407	343,615	300,140
Fringe benefits	34,820	67,433	40,452
Fees for service	27,549	56,200	137,217
Travel	12,027	30,000	38,823
Materials and supplies	19,052	18,000	21,126
Administrative	15,663	15,000	21,969
<b>Total expenditures</b>	<b>319,518</b>	<b>530,248</b>	<b>559,727</b>
<b>Annual surplus (deficit)</b>	<b>\$ (690)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**TEMPORARY RETENTION INCENTIVE FOR NURSES**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ -	\$ -	\$ 110,344
<b>EXPENDITURES</b>			
Salaries and wages	-	-	100,788
Fringe benefits	-	-	9,556
<b>Total expenditures</b>	-	-	110,344
<b>Annual surplus</b>	\$ -	\$ -	\$ -

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

**TIMISKAMING HEALTH UNIT**

**NEEDLE EXCHANGE / DRUG STRATEGY PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ -	\$ -	\$ 19,000
Public Health Canada	-	50,000	140,208
<b>Total revenues</b>	<b>-</b>	<b>50,000</b>	<b>159,208</b>
<b>EXPENDITURES</b>			
Salaries and wages	29,238	45,500	142,537
Fringe benefits	3,165	8,252	13,149
Fees for service	100	-	2,133
Materials and supplies	-	-	-
Administrative	-	-	1,389
<b>Total expenditures</b>	<b>32,503</b>	<b>53,752</b>	<b>159,208</b>
<b>Annual surplus (deficit)</b>	<b>\$ (32,503)</b>	<b>\$ (3,752)</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**ONTARIO SENIORS DENTAL CARE PROGRAM - CAPITAL**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ -	\$ -	\$ 14,365
<b>EXPENDITURES</b>			
Fees for service	-	-	14,365
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**

**YOUTH MENTAL HEALTH AND ADDICTION CHAMPION**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Province of Ontario – One-time	\$ 6,940	\$ -	\$ 3,000
<b>EXPENDITURES</b>			
Fees for service	6,940	-	3,000
<b>Annual surplus</b>	\$ -	\$ -	\$ -

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

**TIMISKAMING HEALTH UNIT**  
**COVID-19 RELATED PROJECTS**  
**SCHEDULE OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

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	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Sundry	\$ -	\$ -	\$ 2,227
<b>EXPENDITURES</b>			
Materials and supplies	-	-	2,227
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**TIMISKAMING HEALTH UNIT**  
**ONTARIO ACTIVE SCHOOL TRAVEL PROGRAM**  
**SCHEDULE OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Sundry revenue	\$ -	\$ -	\$ 49,892
<b>EXPENDITURES</b>			
Salaries and wages	-	-	21,553
Fringe benefits	-	-	2,220
Fees for service	-	-	12,645
Travel	-	-	124
Materials and supplies	-	-	637
Administrative	-	-	5,995
<b>Total expenditures</b>	-	-	43,174
<b>Annual surplus</b>	\$ -	\$ -	\$ 6,718

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

**TIMISKAMING HEALTH UNIT**

**COMMUNITY SAFETY AND WELL-BEING**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Municipalities	\$ 37,725	\$ -	\$ -
<b>EXPENDITURES</b>			
Salaries and wages	31,214	-	-
Fringe benefits	6,174	-	-
Fees for service	188	-	-
Travel	149	-	-
<b>Total expenditures</b>	<b>37,725</b>	<b>-</b>	<b>-</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



**TIMISKAMING HEALTH UNIT**

**DIGITAL DIVIDE PROGRAM**

**SCHEDULE OF OPERATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Actual 2023	Budget 2023	Actual 2022
<b>REVENUES</b>			
Sundry revenue	\$ 6,309	\$ -	\$ 109,728
<b>EXPENDITURES</b>			
Salaries and wages	-	-	35,253
Fringe benefits	-	-	3,078
Fees for service	6,309	-	-
Materials and supplies	-	-	69,539
Administrative	-	-	1,858
<b>Total expenditures</b>	<b>6,309</b>	<b>-</b>	<b>109,728</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



#10 (g)

June 2024

The Honourable Sylvia Jones  
Deputy Premier, Minister of Health  
Delivered via email: [sylvia.jones@pc.ola.org](mailto:sylvia.jones@pc.ola.org)

Dear Minister Jones:

**Re: Public Health Ontario Laboratory Closure - Timmins**

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On June 12, 2024, at a regular meeting of the Board for the Timiskaming Health Unit, the Board considered the correspondence from Porcupine Health Unit, regarding the potential closing of the Public Health Ontario Laboratory in Timmins.

The following motion was passed:

**WHEREAS** the Timiskaming Health Unit Board of Health recognizes the importance of access to diagnostic services for many community members across our vast region;

**BE IT RESOLVED THAT** the Timiskaming Health Unit Board of Health endorse the correspondence from Porcupine Health Unit and urge the government to further consider other opportunities before closing the Timmins public Health Laboratory site ; and

**FURTHER THAT** a copy of the letter of support be sent to the Minister of Health, PHO President/CEO, Premier of Ontario, Chief Medical of Health, and the Ontario Boards of Health.

We appreciate your attention to this important public health concern.

Sincerely,

Stacy Wight, Board of Health Chair

Copy to:

Dr. Michael Sherar, President and Chief Executive Officer Public Health Ontario  
Doug Ford, Premier of Ontario  
Board of Health for the Porcupine Health Unit Member Municipalities  
Dr. Kieran Moore, Chief Medical Officer of Health and Assistant Deputy Minister, Public Health Ontario  
George Pirie, Member of Provincial Parliament - Timmins,  
Guy Bourgoin, Member of Provincial Parliament – Mushkegowuk – James Bay  
John Vanthof, Member of Provincial Parliament – Timiskaming-Cochrane  
Charlie Angus, Member of Parliament, Timmins – James Bay  
Association of Local Public Health Agencies (alPHA), Ontario Boards of Health

May 24, 2024

The Honourable Sylvia Jones  
Minister of Health  
College Park, 5<sup>th</sup> Floor  
777 Bay Street  
Toronto, ON M7A 2J3

Dear Minister Jones,

**Re: Provincial Laboratory Closure**

At its meeting on April 25, 2024, the Board of Health for the Porcupine Health Unit passed the following motion:

**That** the Board of Health for the Porcupine Health Unit directs the Board Chair and MOH/CEO to write a letter on behalf of the Board highlighting concerns regarding the Public Health Ontario Provincial lab closure in Timmins; and,

**Furthermore**, that the letter be circulated to the member municipalities seeking support.

We are extremely concerned about the potential closing of the Public Health Ontario Laboratory in Timmins, as recommended in the December 2023 Auditor General of Ontario report *Value-for Money Audit: Public Health Ontario*. Closing the Timmins Public Health Laboratory will compromise our region's access to diagnostic services, the PHU's critical response time in addressing potential public health crises, as well as well water testing for many community members across our vast region.

The local Public Health Ontario Laboratory team in Timmins is a key public health partner in the timely detection and monitoring of diseases of public health significance for the region. The services provided by the Timmins Public Health Laboratory were instrumental in expediting COVID-19 testing during the pandemic and remain central to outbreak investigations and essential public health work. The team consistently demonstrates professionalism and dedication to ensuring reliable and efficient access to diagnostic testing and results, supporting a large complex region already facing significant health inequities.

Local access to laboratory services is essential in preventing the spread of infectious diseases and promoting public health. The Porcupine Health Unit (PHU) is the largest geographic health unit in the province, at over 270 thousand square kilometers, and the Timmins lab is the local lab for many municipalities and First Nation communities, some of which are a 5 hours drive, and some accessible by plane or train only. With a population

facing poorer health status than provincial average in many indicators, and as such many are at risk of poor outcomes from infectious diseases. With transportation time to even our local lab in Timmins inevitable for some communities, any further delays can have significant impacts on the health and well-being of the population. Consideration of the unique needs of rural and northern communities and the ever-increasing challenges in accessing services to support health in these areas will only be exacerbated if access to timely laboratory services are removed. Recent and ongoing history of large and complex outbreaks, including but not limited to COVID-19; blastomycosis, tuberculosis, demonstrate the need for local laboratory support. The Public Health Laboratory team in Timmins understands this context and is a critical public health partner in promoting and protecting the health of the region.

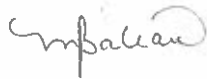
The Public Health Laboratory in Timmins plays a critical role in ensuring safe drinking water for many across the vast PHU region, providing access to private well water testing for community members, and small drinking water systems. The PHU region is geographically large at 274 thousand square kilometers, remote, and sparsely populated with many not serviced by municipal water treatment facilities. Accessible and timely water testing is integral to ensuring safe drinking water for our population, and in meeting the accountabilities of the Ontario Public Health Standards.

The Timmins Public Health Laboratory plays a crucial role in supporting public health, health care providers and institutions, patients, families and communities with their diagnostic services and their loss would leave a significant gap. If recommendations to close the Timmins location are followed, the next closest Public Health Ontario Laboratory location is Sudbury, at a distance of 293 kilometers from Timmins, and that much farther for other communities. Highway closures for accidents and inclement weather are all too common in the North and already impact transportation for timely access to testing, any further travel required will continue to impact response times to protect and promote the health and safety of the PHU population.

The Board of Health respectfully urge careful consideration before adopting recommendations to close the Timmins Public Health Laboratory site, which is critical to supporting our health care and public health teams in safeguarding the health and promoting the well-being of our community members. We would be pleased to contribute to collaborations exploring opportunities to continued operations of the essential facility, recognizing metrics and solutions need to be different in the north in assessing the impacts of such immense changes.

Thank you for your time and consideration. We look forward to any engagement opportunity to continue to prioritize the health of our complex region.

Sincerely,



Michelle Boileau  
Board of Health Chair



Dr. Lianne Catton  
Medical Officer of Health/Chief Executive Officer

Cc: Dr. Michael Sherar, President and Chief Executive Officer Public Health Ontario  
Doug Ford, Premier of Ontario  
Board of Health for the Porcupine Health Unit Member Municipalities  
Dr. Kieran Moore, Chief Medical Officer of Health and Assistant Deputy Minister, Public Health Ontario  
George Pirie, Member of Provincial Parliament - Timmins,  
Guy Bourgoin, Member of Provincial Parliament – Mushkegowuk – James Bay  
John Vanthof, Member of Provincial Parliament – Timiskaming-Cochrane  
Charlie Angus, Member of Parliament, Timmins – James Bay  
Association of Local Public Health Agencies (ALPHA), Ontario Boards of Health

REGULAR MEETING  
SEPTEMBER 10, 2024

#10 (h)



Association of  
Municipalities  
of Ontario

# ANNUAL REPORT | 2023



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# Message from the AMO President

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It has been a privilege to serve as your AMO President over the past two years. I have really enjoyed the opportunity to represent AMO's member municipal governments to our provincial and federal counterparts and partner organizations. I look forward to continuing to serve on the Board of Directors in the coming term.

AMO is governed by a 43-member volunteer Board of municipal council members and public servants from every part of Ontario. It has been a pleasure to work with these dedicated individuals and I want to thank them for serving on the AMO Board and bringing their local, on-the-ground knowledge of issues affecting Ontario's municipalities to AMO's work.

2023 was another challenging year for municipal governments. As council members, we know Ontario's communities are facing systemic challenges caused by decades of policy choices and underinvestment by successive provincial governments. The massive increase in homelessness has become one of the most visible symptoms of underinvestment – there are now 1,400 homeless encampments in municipalities across Ontario.

Municipalities are on the frontlines of these challenges and want to be part of the solutions, but we don't have all the tools. Property taxes are already the second highest in Canada while Ontario's per capita spending is the lowest among all provinces by far. We also know that \$4 billion each year in municipal revenue is paying for provincial responsibilities like social housing, health, and social services.

AMO wants to work with the province to come up with new ways of providing the services people rely on, and making the infrastructure investments we need to support a growing economy. That is why AMO is asking the province for a social and economic prosperity review. Much of the groundwork for this advocacy effort was laid in 2023. Many of your councils have already voiced strong support for our proposed review. Thank you for your support.

I also want to thank AMO staff who continue to provide incredible advice and resources to the Board and our members. The work of AMO staff – policy and advocacy, programs, events and education, business services, and our core administrative functions – ensures that AMO continues to be one of the most influential advocacy organizations in the country. However, none of the work we do would be possible without the support of AMO members. Your membership and engagement enable the municipal sector to speak with one common voice.

A handwritten signature in black ink, appearing to read 'Colin Best', with a long, sweeping flourish extending to the right.

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



# The Value of AMO Membership

Ontario's 444 municipalities work together through AMO to achieve shared goals and meet common challenges.

**AMO** works to make municipal governments stronger and more effective.

**AMO** represents you and the collective voice of municipal government in Ontario, and ensures we are all heard loud and clear.

**AMO** provides municipal elected officials with the tools to succeed through our policy development, advocacy, membership programs, conferences, and educational programming.

**AMO** members take advantage of educational programming which includes workshops such as enhanced councillor and land use training, negotiating conflict, indigenous-municipal community building, and many others focused on building essential skills and knowledge for elected municipal officials.

**AMO** also provides business services that help municipalities. LAS (Local Authority Services) supplies many cost-saving programs and services designed to support municipalities. We also advance municipal employer interests in the OMERS Pension Plan as your sponsor representative through MEPCO (the Municipal Employer Pension Centre of Ontario). We ensure that your voice influences the governance and the administration of the \$128 billion OMERS pension plan.

**AMO's** website had over **900,000 pageviews** in 2023. Subscription to our weekly e-newsletter, the AMO Watchfile, is currently at 7,800. Communicating with our members and keeping everyone up to date is just part of the value-added benefit of AMO membership.



# Message from the Executive Director

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AMO continues to work hard to support its members and the important work they do to deliver infrastructure and services that Ontarians rely on every day.

I am grateful to work with AMO's staff who skillfully deliver resources, programs, services, events, and education that AMO members rely on. I am constantly impressed with their creativity and dedication as they advocate for municipal interests and develop initiatives that benefit municipal councils and employees in their mandates to residents.

AMO is guided by an exceptional group of municipal council members and municipal public servants who make up our Board of Directors. I appreciate having the opportunity to work with community leaders who care deeply about their residents, communities, and the province and who volunteer their time to support AMO's work on behalf of the municipal sector.

In 2023, AMO launched the Social and Economic Prosperity Review, the Healthy Democracy Project, the Workforce Development Project, and LAS' Automated Speed Enforcement program, among many other projects. These initiatives demonstrate how AMO responds to member priorities in new ways. You can learn about these projects and more on the following pages.

Once again, AMO staff delivered an exceptional in-person conference in 2023, hosted by the City of London. We know how valuable and important this event is to you. As we undertook our brand consultation this year, we heard that the Annual Conference is at the core of AMO's brand – the power of AMO as a "great unifier" where municipal leaders convene with provincial and federal representatives, partners, and sponsors to tackle common challenges. We look forward to welcoming you to our 2024 AMO Conference in Ottawa.

I am very proud of the significant role AMO has in shaping public policy and supporting members and I am committed to maintaining that role for AMO and the municipal sector.

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

Thank you!

A handwritten signature in black ink, appearing to read 'Brian Rosborough'. The signature is fluid and cursive, with a long horizontal stroke at the end.

**Brian Rosborough**  
*Executive Director*

# 2023 Annual Conference



AMO member engagement continued to grow in 2023 as the AMO Conference in the City of London saw the **highest attendance ever**.



**75%** of survey respondents rated the overall AMO conference schedule as 'good' or 'excellent'.



**80%** of respondents plan to attend the 2024 conference.

There was excellent participation with:

- A record **602** delegation meetings.
- **27** ministers met with **201** municipalities.
- **14** concurrent sessions and six study tours on topics including cybersecurity, accessibility, energy, the circular economy, and collaboration with Indigenous communities.
- Main stage plenary content, including the Honourable Elizabeth Dowdeswell, Lieutenant Governor of Ontario, Ontario Regional Chief Glen Hare, Premier Doug Ford, Ontario's opposition leaders, AMO's fourth Women's Leadership Forum, and programming dedicated to ending homelessness.



## AMO's Centres

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

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

**AMO's Membership Centre** supports AMO's membership through the development and delivery of events and educational workshops. The Membership Centre also oversees the management and delivery of the Canada Community-Building Fund (CCBF) to Ontario's municipalities. The Membership team leads several AMO Board initiatives, including increasing diversity on municipal councils, enhancing understanding and engagement in municipal governance, and approaches to local democracy through the Healthy Democracy Project. The Centre also provides secretariate and conference delivery services for ROMA, the rural section of AMO. The Membership Centre is led by Petra Wolfbeiss.

**AMO's Policy Centre** conducts research, government relations, policy analysis, and advocacy to ensure that provincial policies and programs respect municipal authority. Some highlights of AMO's 2023 policy work as expanded on below include the Social and Economic Prosperity Review, housing and homelessness advocacy, and infrastructure investment. The Policy Centre is led by Lindsay Jones.

# Highlights of AMO's Work in 2023

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## Brand & Visual Identity

In 2023, AMO undertook work to refresh our brand framework and visual identity. The goal of this project was to support the modernization of the organization and continue to engage our members in AMO's advocacy, programs, and events.

During our consultation, members affirmed that:

- AMO is highly regarded, depended upon, and viewed with credibility and integrity,
- AMO is a collaborative and unifying organization for Ontario's municipal sector to engage with the provincial and federal governments and partners,
- AMO is a champion for positive change in Ontario.

AMO's former brand and visual identity was approaching 10 years old, and a new visual identity presented the opportunity to reflect new member priorities and broaden AMO's appeal in our design. AMO's new visual identity began roll-out in 2024 and is reflected throughout this report, AMO's website, and ongoing work.

## Social and Economic Prosperity Review

In 2023, AMO launched a comprehensive campaign to invite the provincial government to the table to work with municipalities to fix broken provincial-municipal fiscal arrangements.

Municipalities across Ontario are facing increasingly complex challenges, such as tackling homelessness and climate change, without the financial tools to solve them. Building the infrastructure needed to support unprecedented growth requires new ways of thinking about funding and financing.

Research and policy work began to make the case for why this conversation is critical and long overdue. The groundwork was laid for a multi-pronged advocacy and government relations strategy in 2024, culminating in presentations to the legislature, the Minister of Municipal Affairs and Housing, a record number of delegates at the 2024 ROMA conference, and a council resolutions and media campaign.

## Municipal-Indigenous Relations

AMO continues to strengthen and deepen relationships between municipal and Indigenous organizations and leaders. In 2023, AMO signed an MOU with the Ontario Native Women's Association, highlighting our common values and interests and a commitment to work in partnership.

AMO and the Chiefs of Ontario Kee:Way Committee launched discussions and work focused on supporting the effective engagement of First Nations in development and land-use planning processes.

Finally, AMO launched a new Indigenous Advisory Council with representation from a broad range of Indigenous organizations, experts, and elected municipal officials to guide AMO as it builds a broader, organization-wide, comprehensive approach to Indigenous matters. This includes the Healthy Democracy Project, policy matters, supports and information for AMO members and AMO's own Indigenous action plan.

## **Housing and Homelessness**

AMO continues to be at the forefront of the conversation on housing supply and affordability on behalf of Ontario's municipalities. AMO presented to the Ontario Legislature and made submissions to the government in response to housing bills, regulations and policies. This resulted in shifts in government policy related to:

- the role of development charges in enabling municipalities to build complete and thriving communities,
- the need for a plan to support deeply affordable and community housing, including the need to re-define "affordable" in a way that actually reflects the realities of low-income individuals and families,
- the integrity of the land-use planning system and the impact of poorly thought through provincial policies on communities, the environment, agriculture, employment, infrastructure, and governance.

AMO launched a comprehensive media and advocacy campaign, working with major business, health, public safety, labour, and Indigenous partners to highlight the devastating impacts of homelessness in communities across Ontario and the need for urgent provincial action and support. This advocacy resulted in increased funding to municipalities of \$200 million annually to tackle homelessness, and over \$400 million for community-based mental health and addictions services.

## **Healthy Democracy Project**

The Healthy Democracy Project promotes the value and importance of municipal governments in Ontario and Canada's political system and identifies ways that AMO can provide support and resources to candidates that will diversify municipal councils, enhance understanding and encourage participation in municipal government.

In 2023, AMO conducted primary research into the barriers to running for municipal office with a focus on candidates from diverse communities, including a survey, focus groups, and in-depth interviews. As well, AMO established new capacity-building partnerships to support significant project initiatives, with CIVIX in the development

of a civic education pilot program, with the Canadian Municipal Barometer to increase measurement and evaluation expertise, and with Toronto Metropolitan University's Democracy Engagement Exchange.

The project's advisory group is comprised of remarkable leaders from various organizations and sectors, whose experience is essential to AMO's efforts to improve local democratic engagement and diversity in municipal leadership.

## **Workforce Development Project**

The Workforce Development Project aims to help AMO and Ontario's municipalities better understand the municipal sector's future workforce needs. AMO is taking a leadership role in this work because municipal governments care deeply about their communities and want to ensure they have the people to deliver the services and infrastructure Ontarians rely on.

In 2023, AMO established an Advisory Group comprised of senior municipal leadership, municipal staff associations, post-secondary partners, CUPE, and OMERS to guide the project. AMO conducted a survey and received more than 2,400 responses from municipal employees. That information, along with other research and Advisory Group direction, will help to inform a Project Roadmap which will be released in 2024.

## **Municipal Risk and Insurance**

An officials-level Technical Working Group originally formed by the Attorney General in 2022 continued to meet regularly in 2023. The group is comprised of staff representatives from municipalities, AMO and LAS, and the Government of Ontario. Other stakeholders, including from the insurance, actuarial, risk management, legal, and road maintenance and safety sectors, participated in Technical Working Group meetings on an ad-hoc basis.

The group intends to create an inter-governmental dialogue on municipal insurance costs, coverage, and liability issues, including joint and several liability. The goal is also to identify and discuss gaps in data that need to be resolved to better understand and disseminate the underlying factors driving municipal insurance challenges.

AMO and LAS are committed to continued work on this issue. The Technical Working Group identified viable next steps to make meaningful progress based on the issues identification process, including the collection of joint and several liability data through AMO-LAS to further unpack its relationship with municipal insurance premiums.

## **Automated Speed Enforcement**

AMO has worked closely with the Ministry of Transportation (MTO) to ensure Automated Speed Enforcement (ASE) is implemented in a consistent and transparent manner that focuses on the safety of communities.

In 2023, AMO supported LAS as it created the first Joint Processing Centre with its partner, the City of Barrie. The pilot was launched in December with the deployment of two camera systems and two Provincial Offences Officers processing infractions under the POA Court system. Advocacy efforts will continue with the MTO and Ministry of the Attorney General in 2024 to support the transition and adoption of Administrative Penalties (AP) across the province and to ensure acceptance of ASE in communities.

Several large municipalities are working to build their own programs to handle hundreds of cameras. Similarly, LAS continues to build their program for small and medium-sized municipalities. AMO, representing all municipalities, has had conversations with the MTO centred around key aspects and common challenges faced by the sector, including training, deployment, policies and the AP option.

## **Municipal Infrastructure**

In 2023, AMO focused considerable advocacy attention on the need for federal and provincial investments in municipal infrastructure to support housing growth.

The \$1.2 billion Building Faster Fund was announced at the 2023 AMO Conference and the \$200 million Housing-Enabling Water Systems Fund was announced in the Fall Economic Statement. Multiple discussions with provincial Ministers were key contributors to this.

AMO facilitated conversations between provincial and municipal staff to inform the design of programs and hosted webinars for municipalities to better understand program details and support successful applications.

## **Canada-Community Building Fund**

In 2023, AMO continued its important leadership role on the Canada Community Building Fund (CCBF) as it worked closely with the federal and provincial government on the development of a new 10-year funding agreement.

AMO's CCBF team delivers nearly \$700 million annually to municipalities across Ontario on behalf of the federal government in support of critical infrastructure projects. Since its launch in 2005, municipalities receiving Canada Community-Building funds through AMO have invested over \$9 billion from the Fund into more than 12,000 local projects.

Through the CCBF team, AMO also delivers programming that helps the municipal sector make further progress in asset management and better inform Councils in identifying infrastructure investment priorities.



# AMO Board of Directors

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

\*Indicates member of the AMO Executive Committee

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

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

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

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

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

**Michelle Boileau**  
Maire/Mayor, Ville de/City of  
Timmins

## County Caucus

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

**Barbara Dobreen**  
Councillor, County of Grey

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

**Chris Gerrits**  
Councillor, Dufferin County

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

**Meighan Wark**  
CAO, Huron County

## Large Urban Caucus

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

**Dan Chapman**  
CAO, City of Kitchener

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

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

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

**Bryan Paterson**  
Mayor, City of Kingston

## Northern Caucus

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

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

**John Curley**  
Councillor, City of Timmins

**Rick Dumas**  
Mayor, Town of Marathon

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

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

## Regional and Singer Tier Caucus

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

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

**Robert Foster**  
Councillor, Region of Niagara

**Tammy Hwang**  
Councillor, City of Hamilton

**Rhonda Mulcahy**  
Councillor, Region of Durham

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

**Paul Vincente**  
Councillor, Region of Peel

## Rural Caucus

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

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

**Peter Emon**  
Reeve, Town of Renfrew

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

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

## Small Urban Caucus

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

**Deb Doherty**  
Councillor, Town of Collingwood

**Bob Kwapis**  
Councillor, Town of Newmarket

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

**Denyse Morrissey**  
CAO, Town of Shelburne

# Message from the Secretary-Treasurer

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I am pleased to report that the Association continues to be in good financial shape. A copy of the audited financial statements for the year ending December 31, 2023 follows this message.

AMO continues to have a strong and consistent membership base. In 2023, AMO had a membership of 421 municipal members – representing 95% of all municipalities. Our membership is strengthened by 41 organizations that are Partners, Associates, Districts and Affiliates. We are pleased to have a working relationship with these unique members as we advance the interests of municipal government.

It has been a privilege to serve AMO as Secretary Treasurer. On behalf of the AMO Board of Directors, I want to express thanks to AMO's member and partners for their commitment to the financial sustainability of AMO and the important work it does. I also want to acknowledge the important work of AMO staff in the successful administration of the organization.

A handwritten signature in cursive script that reads "Trevor Wilcox".

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

# Financial Statements

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**Association of Municipalities of Ontario  
Financial Statements  
For the year ended December 31, 2023**

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## Independent Auditor's Report

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

#### Opinion

We have audited the financial statements of Association of Municipalities of Ontario ("AMO"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of AMO as at December 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Basis for Opinion

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

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

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

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

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

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

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



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

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

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

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

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants  
Oakville, Ontario  
June 21, 2024

## Association of Municipalities of Ontario Statement of Financial Position

December 31	2023	2022
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 546,902	\$ 572,686
Accounts receivable (Note 3)	791,612	635,438
Investments (Note 4)	25,109,039	23,054,958
Prepaid expenses	676,931	500,712
	27,124,484	24,763,794
Investment in LAS (Note 9(a))	100	100
Long-term investments (Note 5)	536,120	476,193
Property and equipment (Note 6)	1,650,388	54,754
	\$ 29,311,092	\$ 25,294,841

### Liabilities and Net Assets

<b>Current</b>		
Accounts payable and accrued liabilities (Note 7)	\$ 1,653,962	\$ 2,029,174
Deferred revenue	185,902	198,827
Deferred contributions - projects (Note 8)	538,424	1,031,353
	2,378,288	3,259,354
Deferred contributions - other	55,150	63,247
	2,433,438	3,322,601
<b>Net assets</b>		
Restricted funds	12,866,666	10,455,825
General funds - unrestricted	9,061,884	8,582,945
Investment in LAS	100	100
Conference self-insurance reserve	868,000	691,000
Training reserve	170,616	170,616
Invested in capital assets reserve	1,650,388	54,754
Stabilization reserve	2,260,000	2,017,000
	26,877,654	21,972,240
	\$ 29,311,092	\$ 25,294,841

On behalf of the Board:

\_\_\_\_\_ Director  
 \_\_\_\_\_ Director

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

## Association of Municipalities of Ontario Statement of Operations

For the year ended December 31	2023				2022
	Canada Community- Building Fund	Other Restricted	Unrestricted	Total	Total
<b>Revenue</b>					
Membership fees	\$ -	\$ -	\$ 2,326,156	\$ 2,326,156	\$ 2,261,487
Conferences and seminars	-	-	2,926,960	2,926,960	2,425,051
Investment income	-	-	798,666	798,666	266,364
Administration and occupancy (Note 3)	-	-	5,482,365	5,482,365	5,168,166
Other income	-	-	1,906,659	1,906,659	557,908
Funds received					
Canada Community-Building	706,833,942	-	-	706,833,942	677,383,084
Main Street revitalization	-	-	-	-	117,464
Municipal Asset Management Program	-	144,922	-	144,922	168,664
Community School Alliance (Note 8)	-	11,750	-	11,750	15,950
Continuous Improvement Fund Project (CIF) (Note 8)	-	203,699	-	203,699	291,032
Waste Diversion Project (Note 8)	-	337,973	-	337,973	352,167
Steward Obligation Project	-	-	-	-	11,111
Interest earned on funds received	1,440,057	-	-	1,440,057	779,831
	<b>708,273,999</b>	<b>698,344</b>	<b>13,440,806</b>	<b>722,413,149</b>	<b>689,798,279</b>
<b>Expenditures</b>					
General - Administration	-	-	1,607,598	1,607,598	1,249,466
Policy - Administration	2,562,808	-	1,743,562	4,306,370	4,492,579
Corporate services - Administration	-	-	5,742,913	5,742,913	4,915,120
- Conference, seminars and membership centre	-	-	1,852,160	1,852,160	1,458,638
Funds distributed					
Canada Community-Building	703,300,350	-	-	703,300,350	673,996,169
Municipal Asset Management Program	-	144,922	-	144,922	168,664
Community School Alliance (Note 8)	-	11,750	-	11,750	15,950
Continuous Improvement Fund Project (CIF) (Note 8)	-	203,699	-	203,699	291,032
Waste Diversion Project (Note 8)	-	337,973	-	337,973	352,167
Steward Obligation Project	-	-	-	-	11,111
	<b>705,863,158</b>	<b>698,344</b>	<b>10,946,233</b>	<b>717,507,735</b>	<b>686,950,896</b>
<b>Excess of revenue over expenditures</b>	<b>\$ 2,410,841</b>	<b>\$ -</b>	<b>\$ 2,494,573</b>	<b>\$ 4,905,414</b>	<b>\$ 2,847,383</b>

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

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

For the year ended December 31

2023                      2022

	Restricted Fund	Unrestricted Funds	Conference Self-Insurance Reserve	Training Reserve	Invested in Capital Assets	Stabilization Reserve	Total	Total
Balance, beginning of year	\$10,455,825	\$ 8,583,045	\$ 691,000	\$ 170,616	\$ 54,754	\$ 2,017,000	\$21,972,240	\$ 19,124,857
Excess of revenue over expenditures for the year	2,410,841	2,494,573	-	-	-	-	4,905,414	2,847,383
Transfers (Note 2)	-	(2,015,634)	177,000	-	1,595,634	243,000	-	-
<b>Balance, end of year</b>	<b>\$12,866,666</b>	<b>\$ 9,061,984</b>	<b>\$ 868,000</b>	<b>\$ 170,616</b>	<b>\$ 1,650,388</b>	<b>\$ 2,260,000</b>	<b>\$26,877,654</b>	<b>\$ 21,972,240</b>

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



## Association of Municipalities of Ontario Statement of Cash Flows

For the year ended December 31	2023	2022
<b>Cash provided by (used in)</b>		
<b>Operations</b>		
Excess of revenue over expenditures	\$ 4,905,414	\$ 2,847,383
Adjustment required to reconcile excess of revenue over expenditures with net cash provided by operating activities		
Amortization of property and equipment	29,089	31,808
Loss on disposal of capital assets	1,289	-
Unrealized loss (gain) on investments	(59,927)	37,309
Changes in non-cash working capital balances		
Accounts receivable	(156,174)	442,008
Prepaid expenses	(176,219)	1,577
Accounts payable and accrued liabilities	(375,212)	185,036
Deferred revenue	(12,925)	192,227
Deferred contributions - projects	(492,929)	(498,756)
Deferred contributions - other	(8,097)	(6,867)
	<b>3,654,309</b>	<b>3,231,725</b>
<b>Investing activities</b>		
Purchase of property and equipment	(1,626,012)	(19,719)
Purchase of investments	(2,054,081)	(3,165,685)
	<b>(3,680,093)</b>	<b>(3,185,404)</b>
<b>Increase (decrease) in cash during the year</b>	<b>(25,784)</b>	<b>46,321</b>
<b>Cash, beginning of year</b>	<b>572,686</b>	<b>526,365</b>
<b>Cash, end of year</b>	<b>\$ 546,902</b>	<b>\$ 572,686</b>

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

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# Association of Municipalities of Ontario

## Notes to Financial Statements

**December 31, 2023**

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### 1. Basis of Presentation

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

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

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### 2. Significant Accounting Policies

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

#### **Funds**

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

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

The Conference Self-Insurance Reserve was set up to maintain an annual AMO conference self-insurance reserve at 80% of the AMO conference annual costs. The reserve will be adjusted annually based on the budget for the year. The Board approved a transfer of \$177,000 from the General funds - Unrestricted to the Conference Self-Insurance Reserve (2022 - \$16,515 from Conference Self-Insurance Reserve to the General funds - Unrestricted).

The Training Reserve covers the cost of the development of in-person and online/virtual courses.

The Stabilization Reserve covers for a maximum of six months any costs incurred. Stabilization reserve allows for additional flexibility for the board to ensure continued operations in case of significant interruptions, difficult economic conditions, or in meeting unforeseen obligations. The reserve will be adjusted annually based on the current budget for the year. The Board approved a transfer of \$243,000 (2022 - \$2,017,000) from General funds - Unrestricted to the Stabilization Reserve.

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

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## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

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### 2. Significant Accounting Policies (continued)

#### **Use of Estimates**

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

#### **Investment in Subsidiaries**

Local Authority Services ("LAS") is a wholly owned subsidiary of AMO. The investment in LAS is stated at cost. A financial summary of LAS is presented and disclosed in Note 9(a).

#### **Controlled Entities**

Municipal Employer Pension Centre of Ontario ("MEPCO") is controlled by AMO. A financial summary of MEPCO is presented and disclosed in Note 9(b).

#### **Financial Instruments**

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

#### **Revenue Recognition**

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

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

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

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

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

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

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## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

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### 2. Significant Accounting Policies (continued)

#### Revenue Recognition (continued)

Due to the difficulty in determining the fair value of materials and services contributed to AMO, they are not recognized in the financial statements.

#### Property and Equipment

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

Computer hardware	-	4 years straight-line
Furniture and fixtures	-	5 years straight-line
Leasehold improvements	-	10 years straight-line

Long-lived assets are subject to impairment when events or changes in circumstances indicate that the carrying amount exceeds their fair value. When the carrying amount exceeds the fair value, an impairment loss is recognized as the amount equal to the excess.

#### Cloud Computing Arrangements

AMO applies the simplification approach to account for expenditures in cloud computing arrangements. The expenditures in the arrangements are treated as supply of services and recognized as an expense as incurred.

#### Pension

AMO makes contributions on behalf of its employees to Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer pension plan. The Plan is a defined benefit plan which specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. The plan has net assets of \$128.6 billion per 2023 annual report. As the amount AMO is obligated to contribute under the Plan is not quantifiable, the accounting, presentation and disclosures that would otherwise be required are not determinable. Due to this fact, AMO follows the standards for a defined contribution plan, the details of which are disclosed in Note 13.

## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

### 3. Related Party Transactions

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

	2023	2022
LAS (Note 9(a))	\$ 408,445	\$ 339,726
MEPCO (Note 9(b))	26,364	35,817

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

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

	2023	2022
LAS (Note 9(a))	\$ 1,055,232	\$ 957,569
MEPCO (Note 9(b))	452,074	443,280
ROMA (Note 10)	130,070	128,072

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

### 4. Investments

	2023	2022
One Investment High Interest Savings Account (HISA) bearing interest at bank prime rate less 1.735% (2022 - bank prime rate less 2.235%).	\$ 25,109,039	\$ 23,054,958

### 5. Long-Term Investments

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

	2023	2022
ONE Canadian Equity Portfolio	\$ 339,186	\$ 289,364
ONE Canadian Corporate Bond Portfolio	97,097	91,389
ONE Canadian Government Bond Portfolio	99,837	95,440
	\$ 536,120	\$ 476,193

## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

### 6. Property and Equipment

	2023		2022	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer hardware	\$ 1,595,304	\$ 1,368,350	\$ 1,392,727	\$ 1,341,385
Furniture and fixtures	319,044	-	66,336	62,924
Leasehold improvements	1,104,390	-	-	-
	<b>\$ 3,018,738</b>	<b>\$ 1,368,350</b>	<b>\$ 1,459,063</b>	<b>\$ 1,404,309</b>
Net book value		<b>\$ 1,650,388</b>		<b>\$ 54,754</b>

\$1,423,434 of furniture and fixtures and leasehold improvements were not amortized as they were not yet in use.

### 7. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are amounts receivable/payable to the government of \$72,451 receivable (2022 - \$853,772 payable).

### 8. Deferred Contributions - Projects

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

	Balance beginning of year	Received/ returned/ reallocated in the year	Disbursed and recognized in the year	Balance end of year
Community School Alliance	\$ 50,786	\$ 11,750	\$ 3,007	\$ 59,529
Continuous Improvement Fund project (CIF)	198,754	40,000	203,699	35,055
Waste Diversion Project	581,813	-	337,973	243,840
Waste Diversion Project Wind-up	200,000	-	-	200,000
<b>2023</b>	<b>\$ 1,031,353</b>	<b>\$ 51,750</b>	<b>\$ 544,679</b>	<b>\$ 538,424</b>
2022	\$ 1,530,109	\$ 275,778	\$ 774,534	\$ 1,031,353

## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

### 9. Subsidiaries and Controlled Entities

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

LAS is a not-for-profit organization and is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met. LAS is a wholly owned subsidiary of AMO. The mandate of LAS is to work with municipalities, their agencies, boards and commissions, as well as other organizations of Ontario's broader public sector to assist them in reducing their expenditures and to increase their levels of non-tax revenues through the principle of joint or cooperative procurement efforts.

LAS has not been consolidated in AMO's financial statements. Financial statements of LAS are available on request. A financial summary of LAS as at December 31, 2023 and 2022 and for the years then ended is as follows:

	2023	2022
Financial position		
Total assets	\$ 16,848,631	\$ 15,724,996
Total liabilities	11,085,100	10,033,478
Net assets	\$ 5,763,531	\$ 5,691,518
Results of operations		
Total revenue	\$ 10,180,580	\$ 10,316,795
Total expenditures	10,108,567	10,532,246
Excess (deficiency) of revenue over expenditures	\$ 72,013	\$ (215,451)
Cash provided by (used in)		
Operating activities	\$ 277,428	\$ (2,068,353)
Investing activities	(3,180)	1,229,277
Net change in cash	\$ 274,248	\$ (839,076)

## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

### 9. Subsidiaries and Controlled Entities (continued)

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

MEPCO is a not-for-profit organization and is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met. AMO is the only member of MEPCO and therefore indirectly controls MEPCO through its membership. The mandate of MEPCO is to fulfill the obligations of the Association and others under the Ontario Municipal Employees Retirement Systems Act, 2006.

MEPCO has not been consolidated in AMO's financial statements. Financial statements of MEPCO are available on request. A financial summary of MEPCO as at December 31, 2023 and 2022 and for the years then ended is as follows:

	2023	2022
<b>Financial position</b>		
Total assets	\$ 1,225,846	\$ 1,082,689
Total liabilities	104,746	54,990
Net assets	\$ 1,121,100	\$ 1,027,699
<b>Results of operations</b>		
Total revenue	\$ 720,532	\$ 673,973
Total expenditures	627,131	603,109
Excess of revenue over expenditures	\$ 93,401	\$ 70,864
<b>Cash provided by (used in)</b>		
Operating activities	\$ 112,389	\$ 91,935
Investing activity	(48,665)	(99,761)
Net change in cash	\$ 63,724	\$ (7,826)



## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

### 10. Affiliate

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

ROMA is a not-for-profit organization and is exempt from income taxes, provided certain requirements of the Income Tax Act (Canada) are met. A number of AMO's Board members serve on ROMA's Board of Directors. ROMA brings the rural perspective to the policy work of AMO, focusing on matters which affect rural communities so that they are brought to the attention of provincial and federal governments.

ROMA has not been consolidated in AMO's financial statements. Financial statements of ROMA are available on request. A financial summary of ROMA as at December 31, 2023 and 2022 and for the years then ended is as follows:

	<b>2023</b>	<b>2022</b>
Financial position		
Total assets	\$ 1,756,460	\$ 1,386,407
Total liabilities	1,131,587	896,206
Net assets	\$ 624,873	\$ 490,201
Results of operations		
Total revenue	\$ 1,088,634	\$ 425,709
Total expenditures	953,962	636,796
Excess (deficiency) of revenue over expenditures	\$ 134,672	\$ (211,087)
Cash provided by (used in)		
Operating activities	\$ 377,065	\$ 339,300
Investing activity	(371,618)	(288,468)
Net change in cash	\$ 5,447	\$ 50,832

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## Association of Municipalities of Ontario Notes to Financial Statements

December 31, 2023

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### 11. Restricted Funds

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

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

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

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

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

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### 12. Capital Disclosures

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

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

## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

### 13. Pension Plan

AMO contributed \$630,490 (2022 - \$613,670) to OMERS during the year. Of the amount contributed, \$179,618 (2022 - \$167,022) related to employees who worked for AMO's subsidiary, LAS.

The actuarially determined deficit of the OMERS plan on a going concern basis at December 31, 2023 was \$7.6 billion (2022 - \$6.1 billion).

### 14. Allocation of Expenses

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

Expenses allocated to various funds were as follows:

	<b>2023</b>			
	Canada Community Building Program	CIF	Municipal Asset Management Program	Waste Diversion Project
Salaries and benefits	\$ 1,212,975	\$ 70,980	\$ 65,341	\$ 169,857
Administration expenses	333,623	-	-	-
	<b>\$ 1,546,598</b>	<b>\$ 70,980</b>	<b>\$ 65,341</b>	<b>\$ 169,857</b>
	<b>2022</b>			
	Canada Community Building Program	CIF	Municipal Asset Management Program	Waste Diversion Project
Salaries and benefits	\$ 1,167,452	\$ 276,820	\$ 94,254	\$ 193,932
Administration expenses	283,647	-	-	-
	<b>\$ 1,451,099</b>	<b>\$ 276,820</b>	<b>\$ 94,254</b>	<b>\$ 193,932</b>

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## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

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### 15. Commitments

The future minimum total annual payments under the terms of the operating lease for equipment and office space base rent for the next five years and thereafter are as follows:

2024	\$	205,836
2025		344,316
2026		350,375
2027		342,738
2028		348,797
Thereafter		<u>1,975,071</u>
	\$	<u>3,567,133</u>

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### 16. Financial Instruments Risks

#### Interest rate risk

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

#### Liquidity risk

Liquidity risk is the risk that AMO will encounter difficulty in meeting the obligations associated with its financial liabilities. AMO is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. AMO reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay its creditors. The risk has not changed from the prior year.

#### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. AMO's main credit risks relate to its accounts receivable and investments. Based on creditworthiness of AMO's counter parties, no allowance for doubtful accounts is required. The risk has not changed from the prior year.

#### Other price risk

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

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

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## Association of Municipalities of Ontario Notes to Financial Statements

**December 31, 2023**

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### **17. Comparative Figures**

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

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

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