



## **COUNCIL MEETING AGENDA**

**Thursday, June 8, 2023 at 7:00 p.m.**

**W & M Edelbrock Centre, Dufferin Room, 30 Centre Street, Orangeville**

The meeting will be live streamed on YouTube at the following link:

<https://www.youtube.com/channel/UCCx9vXkywflJr0LUVkKnYWQ>

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### **1. ROLL CALL**

Verbal roll call by the Clerk.

### **2. APPROVAL OF THE AGENDA**

THAT the Agenda and any Addendum distributed for the June 8, 2023 meeting of Council, be approved.

### **3. DECLARATION OF INTEREST BY MEMBERS**

Members of Council are required to state any pecuniary interest in accordance with the Municipal Conflict of Interest Act.

### **4. APPROVAL OF MINUTES OF THE PREVIOUS MEETING**

THAT the minutes of the regular meeting of Council of May 11, 2023, be adopted.

### **5. PROCLAMATIONS, DELEGATIONS AND PRESENTATIONS**

#### **5.1. Presentation: Bill Hill Scholarship Recipients**

The Bill Hill Scholarships were awarded to:

- Arts (Fine Arts & Liberal Arts): Brett Kuzyk
- Black or Person of Colour: Alexis Quilatan
- Business & Social Sciences: Madison Lacroix
- Indigenous – First Nations: Grace Rowley
- Science & Technology: Bethany Quinton
- Skilled Trades & Training Programs: Jacob Hilliard

**5.2. Proclamation: Seniors Month – June 2023**

**5.3. Proclamation: World Elder Abuse Awareness Day – June 15, 2023**

Jennifer McCallum & Heidi Vanderhorst, TeleCheck, will be in attendance to accept the proclamation.

**5.4. Presentation: StrategyCorp**

StrategyCorp to present the draft Strategic Plan.

THAT the Corporation of the County of Dufferin Corporate Strategic Plan for 2023-2026 be adopted.

**5.5. Presentation: BDO Canada LLP**

Angela Nichol and Traci Smith, BDO Canada LLP, to present the County of Dufferin 2022 Financial Statements.

THAT the 2022 Financial Statements as presented by BDO Canada LLP, be approved.

**6. PUBLIC QUESTION PERIOD**

Members of the Public in attendance are able to ask a question. If you are unable to attend and would like to submit a question, please contact us at info@dufferincounty.ca or 519-941-2816 x2500 prior to 4:30 p.m. on June 7, 2023.

**7. PRESENTATION AND CONSIDERATIONS OF REPORTS**

**7.1. Infrastructure & Environmental Services Minutes – May 25, 2023**

THAT the minutes of the Infrastructure and Environmental Services meeting held on May 25, 2023, and the recommendations set out, be adopted.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #2  
County Forest By-Law Enforcement

THAT the Report, County Forest By-Law Enforcement, dated May 25, 2023, from the Director of Public Works/County Engineer, be received.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #3  
Household Hazardous Waste Service Review & Future Options

THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Household Hazardous Waste Service Review and Future Options, be received;

AND THAT staff investigate the development of a Dufferin County Mobile Depot from the perspective of logistics, costs, funding, approvals, etc. and report back.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #4  
Nuisance Beaver Program Rates

THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Nuisance Beaver Program Rates, be received;

AND THAT Nuisance Beaver rates be adjusted to \$100 per setup, \$100 per beaver removed, plus the County's mileage allowance.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #5  
Intersection Review – Dufferin Road 10 & Mono/Amaranth Townline

THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Intersection Review – Dufferin Road 10 & Mono/Amaranth Townline, be received.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #6  
Intersection Review – Dufferin Road 12 & 20 Sideroad Amaranth

THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Intersection Review – Dufferin Road 12 & 20 Sideroad Amaranth, be received;

AND THAT staff proceed with installing a temporary four-way stop control system for the intersection of Dufferin Road 12 and 20 Sideroad Amaranth;

AND THAT staff follow the guidance of the Ontario Traffic Manual to transition the intersection to a two-way stop control for 20 Sideroad with Dufferin Road 12 becoming the through road.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #7  
Wightman Telecom Fibre Installation within County Lands

THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Wightman Telecom Fibre Installation within County Lands, be received;

AND THAT staff be directed to further negotiate mutually beneficial terms between the County of Dufferin and Wightman Telecom to support their use of the County owned Rail Trail lands for installation of fibre infrastructure;

AND THAT staff be directed to develop the necessary agreements and/or easements to permit installation of Wightman infrastructure within the County owned former rail corridor lands;

AND THAT staff be directed to negotiate, develop, and enter the necessary service level and maintenance agreements between the County of Dufferin and Wightman Telecom to facilitate a long-term service structure for the County.

INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #8  
Town of Orangeville Transit Terminal Agreement

THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Town of Orangeville Transit Terminal Agreement, be received;

AND THAT the Warden and Clerk be authorized to sign the Town of Orangeville Transit Terminal Memorandum of Understanding in substantially the same form as presented.

**7.2. General Government Services Minutes – May 25, 2023**

THAT the minutes of the General Government Services meeting held on May 25, 2023, and the recommendations set out, be adopted.

GENERAL GOVERNMENT SERVICES – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.

GENERAL GOVERNMENT SERVICES – May 25, 2023 – ITEM #2  
Facilities Requirements and Options Review – Update

THAT the report of the Chief Administrative Officer, dated May 25, 2023, regarding Facilities Requirements and Options Review – Update, be received;

AND THAT a council workshop be scheduled to review County facilities and property inventory and assess options for current and future use of spaces.

GENERAL GOVERNMENT SERVICES – May 25, 2023 – ITEM #3  
Township of Amaranth

THAT the resolution from the Township of Amaranth, dated May 15, 2023, regarding school bus stop arm cameras, be supported.

**7.3. Health and Human Services Minutes – May 25, 2023**

THAT the minutes of the Health and Human Services meeting held on May 25, 2023, and the recommendations set out, be adopted.

HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.

HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #2  
Dufferin County Paramedic Service Annual Report

THAT the report of the Chief, dated May 25, 2023, with regards to the Dufferin County Paramedic Services, be received.

HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #3  
Quarterly Community Services Activity Report – First Quarter 2023

THAT the report of the Director, Community Services, titled Quarterly Community Services Activity Report – First Quarter, 2023, dated May 25, 2023, be received.

HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #4  
Dufferin County Equity Collaborative 2022 Report to the Community

THAT the report of the Director, Community Services, titled Dufferin County Equity Collaborative 2022 Report to the Community, dated May 25, 2023, be received.

HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #5  
Dufferin County Community Support Services Declaration of Compliance

THAT the report of the Administrator of Dufferin Oaks, dated May 25, 2023, regarding the Declaration of Compliance be received;

AND THAT Council authorizes the Warden to sign the Declaration on behalf of Council for submission to Ontario Health Central Region.

HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #6  
Long Term Care (LTC) Funding Update

THAT the report of the Administrator, dated May 25, 2023, regarding 2023 Funding Update, be received.

**7.4. Community Development & Tourism Minutes – May 25, 2023**

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| THAT the minutes of the Community Development and Tourism meeting held on May 25, 2023, and the recommendations set out, be adopted. |
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COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.

COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #2  
Building Code Enforcement Manual

THAT the report of the Director of Development and Tourism, "Building Code Enforcement Manual", dated May 25, 2023, be received.

COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #3  
Museum Visitor and Outreach Statistics Report

THAT the report of the Director of Development and Tourism, "Museum Visitor and Outreach Statistics Report", dated May 25, 2023, be received.

COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #4  
OPA Phase III – Policy Framework, Engagement Plan

THAT the report of the Director of Development and Tourism, "Phase III OPA – Policy Framework, Engagement Plan", dated May 25, 2023, be received.

**8. CORRESPONDENCE**

**8.1. Township of Melancthon**

A resolution from the Township of Melancthon, dated May 23, 2023, regarding County fire prevention and protection services.

**9. NOTICE OF MOTIONS**

**10. MOTIONS**

**10.1. Access Dufferin Accessibility Advisory Committee**

**THAT Sean Johnson be appointed to be a member of the Access Dufferin Accessibility Advisory Committee.**

**11. CLOSED SESSION**

**12. BY-LAWS**

2023-30      A by-law to amend By-Law 2015-41, Fees and Charges for Services and Activities provided by the County of Dufferin. (Schedule "C" – Public Works)

Authorization: Infrastructure and Environmental Services – April 27, 2023

2023-31 A by-law to amend By-Law 2017-39, being a by-law to govern the lands known as the Dufferin County Forest and Rail Trail. (Amend Sections 3, 14, 20, 21, 25, & 27, Amend Schedule A, Remove Schedule B)  
Authorization: Infrastructure and Environmental Services – April 27, 2023

2023-32 A by-law to ratify the actions of the Warden and Clerk for executing an agreement between the Corporation of the County of Dufferin and Ontario Health. (Multi-Service Sector Accountability Agreement)  
Authorization: Council – June 8, 2023

2023-33 A by-law to authorize the Warden and Clerk to execute an agreement between the Corporation of the County of Dufferin and Georgian College of Applied Arts & Technology. (Lease Agreement – Edelbrock Centre)  
Authorization: Council – June 8, 2023

2023-34 A by-law to authorize the Warden and Clerk to execute an agreement between the Corporation of the County of Dufferin and Georgian College of Applied Arts & Technology. (Lease Agreement – Mel Lloyd Centre)  
Authorization: Council – June 8, 2023

THAT By-Law 2023-30 through to By-Law 2023-34, be read a first, second and third time and enacted.

**13. OTHER BUSINESS**

**14. CONFIRMATORY BY-LAW**

2023-xx A by-law to confirm the proceedings of the Council of the Corporation of the County of Dufferin at its meeting held on June 8, 2023.

THAT By-Law 2023-xx be read a first, second and third time and enacted.



15. **ADJOURNMENT**

THAT the meeting adjourn.



**DUFFERIN COUNTY COUNCIL MINUTES**

**Thursday, May 11, 2023 at 7:00 p.m.**

**W & M Edelbrock Centre, Dufferin Room, 30 Centre Street, Orangeville ON**

**Council Members Present:**

Warden Wade Mills (Shelburne)  
Councillor John Creelman (Mono)  
Councillor Guy Gardhouse (East Garafraxa)  
Councillor Chris Gerrits (Amaranth)  
Councillor Shane Hall (Shelburne)  
Councillor Earl Hawkins (Mulmur)  
Councillor Janet Horner (Mulmur)  
Councillor Gail Little (Amaranth)  
Councillor James McLean (Melancthon)  
Councillor Fred Nix (Mono)  
Councillor Lisa Post (Orangeville)  
Councillor Philip Rentsch (Grand Valley)  
Councillor Steve Soloman (Grand Valley)  
Councillor Todd Taylor (Orangeville)  
Councillor Darren White (Melancthon)

**Staff Present:**

Sonya Pritchard, Chief Administrative Officer  
Michelle Dunne, Clerk  
Rebecca Whelan, Deputy Clerk  
Aimee Raves, Manager of Corporate Finance, Treasurer  
Scott Burns, Director of Public Works/County Engineer  
Cody Joudry, Director of Development & Tourism  
Rohan Thompson, Director of People & Equity  
Anna McGregor, Director of Community Services  
Brenda Wagner, Administrator of Dufferin Oaks  
Tom Reid, Chief Paramedic  
Steve Murphy, Manager – Preparedness, 911 & Corporate Projects

Warden Mills called the meeting to order at 7:00 p.m.

Warden Mills announced that the meeting is being live streamed and publicly broadcast.

The recording of this meeting will also be available on our website in the future.

Upcoming committee meetings will be held in the Dufferin Room at 30 Centre St, Orangeville on Thursday, May 25, 2023 at the following times:

Infrastructure & Environmental Services Committee – 9:00 a.m.

General Government Services Committee – 11:00 a.m.

Health & Human Services Committee – 1:00 p.m.

Community Development & Tourism Committee – 3:00 p.m.

1. **LAND ACKNOWLEDGEMENT STATEMENT**

Warden Mills shared the Land Acknowledgement Statement.

2. **ROLL CALL**

The Clerk verbally took a roll call of the Councillors in attendance.

3. **APPROVAL OF THE AGENDA**

**Moved by Councillor Horner, seconded by Councillor Little**

**THAT the Agenda and any Addendum distributed for the May 11, 2023 meeting of Council, be approved.**

**-Carried-**

4. **DECLARATION OF INTEREST BY MEMBERS**

Members of Council are required to state any pecuniary interest in accordance with the Municipal Conflict of Interest Act.

Councillor Darren White and Councillor Lisa Post declared a conflict of interest regarding agenda Item #7.2 General Government Services Minutes, Item #1 – 2023 Community Grant Recommendations as they are involved with the 1849 Lorne Scots Army Cadet Corps.

Councillor Gail Little declared a conflict of interest regarding agenda Item #7.2 General Government Services Minutes, Item #1 – 2023 Community Grant Recommendations as she is involved with the Dufferin Farm Tour.

5. **APPROVAL OF MINUTES OF THE PREVIOUS MEETING**

**Moved by Councillor Post, seconded by Councillor Creelman**

**THAT the minutes of the Special Meeting of Council of March 7, 2023, Statutory Planning meeting of April 13, 2023, and the regular meeting of Council of April 13, 2023, be adopted.**

**-Carried-**

**PROCLAMATIONS, DELEGATIONS AND PRESENTATIONS**

6. **Proclamation: Sexual Violence Prevention Month**

Warden Mills declared May 2023 as Sexual Violence Prevention Month in the County of Dufferin.

Lynnette Pole-Langdon, Family Transition Place, accepted the proclamation. She noted Family Transition Place is working to support survivors, decrease the stigma and ensure support services are available.

7. **Proclamation: Pride Month**

Warden Mills declared May 2023 as Pride Month in the County of Dufferin.

Dufferin County will raise the Pride flag on June 1, 2023 at 11:00 a.m. at 55 Zina Street, Orangeville and at 1:00 p.m. at the Museum of Dufferin.

8. **Delegation: Dufferin Federation of Agriculture**

Dr. Wayne Caldwell, Mark Reusser and Leo Blydrop delegated on behalf of the Dufferin Federation of Agriculture in regard to Bill 97 – Helping Homebuyers, Protecting Tenants Act, 2023. There is great concern regarding the long term consequences of the proposed Provincial Policy Statement, including severances on prime agricultural land. They encourage the County to advocate strongly against the proposed policy statement and educate residents regarding the proposed changes.

9. **PUBLIC QUESTION PERIOD**

There were no questions received from the public.

## **PRESENTATION AND CONSIDERATIONS OF REPORTS**

10. **Infrastructure & Environmental Services Minutes – April 27, 2023**

**Moved by Councillor Nix, seconded by Councillor Soloman**

**THAT the minutes of the Infrastructure and Environmental Services meeting held on April 27, 2023, and the recommendations set out, be adopted.**

**-Carried-**

11. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – April 27, 2023 – ITEM #1**  
**County Forest and Rail Trail – By-Law Amendments**

THAT the Report, County Forest and Rail Trail – By-Law Amendments, dated April 27, 2023, from the Director of Public Works/County Engineer, be received;

AND THAT staff be directed to update the applicable by-law in accordance with the outlined amendments;

AND THAT staff be directed to forward the updated schedule of set fines to the Ministry of the Attorney General for approval.

12. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – April 27, 2023 – ITEM #2**  
**Electric Vehicle Charging Station – Revised User Fees**

THAT Report, Electric Vehicle Charging Station – Revised User Fees, dated April 27, 2023, from the Director of Public Works/County Engineer, be received;

AND THAT the Fees By-law 2015-41 be amended to include the revised Electric Vehicle Charging Station fee structure described in this report.

13. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – April 27, 2023 – ITEM #3**  
**OP Trust Lands Development – Dufferin Road 109/2<sup>nd</sup> Line Amaranth Temporary Intersection Improvements**

THAT the Report, OP Trust Lands Development – Dufferin Road 109/2<sup>nd</sup> Line Amaranth Temporary Intersection Improvements, dated April 27, 2023, from the Director of Public Works/County Engineer, be received;

AND THAT staff be directed to proceed with the necessary agreement(s) and/or processes to secure funds from the developer to cover the full costs of construction and contract administration for the temporary intersection improvement work for Dufferin Road 109/2nd Line Amaranth;

AND THAT staff be directed to proceed with incorporating the temporary intersection work for Dufferin Road 109/2nd Line Amaranth within the Capital Work Plan.

14. **Director of Community Services & Director of Development & Tourism's Report – Bill 97 – Helping Homebuyers, Protecting Tenants Act, 2023**

A report from the Director of Development and Tourism, dated May 11, 2023, to provide an overview of the proposed changes to the Provincial Planning Statements 2023 and associated amendments to the Planning Act as part of Bill 97.

**Moved by Councillor Horner, seconded by Councillor Post**

**THAT the report of the Director of Development and Tourism, "Proposed Provincial Policy Statement 2023 Concerns and Input", dated May 11, 2023, be received;**

**AND THAT the Warden be authorized to sign the attached letter to the Environmental Registry of Ontario (ERO) by June 5, 2023 with a copy circulated to the Premier, all MPPs, Dufferin's MP, the Minister of Agriculture, Food and Rural Affairs, the Minister of Environment, Conservation and Parks, the Association of Municipalities of Ontario (AMO), the Federation of Canadian Municipalities (FCM), the Western Ontario Wardens Caucus (WOWC), the Eastern Ontario Wardens Caucus (EOWC), the Ontario Federation of Agriculture and the Dufferin Federation of Agriculture.**

**-Carried-**

15. **General Government Services Minutes – April 27, 2023**

**Moved by Councillor Gerrits, seconded by Councillor Soloman**

**THAT the minutes of the General Government Services meeting held on April 27, 2023, and the recommendations set out, excluding Item #1 – 2023 Community Grant Recommendations, be adopted.**

- 16. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #2  
2022 Investment Activity

THAT the report on 2022 Investment Activity, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

- 17. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #3  
Annual Report on Long Term Debt Capacity

THAT the report on Annual Report on Long Term Debt Capacity, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

- 18. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #4  
Tax Policy Review

THAT the report on Tax Policy Review, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

- 19. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #5  
Annual Development Charges Report

THAT the report on Annual Development Charges Report, from the Manager of Corporate Finance, Treasurer, dated April 27, 2023, be received.

- 20. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #6  
Winter Storm After-Action Report – December 23-26, 2023

THAT the report of the Manager – Preparedness, 911 & Corporate Projects, dated April 27, 2023, regarding After Action Report for Winter Storm - December 23-26, 2022, be received;

AND THAT staff be directed to investigate technology options to improve notification to staff and stakeholders of an event;

AND THAT staff collaborate with the local municipalities to establish shelter locations with the necessary equipment and supplies;

AND THAT staff support local municipalities to establish and train Volunteer Shelter Management Teams;

AND THAT the costs of equipping each municipality to set up and equip an emergency shelter location be drawn from the Emergency Readiness reserve.

21. GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #7  
BDO Canada LLP

THAT the correspondence from BDO Canada LLP, dated March 13, 2023, regarding audit planning, be received.

22. **Moved by Councillor Taylor, seconded by Councillor Nix**

**THAT Item #1 – 2023 Community Grant Recommendations, excluding the grant allocations for the 1849 Lorne Scots Army Cadet Corps and the Dufferin County Farm Tour, be approved.**

**-Carried-**

GENERAL GOVERNMENT SERVICES – April 27, 2023 – ITEM #1  
2023 Community Grant Recommendations

THAT \$25,000 be transferred from Rate Stabilization reserves for the 2023 Community Grants.

THAT the report from Headwaters Communities In Action, dated April 27, 2023, regarding the Community Grant Allocation recommendations, be received;

AND THAT the following allocations be approved:

COMMUNITY GRANTS >\$3,000

| <b>Applicant</b>                                 | <b>Amount Recommended</b> |
|--|---------------------------|
| Big Brothers, Big Sisters of Dufferin & District | \$6,000                   |
| Caledon/Dufferin Victim Services                 | \$5,425                   |
| Caledon Meals on Wheels                          | \$5,000                   |
| Dufferin County Canadian Black Association       | \$3,500                   |
| Dufferin County Multicultural Foundation         | \$5,000                   |
| Dufferin Parent Support Network                  | \$12,000                  |
| Fiddlehead Care Farm                             | \$6,500                   |
| Headwaters Arts                                  | \$4,250                   |
| Highlands Youth for Christ                       | \$0                       |
| Orangeville & District Horticultural Society     | \$2,800                   |
| Orangeville & District Seniors Citizens Centre   | \$6,200                   |



| <b>Applicant</b>          | <b>Amount Recommended</b> |
|---------------------------|---------------------------|
| Rotary Club of Shelburne  | \$4,000                   |
| Shelburne Cricket Club    | \$7,500                   |
| Theatre Orangeville       | \$7,000                   |
| Westside Secondary School | \$5,000                   |
| <b>TOTAL</b>              | <b>\$80,175</b>           |

COMMUNITY GRANTS ≤\$3,000

| <b>Applicant</b>                                    | <b>Amount Recommended</b> |
|---|---------------------------|
| Achill Choral Society                               | \$3,000                   |
| Bethell Hospice                                     | \$2,325                   |
| Career Education Council Guelph Wellington Dufferin | \$3,000                   |
| Dufferin Community Foundation                       | \$3,000                   |
| Dufferin Hi-Land Bruce Trail Club                   | \$2,000                   |
| Dufferin Muslim Centre                              | \$3,000                   |
| Everdale  | \$3,000                   |
| Grand Valley Public Library                         | \$3,000                   |
| Hockley Historic Community Hall & Church            | \$2,000                   |
| I Challenge Diabetes                                | \$1,500                   |
| Lesson Up Inc.                                      | \$0                       |
| Orangeville Curling Club                            | \$850                     |
| Orton Community Association                         | \$1,000                   |
| PERIOD Ontario                                      | \$0                       |
| Primrose Elementary School                          | \$3,000                   |
| Shelburne & District Horticultural Society          | \$600                     |
| Westminster United Church                           | \$2,000                   |
| <b>TOTAL</b>  | <b>\$33,275</b>           |

Councillor White and Councillor Post left the meeting.

23. **Moved by Councillor Little, seconded by Councillor Creelman**

**THAT Item #1 – 2023 Community Grant Recommendations, the allocation for the 1849 Lorne Scots Army Cadet Corp for \$4,550, be approved.**

**-Carried-**

Councillor White and Councillor Post rejoined the meeting.

Councillor Little left the meeting.

24. **Moved by Councillor Gerrits, seconded by Councillor Post**

**THAT Item #1 – 2023 Community Grant Recommendations, the allocation for the Dufferin County Farm Tour for \$2,000, be approved.**

**-Carried-**

Councillor Little rejoined the meeting.

25. **Health and Human Services Minutes – April 27, 2023**

**Moved by Councillor Post, seconded by Councillor Soloman**

**THAT the minutes of the Health and Human Services meeting held on April 27, 2023, and the recommendations set out, be adopted.**

**-Carried-**

26. HEALTH & HUMAN SERVICES – April 27, 2023 – ITEM #1  
Homelessness Prevention Program Update

THAT the report of the Director, Community Services, titled Homelessness Prevention Program Update, dated April 27, 2023, be received.

27. HEALTH & HUMAN SERVICES – April 27, 2023 – ITEM #2  
Early Years and Child Care - Knowing Our Numbers

THAT the report of the Director, Community Services, titled Early Years and Child Care – Knowing Our Numbers, dated April 27, 2023, be received.

28. HEALTH & HUMAN SERVICES – April 27, 2023 – ITEM #3  
Community Services Annual Review 2022

THAT the report of the Director, Community Services, titled Community Services Annual Review 2022, dated April 27, 2023, be received.

29. HEALTH & HUMAN SERVICES – April 27, 2023 – ITEM #4  
Senior Services and Housing Needs Review Update

THAT the report of the Administrator, dated April 27, 2023, regarding the Seniors Services and Housing Needs Review Update, be received;

AND THAT staff be directed to recruit a one year contract position to manage the project;

AND THAT the Rate Stabilization Reserve be used as required to fund the position.

30. **Community Development & Tourism Minutes – April 27, 2023**

**Moved by Councillor Little, seconded by Councillor Creelman**

**THAT the minutes of the Community Development and Tourism meeting held on April 27, 2023, and the recommendations set out, be adopted.**

**-Carried-**

31. COMMUNITY DEVELOPMENT & TOURISM – April 27, 2023 – ITEM #1  
Walter Kolodziechuk

THAT the Committee supports the request to honour veterans at the Museum of Dufferin (MoD) by flying a flag for Remembrance Week, as well as a display highlighting the service of past and present local military members.

32. COMMUNITY DEVELOPMENT & TOURISM – April 27, 2023 – ITEM #2  
Land Use Planning Application Portal

THAT the report of the Director of Development and Tourism, “Land Use Planning Application Portal”, dated April 27, 2023, be received;

AND THAT staff be directed to evaluate software options and report back.

33. COMMUNITY DEVELOPMENT & TOURISM – April 27, 2023 – ITEM #3  
County’s Role Regarding Residential Tenancy Matters

THAT the report of the Director of Development and Tourism, “County’s Role regarding Residential Tenancy Matters”, dated April 27, 2023, be received.

34. COMMUNITY DEVELOPMENT & TOURISM – April 27, 2023 – ITEM #4  
Museum Strategic Plan Implementation

THAT the report of the Director of Development and Tourism, “Museum Strategic Plan Implementation”, dated April 27, 2023, be received.

35. COMMUNITY DEVELOPMENT & TOURISM – April 27, 2023 – ITEM #5  
Economic Development Strategy Workshop

THAT the report of the Director of Development and Tourism, “Economic Development Strategy Workshop”, dated April 27, 2023, be received.

36. **Chief Administrative Officer’s Report – Monthly Report from Outside Boards**

A report from the Chief Administrative Officer, dated May 11, 2023, to provide Council with an update of activities from outside boards and agencies.

**Moved by Councillor White, seconded by Councillor Taylor**

**THAT the report of the Chief Administrative Officer, dated May 11, 2023, with respect to Reports from Outside Boards, be received.**

**-Carried-**

## **CORRESPONDENCE**

37. **Township of Amaranth**

A resolution from the Township of Amaranth, dated May 2, 2023, regarding a commitment to shared and combined services with Dufferin County and all municipalities within Dufferin.

**Moved by Councillor Post, seconded by Councillor Nix**

**THAT the resolution from the Township of Amaranth, dated May 2, 2023, regarding a commitment to shared and combined services with Dufferin County and all municipalities within Dufferin, be received.**

**-Carried-**

38. **Town of Orangeville**

Correspondence from the Town of Orangeville, dated May 5, 2023, to the Honourable Sylvia Jones, MPP, regarding support for Bill 74 Missing Persons Amendment Act, 2023.

**Moved by Councillor Gerrits, seconded by Councillor Creelman**

**THAT Dufferin County Council supports the resolution from the Town of Orangeville, dated May 5, 2023, to support adoption of Bill 74 Missing Persons Amendment Act, 2023.**

**-Carried-**

39. **NOTICE OF MOTIONS**

40. **MOTIONS**

41. **CLOSED SESSION**

42. **BY-LAWS**

2023-28      A by-law to ratify the actions of the Warden and Clerk for executing an agreement between the Corporation of the County of Dufferin and Upper Grand District School Board. (Lease Agreement – Edelbrock Centre)  
Authorization: Council – May 11, 2023

**Moved by Councillor Horner, seconded by Councillor Soloman**

**THAT By-Law 2023-28, be read a first, second and third time and enacted.**

**-Carried-**

43. **OTHER BUSINESS**

Warden Mills congratulated Councillor Janet Horner as she was recently awarded the awarded the "Friend of the Greenbelt Award" from the Greenbelt Foundation. This Award recognizes those who actively champion the Greenbelt through their actions and community engagement. Councillor Horner was presented with her award in Mulmur on April 27th.

Warden Mills encouraged Council members to remind the community that the Bill Hill Scholarship deadline is on May 15th. The application is available on the Dufferin County website and can be emailed to scholarship@dufferincounty.ca. Recipients will join us at the June Council meeting to receive their awards.

44. **CONFIRMATORY BY-LAW**

2023-29 A by-law to confirm the proceedings of the Council of the Corporation of the County of Dufferin at its meeting held on May 11, 2023.

**Moved by Councillor Post, seconded by Councillor Gerrits**

**THAT By-Law 2023-29, be read a first, second and third time and enacted.**

**-Carried-**

45. **ADJOURNMENT**

**Moved by Councillor Taylor, seconded by Councillor Creelman**

**THAT the meeting adjourn.**

**-Carried-**

The meeting adjourned at 9:03 p.m.

Next meeting: Thursday, June 8, 2023  
W & M Edelbrock Centre, Dufferin Room, 30 Centre Street,  
Orangeville ON

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Wade Mills, Warden

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Michelle Dunne, Clerk



# CORPORATE STRATEGIC PLAN 2023-2026



# LAND ACKNOWLEDGEMENT

We respectfully acknowledge that Dufferin County resides within the traditional territory and ancestral lands of the Tionontati (Petun), Attawandaron (Neutral), Haudenosaunee (Six Nations), and Anishinaabe peoples. We also acknowledge that various municipalities within the County of Dufferin reside within the treaty lands named under the Haldimand Deed of 1784 and two of the Williams Treaties of 1818: Treaty 18: the Nottawasaga Purchase, and Treaty 19: The Ajetance Treaty. These traditional territories upon which we live and learn, are steeped in rich Indigenous history and traditions. It is with this statement that we declare to honour and respect the past and present connection of Indigenous peoples with this land, its waterways, and resources.





## A MESSAGE FROM THE WARDEN

On behalf of my fellow County Councillors, I am pleased to present Dufferin County's 2023-2026 Corporate Strategic Plan.

Our updated Strategic Plan presents a collective vision for the future of Dufferin County: ***A community that grows together.*** It also provides a roadmap that builds on our strengths and successes and will guide us as we plan for and make decisions and investments designed to help us realize this vision.

The Plan outlines five priority areas, all of which are integral to our overall success as a County and a community: **Climate & Environment, Community, Economy, Governance and Equity.**

We know that the challenges before us, and most other municipalities, are significant. That's why our Strategic Plan takes a holistic perspective and highlights the interconnectedness of what we want to achieve – supporting the creation of more housing across the affordability spectrum, for example, is not only key to how we will manage our growth but also to ensuring a robust local economy and an inclusive, caring, and equitable community.

This Plan also emphasizes the collective and collaborative effort required to deliver on these goals, by County Council: between the County, its local municipalities and across every County department.

As part of this updated Strategic Plan, we are also – for the first time – adopting Climate and Equity Lenses that will be applied across the entire County administration. As we move forward in implementing the goals and initiatives within this Strategic Plan, we will embed equity and climate change considerations into our decision-making and how we deliver the services community members rely on every day.

I want to thank my fellow members of County Council, County staff, residents, business owners and community partners for their participation in the creation of this Strategic Plan.

It is our great privilege to serve the community of Dufferin County, and we invite you to join us on this journey over the coming years to transform our vision into reality.



**WADE MILLS**  
County of Dufferin's Warden



## A MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER AND SENIOR MANAGEMENT TEAM

We are pleased to share the 2023-2026 Strategic Plan for Dufferin County.

This plan was developed through collaboration with the community, Council, and staff. It reflects our shared vision, mission and values and outlines our key priority areas, goals, and initiatives for the next four years and beyond.

Our strategic plan is organized around five key priority areas: **Climate & Environment, Community, Economy, Governance and Equity**. The goals and initiatives are interconnected and support multiple priorities, cutting across traditional areas of responsibility. This is an ambitious plan that aims to tackle some of the biggest challenges facing all communities and organizations: impacts of climate change, housing affordability, community safety, employee well-being, and racism and discrimination.

The strategic plan guides our work; it forms the foundation of operational plans, the annual budget, recommendations to Council and day-to-day decision making. This plan is grounded in our values of **collaboration, accountability, innovation, compassion, and courage**. We are also using a **Climate Lens** and an **Equity Lens** to further guide our actions. As we move forward, we will create an implementation guide that will assign responsibilities, identify required resources, and establish a timeline for implementation of each goal.

The strategic plan is a living document that will be monitored, evaluated, and updated regularly to ensure we are on track and responsive to changing needs and opportunities. We will report on our progress and performance to staff, County Council, and the public. Measuring our progress and celebrating milestones will be critical to long term success.

We are proud of the work we have done to create this strategic plan, and we are excited about the future of our county. We invite you to join us as we work to be a **community that grows together**.



**SONYA PRITCHARD**  
Chief Administrative Officer



# INTRODUCTION TO THE STRATEGIC PLAN

## **Dufferin County’s 2023-2026 Strategic Plan is our compass.**

Every municipality must make choices regarding what services to provide, what to build and where to invest. The Strategic Plan articulates the path forward, setting out our vision for the future of our community and framework to guide us as we decide where to prioritize and invest public resources.

**A focus on the future:** This Strategic Plan was designed with a forward-looking focus to guide the organization as we plan, make decisions, and invest in the future of our community. It will help us seize new opportunities and tackle challenges, including those that may stretch beyond the horizon of a four-year term of Council. However, this plan is also a “living document” that will be periodically reviewed to ensure it remains relevant and aligned with the community’s and the administration’s priorities.

**An interconnected and integrated Plan:** This Strategic Plan differs from previous plans as it is centred on the intersections among the County’s strategic priorities, as opposed to viewing them as distinct with their own discrete action plans, resources, and outcomes. Each strategic priority and goal represent a critical piece of the puzzle to achieving our shared vision, building on one another to create a cohesive and interconnected roadmap that has the potential to transform our community and all who live in it.

**A plan for everyone:** The 2023-2026 Strategic Plan places a renewed focus on equity and inclusivity and sets out the County’s commitment to create a community where all can thrive, regardless of individual circumstances. It is also a testament to the internal work underway to ensure that the County is a fair, equitable and inclusive employer that enables and empowers employees to succeed.

**Putting strategy into action:** The Strategic Plan is grounded in the County’s vision, mission and values and will guide Council and staff in the day-to-day work of realizing progress on the priorities set out in this document. This will be done by linking the Strategic Plan to the County’s annual business planning and budget processes. Further, building into the plan a system of performance measurement means that it can be an anchor for accountability and transparency to the community we serve.

## ***Moving Forward Together: A Plan for Dufferin County***

For 2023-2026, we present a refreshed Strategic Plan that includes the following key elements:

- A new **vision** that reflects our aspirations for the administration and the community of Dufferin.
- An updated **mission** that articulates our purpose and how we will achieve our vision.
- A set of core **values and lenses** that will guide everything we do, from making policy decisions, delivering services, making investments, and engaging with community members.
- **Five strategic priority areas** key to our future success and the **goals** that cut across each of these priority areas that will deliver positive outcomes in line with our vision, mission and values.
- Specific **initiatives** for this four-year planning cycle that will support implementation and help us deliver on our goals.
- **Measures** for each goal that we will track and measure to understand if we are making progress against what we set out to do.



# THE STRATEGIC PLANNING PROCESS

The journey to update Dufferin County's Corporate Strategic Plan included an in-depth analysis of the County's internal and external environment and input from numerous stakeholders, including the Warden and County Council, staff, and community members.

Over a six-month period, we have heard from over 450 stakeholders who shared their input and perspectives as part of this process. Our engagement process involved the following key activities:

- Twenty-two (22) interviews with the Warden, Council Members, and Senior Management Team
- Two (2) workshops with County Council
- One (1) workshop with local municipal Councils
- Three (3) workshops with the Senior Management Team and Managers
- Three (3) sessions with staff
- Digital staff survey (87 responses)
- Two (2) focus groups with community partners and service providers
- Digital community survey (415 responses)
- Four (4) community engagement sessions

This extensive and comprehensive consultation process informed the creation of the Strategic Plan and ensures that it is grounded in the needs, aspirations, and priorities of Dufferin community and key stakeholders.

## WHAT WE HEARD

**Growth is on the horizon for Dufferin.** In recent years, the community has grown as more individuals and families seek to take advantage of the quality of life available in the County. The COVID-19 pandemic signaled an important shift as a growing number of people departed the Greater Toronto Area (GTA) for Dufferin in search of more affordable living and more green space. Looking ahead, Dufferin will continue to grow, and it is essential that the County proactively plan for this growth so that the infrastructure and services required to support it are in place.

**Dufferin County's natural environment is its strongest asset and critical to its identity.** A mix of small urban centres and rural agricultural communities, the forests, rivers and streams, and vast farmland are key reasons people choose to live, work or visit the County. As Dufferin grows, it will need to find the appropriate balance between enabling and embracing this growth and preserving and protecting Dufferin's unique natural landscape and urban/rural mix. This Strategic Plan is reflective of this balance.

**Like most other places, the availability and affordability of housing is a major concern across the board** – for Council, the County administration, local municipalities, and community members. There is real concern that although Dufferin may be more affordable than the GTA, housing is becoming less accessible and affordable for many community members. Moving forward, the County will need to work with its eight area municipalities to explore process, policy and partnership opportunities to increase housing supply, accessibility and affordability. There is no single solution that can address the reality of today's housing crisis. As a result, collaboration is required among all levels of government to ensure that everyone in Dufferin in need of a home has one.

**Creating a community where everyone can live and thrive.** The COVID-19 pandemic exacerbated – but did not create – the social challenges that are impacting the community fabric of Dufferin and many other communities across Canada. These include poverty, homelessness, food insecurity, and mental health and substance use challenges. As a one of the smallest – but no less mighty – social service managers in Ontario, the County works



directly with service providers and partner agencies to help ensure people have the supports they require, but the need far outstrips available resources. As with the housing file, supporting our most vulnerable community members will require ongoing and sustained collaboration with the County's community partners, such as DC MOVES, and advocacy with the provincial and federal governments.

**Diversity, equity, inclusion, and accessibility is a key priority.** Dufferin's community is becoming more diverse and demographics are shifting as more newcomers, younger families and people from equity deserving groups are calling Dufferin home. Individuals from all walks of life recognize the high quality of life Dufferin has to offer, and in turn, our community fabric and culture are further enriched. Looking ahead, it is critical that the County continue to be a welcoming and hospitable place for all people, regardless of gender, sex, age, ethnicity, ability, and income level. To do so, it will need to ensure its services and delivery models evolve with the community and embody the principles of equity, inclusivity and accessibility. It is also critical that, as an organization, we build on the findings and recommendations of the County's recent **Equity Audit** and foster a fair, equitable, and inclusive work environment for all employees.

**Growth of the economy must occur in step with population growth.** The County has strong agricultural and manufacturing sectors, celebrated small businesses, and desirable tourist attractions that enable the success and strength of the local economy. In the current uncertain economic climate, it is important that the County help foster an "open for business" environment to support continued economic prosperity. The County can play a role in economic development through supporting key enablers, such as local workforce development, housing supply and affordability, and access to critical and emerging technologies, all of which can help draw new businesses to Dufferin and support the expansion and continued success of existing businesses.

**Investing in asset renewal and enhancement must continue to be top-of-mind.** Dufferin County has made important strides in how it manages and invests in its assets and core infrastructure, which is a significant accomplishment given that the County stretches across nearly 1,500 square kilometres and is made up of both urban and rural communities. However, like most other municipalities, Dufferin has a sizeable state-of-good-repair backlog and will, as it grows, see increased demands and pressure on its assets and infrastructure. As a result, the County must continue to invest in and make progress against its **Asset Management Plan**, while also proactively planning for what infrastructure will be required to support future community needs.

**Significant efforts are underway to take action on climate change.** In the past several years, the County declared a Climate Emergency, committed to net-zero by 2050, and adopted several guiding documents including the County's first **Dufferin Climate Action Plan** and **Together for Change: Dufferin's Climate Adaptation Strategy**. Advancing climate mitigation and adaptation efforts in the corporation and in the wider community continues to be an important priority, as the County looks to support long-term resiliency for residents, businesses and the organization itself.

**The County administration is on the right track.** The County is committed to a culture of continuous improvement and continues to explore opportunities to drive innovation and transformation to improve service delivery, support enhanced coordination among the area municipalities, and achieve meaningful outcomes and benefits in the community. As Dufferin grows and evolves, the County administration will need to ensure it has the internal capacity to meet shifting community needs. The County has a strong, dedicated staff team, and continuing to engage and empower our people is key to serving the best interests of individuals, families and organizations that make up our community.

# HIGHLIGHTS FROM THE COMMUNITY SURVEY

The County conducted a digital survey to gather data and input on key priorities and issues from the community's perspective.

## "Beautiful", "Friendly" & "Community"

Most popular attributes used to describe Dufferin County.

64%

of participants said that access to the natural environment, parks, trails and green spaces is what they like most about living in, working in or visiting the County.

90%

of participants want to see the County keep taxes affordable and focus on value-for-money in service delivery.

87%

of participants see protecting Dufferin's natural environment as a key priority for the County.

86%

of participants want the County to continue to support local economic growth and job creation.

400+

community members participated



# STRATEGIC PLAN AT A GLANCE

## Vision





A community that grows together.

## Mission

Providing programs and services that foster a thriving, equitable and resilient community in an ever-changing world.

## Values

Collaboration | Accountability | Innovation | Compassion | Courage

|        |  |  |         |
|--------|--|--|---------|
| EQUITY |  <b>Climate &amp; Environment</b> | <ol style="list-style-type: none"><li>1. Establish the County as a leader in climate action.</li><li>2. Enhance and conserve Dufferin's natural environment.</li></ol>   | CLIMATE |
|        |  <b>Community</b>                 | <ol style="list-style-type: none"><li>1. Increase affordable and attainable housing options.</li><li>2. Support community well-being and safety through collaboration and partnerships.</li><li>3. Explore opportunities to improve access to healthcare services.</li></ol> |         |
|        |  <b>Economy</b>                   | <ol style="list-style-type: none"><li>1. Advance County-wide economic development workforce development.</li><li>2. Improve broadband and cellular connectivity.</li></ol>   |         |
|        |  <b>Governance</b>                | <ol style="list-style-type: none"><li>1. Identify opportunities to improve governance and service delivery.</li><li>2. Improve the County's internal and external communication.</li></ol>   |         |
|        |  <b>Equity</b>                    | <ol style="list-style-type: none"><li>1. Align programs, services and infrastructure with changing community needs.</li><li>2. Ensure the County is an inclusive, equitable, and supportive Employer of Choice.</li></ol>  |         |



# VISION AND MISSION



## VISION

The vision is the shared aspiration for the future of Dufferin County.

**A community that grows together.**



## MISSION

The mission statement articulates Dufferin County's core purpose and how it will work to achieve its future vision.

**Providing programs and services that foster a thriving, equitable and resilient community in an ever-changing world.**



# OUR VALUES AND LENSES

The actions, conduct and decisions of County Council and the administration are guided by a core set of values that speak to who we are and how we work together to serve our community and achieve our collective vision.

## **Collaboration**

We actively engage and partner across departments and with community members, stakeholders, and other organizations to collectively address our challenges and achieve our shared goals.

## **Accountability**

We are transparent and take responsibility and ownership for our actions and decisions.

## **Innovation**

We embrace a culture of continuous improvement and creativity, seeking innovative solutions for an ever-changing community.

## **Compassion**

We act with kindness and demonstrate empathy and understanding in serving our community.

## **Courage**

We lead with conviction and act in the best interest of the County and our community.



## OUR LENSES: EQUITY AND CLIMATE

As part of the 2023-2026 Strategic Plan, the County is introducing two lenses – Equity and Climate – that will be integrated into our day-to-day operations, policy design, and decision-making processes. These lenses will help us understand and evaluate the impacts of new or changing County policies, programs and services, ensuring that we are making decisions with social and environmental considerations foregrounded and in alignment with our long-term objectives.

**The Equity Lens** serves to help analyze or diagnose the impact of the design and implementation of policies and programs on under-served individuals and groups that experience marginalization, and to identify and potentially eliminate systemic barriers. The purpose of an equity lens is to be deliberately inclusive as an organization. It helps decision makers focus on equity in both their processes and outcomes. It is important to note we use an equity lens to address systemic and structural barriers to groups that experience marginalization and not due to any unfounded or false beliefs that marginalized groups are deficient in any way.

**The Climate Lens** serves to help identify, analyze and evaluate potential climate and/or environmental impacts of policies, services and programs. Through use of the lens, we will be better positioned to make informed recommendations and decisions that consider possible impacts to the climate (such as greenhouse gas production) or impacts resulting from the climate (such as increased flood risk). It also aligns with our ongoing actions to address climate change impacts through mitigation and adaptation initiatives.



## Priority Area: CLIMATE & ENVIRONMENT



Our natural environment is our greatest asset. We are committed to taking action on climate change, starting from within the administration and reducing our corporate contributions to greenhouse gas emissions. **Our Dufferin Climate Action Plan** and **Together for Change: Dufferin's Climate Adaptation Strategy** provide a roadmap to empower our community members to participate and embrace climate solutions so that we can advance a more sustainable and resilient community. Ensuring the long-term vibrancy of Dufferin's natural environment – our trees, forests, waterways – and embracing new opportunities in a changing climate requires collective effort. We, as the County, are the stewards of this effort.

### OUR GOALS

#### 1. Establish the County as a leader in climate action

##### How can we achieve this goal?

- Implement action items outlined in the **Dufferin Climate Action Plan** and **Together for Change: Dufferin's Climate Adaptation Strategy** that are focused on several priorities, including the following:
  - Creation of a Green Development Standards to ensure new development is environmentally, socially, and economically sustainable
  - Development of programs for home retrofits for reducing energy use and building resilience
  - Support the transition to low-greenhouse gas transportation systems, including electrification and active transportation
  - Creation and support for programs that increase climate resilience in agricultural and natural systems
  - Institutionalization of climate action in municipal programs policies and budgets
  - Provide education to empower the community to participate in climate solutions

##### Measured by:

- % reductions in GHG community emissions
- % reductions in GHG corporate emissions
- \$ spent on adaptation projects or programs

#### 2. We will enhance and conserve Dufferin's natural environment

##### How can we achieve this goal?

- Update the Long-Term Waste Management Strategy, including an audit to identify improvement areas

- Increase collaboration with community groups, NGOs, businesses and other orders of government to develop and implement conservation initiatives and programs
- Encourage community awareness and participation in programs implemented by the Conservation Authority, Province of Ontario, and County of Dufferin (e.g. Rural Water Quality, Experimental Acres and tree planting programs) to support protection and enhancement of our natural environment
- Improve active transportation options and County trail infrastructure

**Measured by:**

- % waste diversion rate
- Participation rate in conservation and land stewardship programs



## Priority Area: **COMMUNITY**

Dufferin County is a vibrant, caring, and welcoming community, built on a shared sense of purpose and a collaborative spirit. We also know that there is work ahead to address key social challenges and ensure that our most vulnerable community members have the supports they need when they need them. As a County, we will continue to collaborate with our local community partners and service providers who know our community best and drive the outcomes we seek: a community where everyone can thrive.

### **OUR GOALS**

#### **1. Increase affordable and attainable housing options**

##### **How can we achieve this goal?**

- Develop County-wide Housing Strategy to address the following:
  - o Streamline planning policy and processes
  - o Increase supply for owners and renters
  - o Improve options to ensure appropriate housing that is adequate, accessible and affordable
  - o Address the need for supports for vulnerable populations

##### **Measured by:**

- Average affordability indicators for ownership and rental housing in the County and by municipality

#### **2. Support community well-being and safety through collaboration and partnerships**

##### **How can we achieve this goal?**

- Advance implementation of the County's **Community Safety and Well-Being Plan (2021-2024)** in collaboration with local municipalities
- Work as part of DC MOVES (Dufferin County – Managing, Organizing, Validating, Engagement Strategies) to collaborate and integrate efforts to address local human services challenges
- Offer more granting and funding opportunities to community partners and organizations to support capacity-building

##### **Measured by:**

- Community Safety and Well-Being Index

### 3. Explore opportunities to improve access to healthcare services

#### How can we achieve this goal?

- Explore initiatives to support physician recruitment
- Advocate to improve access to mental health and addiction services and supports in the community
- Advance the work of the County's local Ontario Health Team (Hills of Headwaters Collaborative)

#### Measured by:

- # of physicians per capita





## Priority Area: **ECONOMY**

A growing economy contributes to a thriving community. With its strong agricultural foundation, expanding urban centres and strategic location near the Greater Toronto Area, Dufferin is well primed to support business expansion and growth, investment attraction, and high-quality jobs. The County can support this vision by focusing on the key enablers – the people, processes, and tools – for economic success.

### **OUR GOALS**

#### **1. Advance County-wide economic and workforce development**

##### **How can we achieve this goal?**

- Create a Workforce Development Strategy
- Develop an Investment Attraction Strategy to address income insecurity and help advance higher paying jobs
- Implement the **Tourism Strategy & Action Plan 2021-2026**
- Build awareness of programs and supports for businesses in the community
- Improve alignment/harmonization on economic development between all lower and upper-tier municipalities

##### **Measured by:**

- Community Safety and Well-Being Index
- Workforce participation (%)
- Job vacancy rate (%)
- Unemployment rate (%)

#### **2. Improve broadband and cellular connectivity**

##### **How can we achieve this goal?**

- Advocate to provincial and federal governments for additional funding programs to support remaining underserved areas
- Continue to lobby Internet Service Providers (ISPs) for local investment in the County's network
- Develop a service gap map

##### **Measured by:**

- % increase in coverage map year-over-year



## Priority Area: GOVERNANCE

Public service is at the heart of Dufferin County. As the County continues to grow, we will maintain our focus on public service excellence through a program of continuous improvement. This means continuing to explore opportunities to ensure effective and efficient service delivery, advance organizational transformation and modernization, and promote enhanced engagement both within the administration and with the people we serve.

### OUR GOALS

#### 1. Identify opportunities to improve governance and service delivery

##### How can we achieve this goal?

- Explore identified opportunities within the **Service Delivery Review Report** and continue to improve County's governance structure
- Continue to advance digital transformation initiatives
- Review policies and procedures to enable implementation and application of Equity and Climate lens to all organizational initiatives and processes
- Continue to implement the County's **Asset Management Plan** to ensure the long-term viability of our assets
- Develop a Corporate Environmental, Social and Governance (ESG) Framework

##### Measured by:

- % customer satisfaction (annual community survey)
- State-of-Good-Repair backlog as % of total asset value (replacement value)

#### 2. Improve the County's internal and external communications

##### How can we achieve this goal?

- Create annual and timely strategic communications plans for corporate and departmental initiatives
- Update and/or establish standardized communications procedures across the organization

##### Measured by:

- Increase in earned media
- Increase in social media followers and social media post engagement
- Increase employee views and responses to internal messaging



## Priority Area: EQUITY

Dufferin County is a community for everyone. As we grow and evolve, we will work to ensure that our programs, services, and resources are responsive to the needs of community and reduce barriers to access. As an administration, we will lead by example and are committed to fostering a workplace culture that embodies the values of inclusion, diversity, equity, and accessibility.

### OUR GOALS

#### 1. Align programs, services and infrastructure with changing community needs

##### How can we achieve this goal?

- Implement the County's **Age-Friendly Strategic Action Plan** and its four priorities relating to transportation; communication and information; housing; and community support and health services
- Advocate for improved GO Transit services between the County and GTA
- Seek opportunities to support/enhance immigration and newcomer services
- Develop a Community Engagement Framework to guide future consultation and engagement opportunities

##### Measured by:

- Increase in services available for seniors to remain at home
- % of services used by immigrants/newcomers

#### 2. Ensure that the County is an inclusive, equitable and supportive Employer of Choice

##### How can we achieve this goal?

- Support staff well-being, development and engagement
- Implement recommendations from the County's **Equity Audit** and develop and implement a County of Dufferin Equity Strategy to foster an equitable corporate culture
- Increase feelings of trust, belonging and wellness at Dufferin County, specifically among Black people, LGTBQ+ people, Dufferin Oaks team members, and those with accessibility needs
- Complete a total compensation review
- Connect individual performance plans to team/department and corporate goals

##### Measured by:

- # of Equity Audit recommendations implemented
- Turnover/vacancy rate (%)
- % of employee satisfaction per Annual Employee Survey



# THE PATH FORWARD

This Strategic Plan sets out a vision for the future of Dufferin County and identifies the collective priorities of Council, staff, and the community. It will be our roadmap for the next four years as we look to contribute to positive and meaningful outcomes that make Dufferin a great place to live, do business and visit.

At the same time, many of the goals in this Plan will stretch beyond the horizon of this Strategic Plan. Our commitment is to move the dial on these goals over this term of Council through the strategic initiatives we have identified. This document is also a “living document” and ensures that Dufferin County can address emerging opportunities and challenges and be responsive to the changing needs of the community.

To put this Plan into action and remain accountable and transparent to the people we serve, we will:

- **Assign accountabilities and responsibilities:** We will work as a team to understand our roles and responsibilities in delivering on the goals set out in the Plan, mindful that the integrated nature of this Strategic Plan requires collective effort by Council and staff in addition to all departments and service areas.
- **Build internal capacity:** Staff will bring forward requests to Council for the necessary resources to advance the initiatives and goals in this Plan.
- **Monitor and report on our progress:** Using the indicators in the Strategic Plan, we will measure and track progress against our goals and report to Council and the community on an annual basis.
- **Celebrate successes:** We will communicate and share our achievements with our community members, partners, and stakeholders.

We are excited to work with community members, partner organizations and agencies, businesses, and others to build on the work we have done and continue to chart a path to a sustainable, inclusive, and prosperous future in Dufferin County.



**W. & M. Edelbrock Centre,  
30 Centre Street,  
Orangeville, ON L9W 2X1**

**[dufferincounty.ca](http://dufferincounty.ca)**

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On the left side of the slide, there is a decorative graphic. It features a vertical stack of blue circles of varying sizes, with the largest circle at the top. To the right of these circles are several vertical lines of varying heights and shades of blue, creating a modern, abstract design.

# **COUNTY OF DUFFERIN 2022 FINANCIAL STATEMENT PRESENTATION**

**Presented By:**

**Traci Smith, CPA, CGA**

**Angela Nichol, CPA, CA**

## OUTLINE

- Review of significant financial statement elements including:
  - Statement of financial position
  - Statement of operations
  - Statement of changes in net financial assets
  - Accumulated surplus note
  - Reserves and Reserve funds note
- Highlights of the County's performance
- Final Letter to Council
- Questions?

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## Independent Auditor's Report

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To the Members of Council, Inhabitants and Ratepayers  
of County of Dufferin

### Opinion

We have audited the consolidated financial statements of the County of Dufferin (the municipality), which comprise the consolidated statement of financial position as at December 31, 2022 and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net financial assets and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the County of Dufferin as at December 31, 2022 and its consolidated results of operations, its consolidated change in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

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

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

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

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



## Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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

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

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

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

# STATEMENT OF FINANCIAL POSITION

- Statement of financial position is a snapshot of the municipality at a point in time.
- It highlights the following:
  - Cash resources
  - Net financial asset position
  - Non-financial assets
  - Accumulated surplus or deficit

# STATEMENT OF FINANCIAL POSITION

The Corporation of the County of Dufferin  
Consolidated Statement of Financial Position

| December 31                              | 2022                  | 2021                  |
|--|-----------------------|-----------------------|
| <b>Financial assets</b>                  |                       |                       |
| Cash and temporary investments (Note 1)  | \$ 28,249,770         | \$ 30,756,144         |
| Trade and other receivable               | 5,850,627             | 5,670,822             |
| Portfolio investments (Note 2)           | 40,090,178            | 33,752,482            |
|  | <u>74,190,575</u>     | <u>70,179,448</u>     |
| <b>Liabilities</b>                       |                       |                       |
| Accounts payable and accrued liabilities | 13,062,417            | 12,091,662            |
| Post-employment benefits (Note 4)        | 1,741,639             | 1,708,234             |
| Deferred revenue (Page 31)               | 10,324,579            | 11,901,897            |
| Long-term liabilities (Note 5)           | 10,922,840            | 11,890,452            |
|  | <u>36,051,475</u>     | <u>37,592,245</u>     |
| <b>Net financial assets</b>              | <b>38,139,100</b>     | <b>32,587,203</b>     |
| <b>Non financial assets</b>              |                       |                       |
| Inventory of supplies                    | 182,000               | 214,000               |
| Prepaid expenses                         | 248,287               | 458,774               |
| Tangible capital assets (Note 3)         | 154,515,217           | 151,187,954           |
|  | <u>154,945,504</u>    | <u>151,860,728</u>    |
| <b>Accumulated surplus (Note 7)</b>      | <b>\$ 193,084,604</b> | <b>\$ 184,447,931</b> |

# STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

- Reports the revenues and expenses of the municipality for the year.
- Total revenue less costs (expenses) gives annual surplus
- It highlights the following
  - Actual vs. budget vs. prior year results
  - Annual surplus
  - Accumulated surplus

# STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

## The Corporation of the County of Dufferin Consolidated Statement of Operations and Accumulated Surplus

| For the year ended December 31          | 2022<br>Budget<br>(Note 10) | 2022<br>Actual        | 2021<br>Actual        |
|---|-----------------------------|-----------------------|-----------------------|
| <b>Revenue</b>                          |                             |                       |                       |
| Taxation                                | \$ 42,773,659               | \$ 42,986,081         | \$ 41,436,938         |
| Fees and user charges                   | 4,115,120                   | 3,966,512             | 3,971,594             |
| Government contributions (Note 12)      | 44,810,720                  | 49,964,780            | 44,543,963            |
| Other income (Note 9)                   | 8,859,355                   | 10,457,413            | 11,534,104            |
|   | <u>100,558,854</u>          | <u>107,374,786</u>    | <u>101,486,599</u>    |
| <b>Expenses</b>                         |                             |                       |                       |
| General government                      | 11,806,200                  | 10,665,337            | 7,731,412             |
| Protection services                     | 1,648,230                   | 2,109,782             | 1,655,260             |
| Transportation services                 | 11,718,565                  | 11,980,530            | 9,980,992             |
| Environmental services                  | 6,900,640                   | 6,812,244             | 6,398,258             |
| Health services                         | 18,079,641                  | 17,247,035            | 18,133,981            |
| Social and family services              | 37,383,536                  | 37,660,364            | 32,167,055            |
| Social Housing                          | 10,254,952                  | 9,941,488             | 10,462,276            |
| Recreation and cultural services        | 1,423,425                   | 1,323,749             | 1,261,600             |
| Planning and development                | 1,325,359                   | 997,584               | 1,188,863             |
|   | <u>100,540,548</u>          | <u>98,738,113</u>     | <u>88,979,697</u>     |
| Opening surplus adjustment (Note 18)    | -                           | -                     | 55,994                |
| <b>Annual surplus (Note 10)</b>         | <u>18,306</u>               | <u>8,636,673</u>      | <u>12,562,896</u>     |
| Accumulated surplus, beginning of year  | <u>184,447,931</u>          | <u>184,447,931</u>    | <u>171,885,035</u>    |
| <b>Accumulated surplus, end of year</b> | <u>\$ 184,466,237</u>       | <u>\$ 193,084,604</u> | <u>\$ 184,447,931</u> |

## STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

- Takes annual surplus from statement of operations and removes activity in non-financial assets to get change in net debt for the year that agrees to statement of financial position
- It highlights the following:
  - Changes in capital assets for the year
  - Change in net debt/net financial assets

# STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

**The Corporation of the County of Dufferin  
Consolidated Statement of Changes in Net Financial Assets**

| <u>For the year ended December 31</u>              | <u>2022</u><br>Budget<br>(Note 10) | <u>2022</u><br>Actual | <u>2021</u><br>Actual |
|--|------------------------------------|-----------------------|-----------------------|
| Annual surplus (Page 6)                            | \$ 18,306                          | \$ 8,636,673          | \$ 12,562,896         |
| Acquisition of tangible capital assets             | (17,168,146)                       | (13,459,223)          | (13,859,162)          |
| Amortization of tangible capital assets            | 9,400,000                          | 10,129,010            | 9,475,562             |
| (Gain) loss on sale of tangible capital assets     | -                                  | (70,706)              | (68,391)              |
| Proceeds on disposal of tangible capital assets    | -                                  | 73,656                | 177,575               |
|  | <u>(7,768,146)</u>                 | <u>(3,327,263)</u>    | <u>(4,274,416)</u>    |
| Change in prepaid expenses                         | -                                  | 210,487               | (11,522)              |
| Change in inventory of supplies                    | -                                  | 32,000                | 16,747                |
|  | <u>-</u>                           | <u>242,487</u>        | <u>5,225</u>          |
| <b>Increase (decrease) in net financial assets</b> | <b>(7,749,840)</b>                 | <b>5,551,897</b>      | <b>8,293,705</b>      |
| Net financial assets, beginning of the year        | <u>32,587,203</u>                  | <u>32,587,203</u>     | <u>24,293,498</u>     |
| <b>Net financial assets, end of the year</b>       | <b>\$ 24,837,363</b>               | <b>\$ 38,139,100</b>  | <b>\$ 32,587,203</b>  |

## ACCUMULATED SURPLUS NOTE

- Provides a breakdown of the accumulated surplus balance found on the Statement of Financial Position and Statement of Operations and Accumulated Surplus
- Includes details of:
  - Amount invested in capital assets
  - General surplus (Accumulated Operating Surpluses/Deficits)
  - Capital assets to be financed in the future
  - Unfunded liabilities including long term liabilities and post-employment benefits



# ACCUMULATED SURPLUS NOTE

## 7. Accumulated Surplus

Accumulated surplus consists of individual fund surplus and reserves as follows:

|  | <u>2022</u>                  | <u>2021</u>                  |
|--|------------------------------|------------------------------|
| Invested in tangible capital assets  |                              |                              |
| County's tangible capital assets at cost less amortization                                 | \$ 150,160,730               | \$ 146,704,037               |
| WDGPH's tangible capital assets at cost less amortization                                  | 4,354,487                    | 4,483,917                    |
| Unexpended capital financing   | -                            | 1,642,737                    |
| County's capital assets financed by long-term liabilities and to be funded in future years | <u>(10,922,840)</u>          | <u>(11,890,452)</u>          |
| <b>Total invested in capital assets</b>  | <b>143,592,377</b>           | <b>140,940,239</b>           |
| County's unfunded post-employment benefits   | (1,413,581)                  | (1,374,578)                  |
| General surplus (Note 10)  | 2,211,543                    | 2,180,531                    |
| Wellington-Dufferin-Guelph Public Health   |                              | <u>(16,638)</u>              |
|  | 144,390,339                  | 141,729,554                  |
| Reserves and reserve funds (Note 8)  | <u>48,694,265</u>            | <u>42,718,377</u>            |
| <b>Accumulated surplus</b>   | <b><u>\$ 193,084,604</u></b> | <b><u>\$ 184,447,931</u></b> |

## BUDGET NOTE

- Shows a reconciliation of PSAB budget to cash based budget
- Removes significant items from Annual Surplus including:
  - Transfers to/from reserves
  - Amortization, Capital acquisition
  - Proceeds from new debt and debt principal payments

# BUDGET NOTE

## 10. Budgets

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statement of operations and accumulated surplus and changes in net financial assets for comparative purposes. Management prepares a reconciliation of the budget approved by Council on a cash basis to the budget under Public Sector Accounting Standards. The following is a reconciliation of the budget approved by Council.

|  | 2022<br>Budget | 2022<br>Actual      | 2021<br>Actual      |
|--|----------------|---------------------|---------------------|
| Annual surplus (Page 6)                                  | \$ 18,306      | \$ 8,636,673        | \$ 12,562,896       |
| Amortization of tangible capital assets                  | 9,400,000      | 10,129,010          | 9,475,562           |
| Change in unfunded liabilities                           | -              | 39,003              | 35,928              |
| Change in other surpluses                                | -              | (16,638)            | (14,101)            |
|  | 9,418,306      | 18,788,048          | 22,060,285          |
| Net transfers (to) from reserves                         | 8,674,545      | (3,794,636)         | (3,743,341)         |
| Capital acquisitions, disposals<br>and write-down        | (17,168,146)   | (13,456,273)        | (13,749,978)        |
| Prior year capital projects (funded)<br>expended         | -              | 1,642,737           | (1,642,737)         |
| Debt principal repayments                                | (924,705)      | (967,612)           | (1,019,271)         |
|  | -              | 2,212,264           | 1,904,958           |
| Prior year general surplus                               | -              | 2,180,531           | 2,396,672           |
| Surplus before transfers to reserves                     | -              | 4,392,795           | 4,301,630           |
| Transfer prior year surplus to reserve<br>per resolution | -              | (2,181,252)         | (2,121,099)         |
| <b>General surplus (Note 7)</b>                          | <b>\$ -</b>    | <b>\$ 2,211,543</b> | <b>\$ 2,180,531</b> |

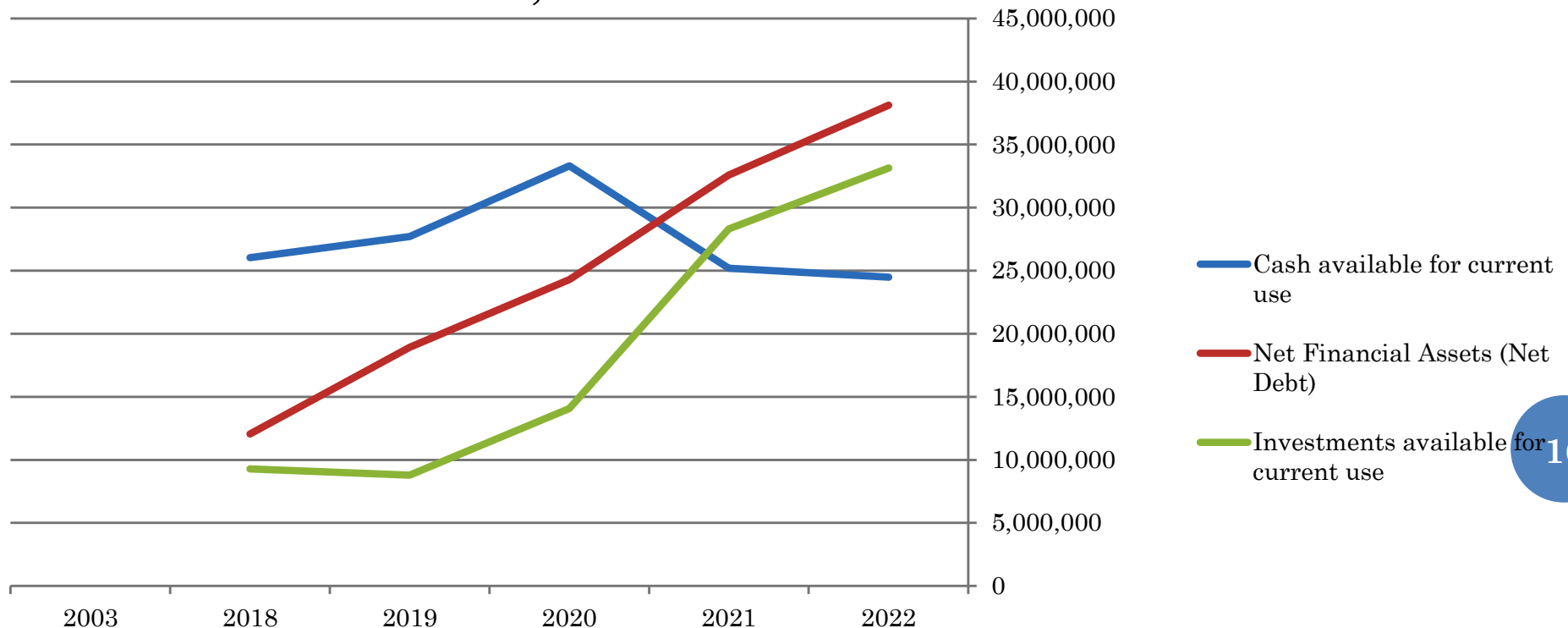


# **HIGHLIGHTS OF THE COUNTY'S FINANCIAL PERFORMANCE**

# HIGHLIGHTS OF COUNTY PERFORMANCE – CASH AND NET FINANCIAL ASSETS

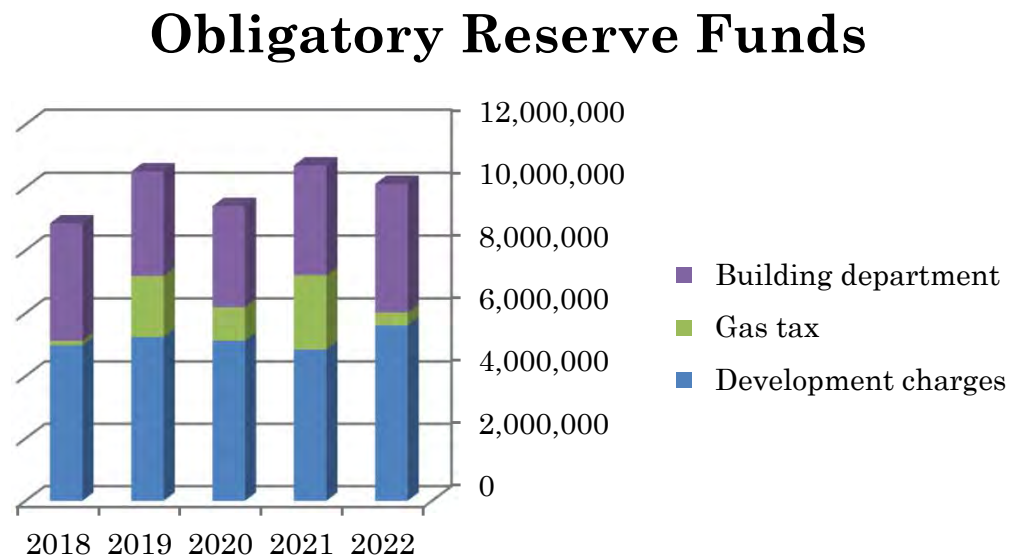
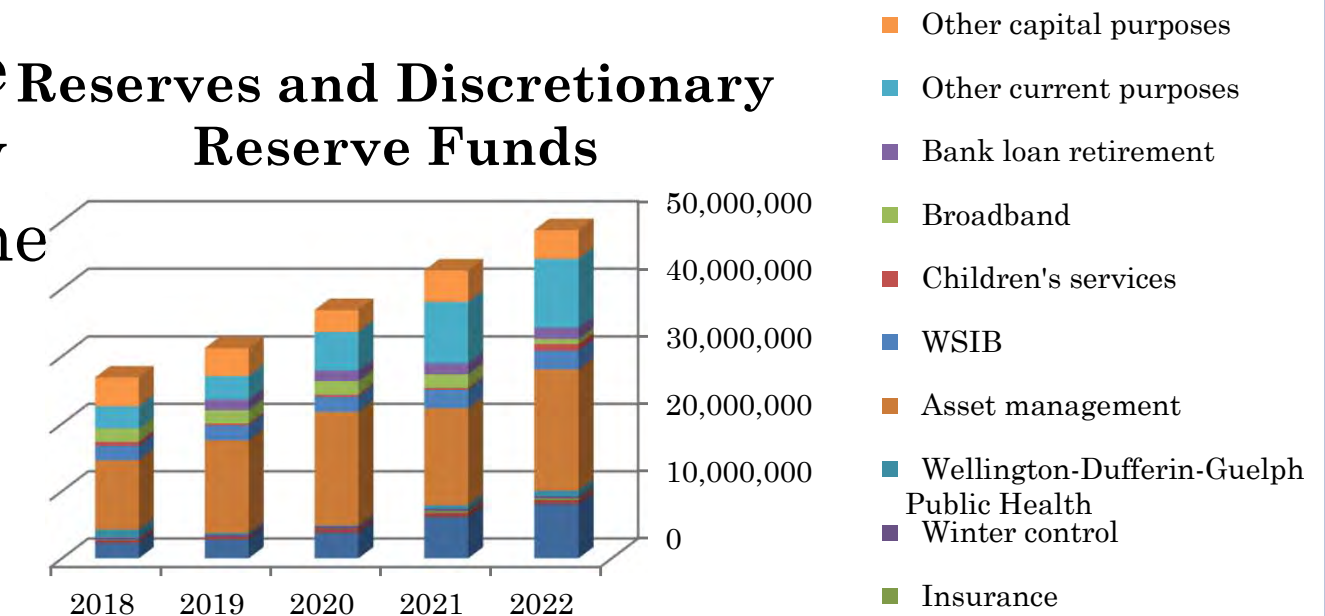
- Cash and investments have stayed relatively consistent year over year with an increase year over year since 2018
- Steady improvement in net debt/financial asset balance each year

### Cash, Investments and Net Financial Assets



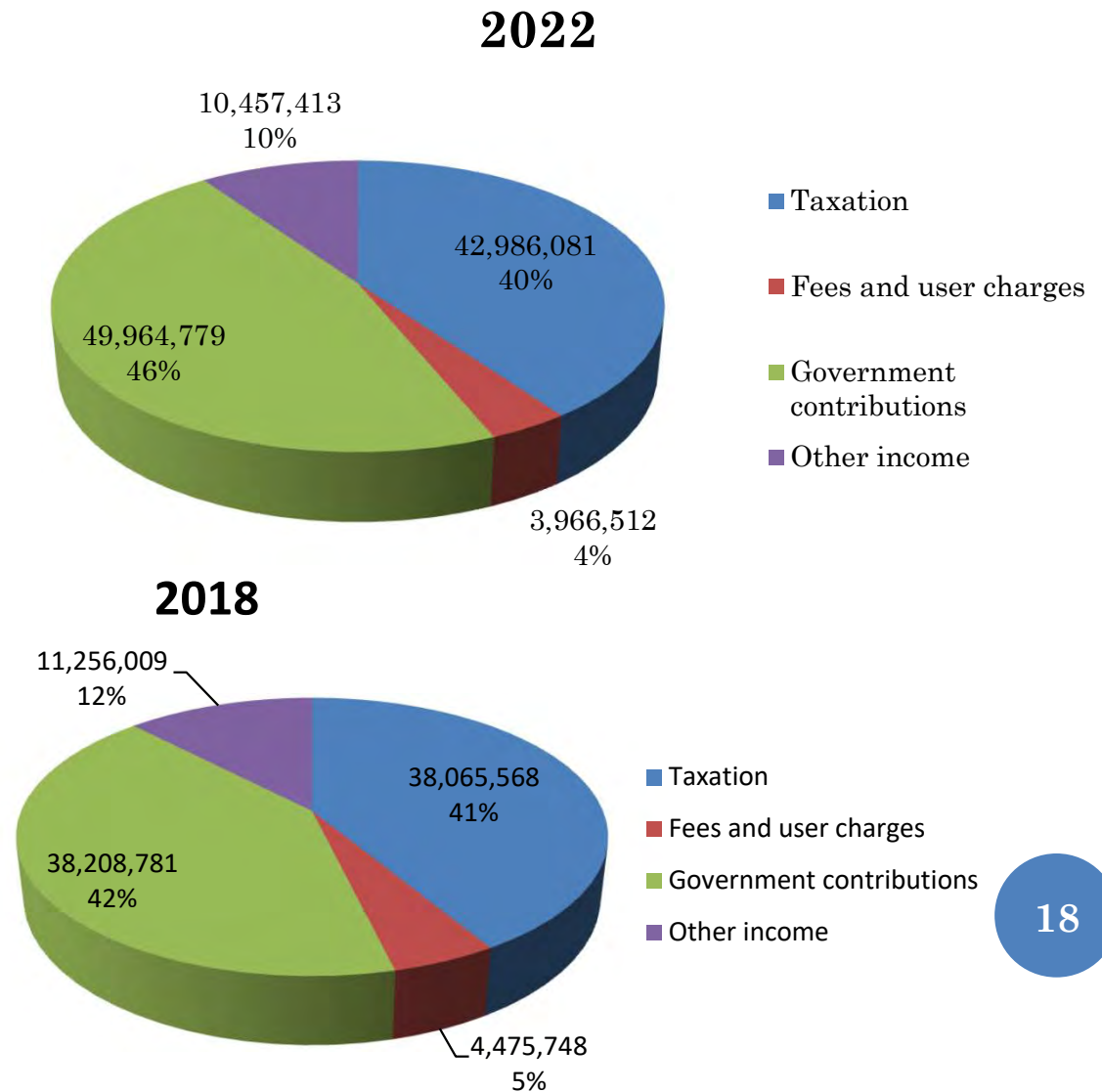
# HIGHLIGHTS OF COUNTY PERFORMANCE – RESERVE BALANCES

- Steady increase in discretionary reserves over the past few years
- Obligatory reserve funds have remained relatively consistent year over year with a small decline in 2022.



# HIGHLIGHTS OF COUNTY PERFORMANCE – REVENUES

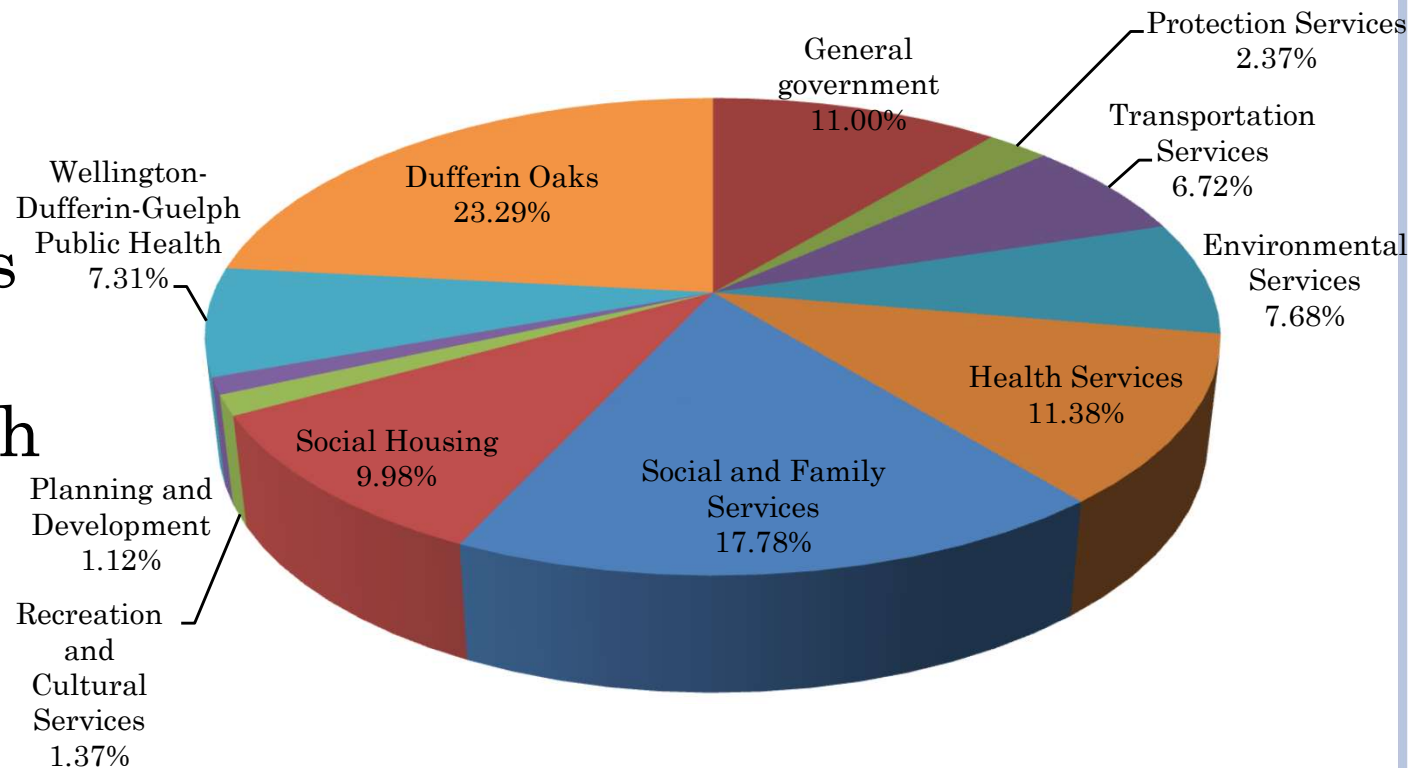
- In 2022, government contributions now make up a larger percentage than taxation
- Revenue sources are relatively consistent between 2018 and 2022



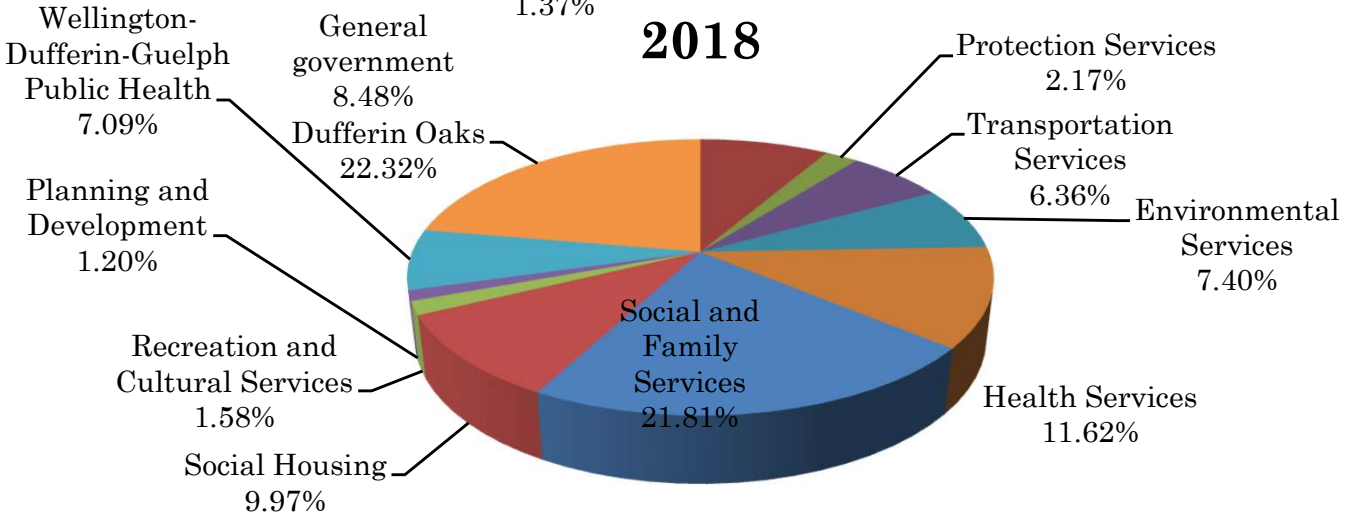
# HIGHLIGHTS OF COUNTY PERFORMANCE – EXPENSES

- Dufferin Oaks and social and family services are largest expense in both periods

**2022**



**2018**

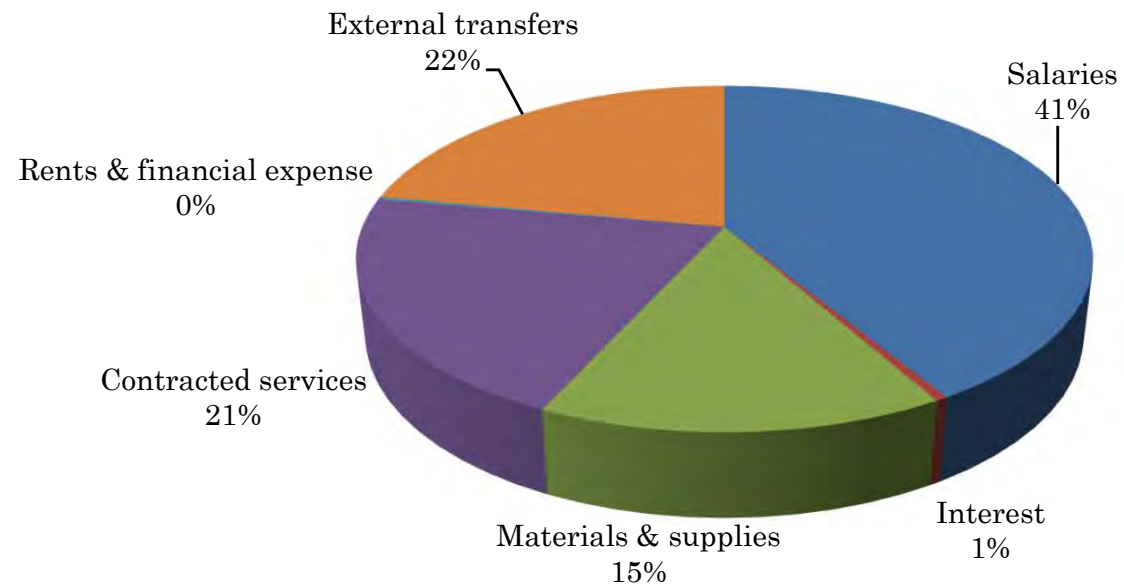




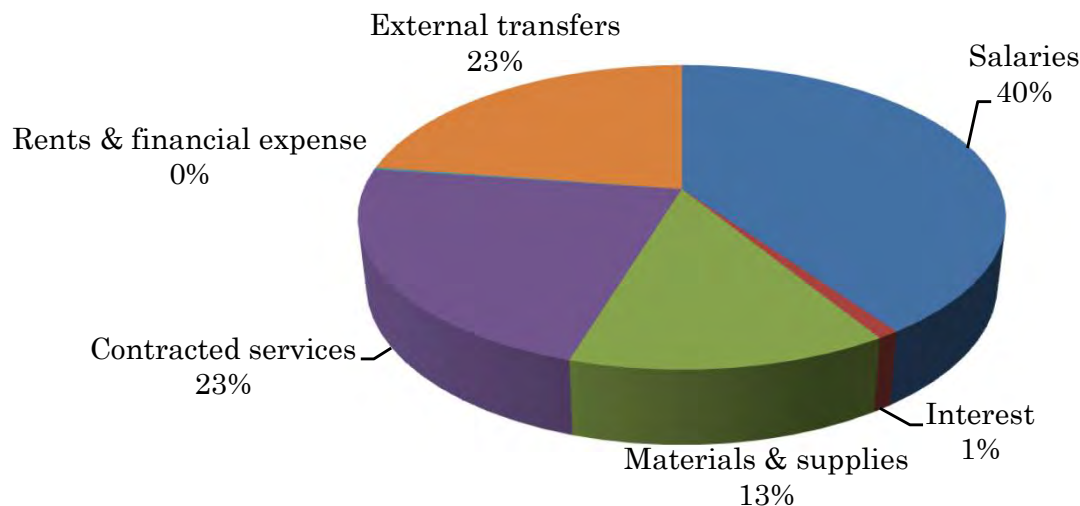
# HIGHLIGHTS OF COUNTY PERFORMANCE – EXPENSES

- Expenses by object are relatively consistent between 2018 and 2022

**2022**



**2018**



# HIGHLIGHTS OF COUNTY'S PERFORMANCE

## – OVERALL COMMENTS

- Operating surplus totaled over \$2,200,000 in the current year
- Invested \$13.4 million in capital infrastructure during the year
- Continue to maintain and grow reserves and reserve funds. Over \$17.9 million in the asset management reserve for future capital projects

# FINAL LETTER TO COUNCIL

- Status of audit
- Independence
- Materiality
- Audit Findings
  - Significant accounting estimates
  - Unadjusted differences


QUESTIONS?



# COUNTY OF DUFFERIN

## AUDIT FINAL REPORT TO THE MEMBERS OF COUNCIL

June 8, 2023



BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.





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Orangeville, ON L9W 3J8 Canada

## To the Members of Council of the County of Dufferin

We are pleased to provide you with the results of our audit of County of Dufferin (the "Municipality") consolidated financial statements for the year ended December 31, 2022.

The enclosed final report includes our approach to your audit, including: significant risks identified and the nature, extent, and results of our audit work. We also report any significant internal control deficiencies (if any) identified during our audit and reconfirm our independence.

During the course of our audit, management made certain representations to us, in discussions and in writing. We documented these representations in the audit working papers.

We look forward to discussing our audit conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

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## EXECUTIVE SUMMARY

### Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2022 consolidated financial statements pending the completion of the items highlighted below. These items will need to be completed prior to issuance of our final audit report on the consolidated financial statements:

- ▶ Approval of consolidated financial statements by Council
- ▶ Receipt of signed management representation letter dated as of the final report date
- ▶ Subsequent events review through to financial statement approval date

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the consolidated financial statements are free from material misstatement.

The scope of the work performed was substantially the same as that described in our Planning Report to the Members of Council dated March 20, 2023.

### Independence

We have identified relationships between County of Dufferin and our Firm that may reasonably be thought to have influenced our independence. These are further discussed in [Appendix B](#).

### Materiality

As communicated to you in our Planning Report to the Members of Council, preliminary materiality is \$1,900,000. Final materiality remained unchanged from our preliminary assessment.

### Fraud Discussion

We are not aware of any fraud affecting the Municipality. If you have become aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud since our discussions held at planning, please let us know.



## **AUDIT FINDINGS**

Our audit strategy and procedures focused on the risks specific to your Municipality and key accounts as outlined in our Planning report to the Members of Council. There were no changes to our planning procedures. No additional risks were identified during the audit.

| Significant Risks of Material Misstatement | Audit Findings   |
|--|--|
| <b>Management override of controls</b>     | To address this risk, we developed criteria for unusual journal entries, determined the population of unusual journal entries and obtained corroborating evidence of these journal entries from management as to why the journal entries were made. No inappropriate journal entries were noted. No management override of controls noted in the current period. |
| <b>Grant revenue</b>                       | To address this risk, we reconciled significant government transfers to their various government funding agreements and letters, reviewed funding agreements for deferred grants and reviewed minutes to ensure grant revenue listed was complete. No issues were noted in regards to grant revenue during our testing.  |
| <b>Capital project continuity</b>          | To address this risk, we verified a sample of construction-in-progress at invoices and amounts paid. Holdbacks noted on invoices were verified to the appropriate accrual made. No issues were noted regarding capital project continuity during our testing.  |
| <b>Material transactions</b>               | To address this risk, we confirmed that the control in place is operating effectively. Council provides oversight by reviewing revenue and expense reports prepared by management and identifying and discussing any variances that exceed designated thresholds. No unrecorded material transactions were identified during our testing.                        |

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Municipality’s accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

Management is responsible for determining the significant accounting policies. ***Significant accounting policies have been disclosed in the financial statements.*** The choice between accounting policy alternatives can have a significant effect on the financial position and results of the Municipality. The application of those policies often involves significant estimates and judgments by management. Based on the audit work that we have performed, it is our opinion that the estimates are in accordance with the requirements of Canadian public sector accounting standards and have been consistently applied.

A summary of the key discussion points are as follows:

| Significant Financial Statement Disclosures | Audit Findings   |
|---|--|
| <b>Accumulated Surplus</b>                  | A breakdown of the Municipality’s accumulated surplus is included in Note 7. This includes the amount invested in capital assets, unfunded liabilities, reserves and reserve funds and also the general surplus which is required to be carried forward to the next year’s budget. |
| <b>Commitments</b>                          | Significant capital commitments for road and bridge construction, as well as other operating contracts are disclosed in Note 15.   |
| <b>Contingencies/Litigation Proceedings</b> | We have discussed with management and they have indicated there are outstanding claims against the Municipality. These claims are disclosed in Note 16.  |

| Significant Estimates and Judgements    | Audit Findings   |
|---|--|
| <b>Post-Employment Benefits</b>         | The Municipality provides post-employment health and dental benefits to eligible retired employees. The benefits earned by employees are determined using management’s best estimate of expected benefit costs and are expensed as services are rendered. In order to help estimate the liability for post-employment benefits, the Municipality engaged the services of an actuary. |
| <b>Taxation revenue estimate</b>        | In accordance with PS 3510, amounts have been estimated for taxable events that have occurred but have not yet been assessed. The estimate was based on trend analysis by year for supplemental taxation billings and write-offs for the last 3 years; examination of building permits issued in the last two years; and knowledge of potential reassessments.                       |
| <b>Liability for Contaminated Sites</b> | Management compiled a list of all properties owned by the Municipality or where the Municipality has accepted responsibility for the property and assessed whether each property was contaminated. Management is not aware of any contaminated sites therefore no liability is accrued.  |

## INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the Municipality's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.
- ▶ Tested the operating effectiveness of controls in the purchase transaction stream and social services transaction stream.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

We did not find any deficiencies in the design and implementation of the internal controls tested during the audit.

The audit expresses an opinion on the Municipality's consolidated financial statements. As a result, it does not cover every aspect of internal control - only those relevant to preparing the consolidated financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

## ADJUSTED AND UNADJUSTED DIFFERENCES

We have disclosed all significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement. Each of these items has been discussed with management.

We did not identify any disclosures omissions identified throughout our audit.

| Description of Misstatement  | Identified Misstatements | Projections of Identified Misstatements | Estimates | Proposed Adjustments |                    |                    |               |
|--|--------------------------|---|-----------|----------------------|--------------------|--------------------|---------------|
|  |                          |   |           | Assets Dr(Cr)        | Liabilities Dr(Cr) | Opening R/E Dr(Cr) | Income Dr(Cr) |
| Actuarial Sensitivity Analysis   |                          |   | 326,701   |                      | (326,701)          |                    | 326,701       |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
| Likely Aggregate Misstatements Before Effect of Previous Year's Errors and Estimates | -                        | -                                       | 326,701   | -                    | (326,701)          | -                  | 326,701       |
| Effect of Previous Year's Errors   |                          |   |           | -                    | -                  | -                  | -             |
| Likely Aggregate Misstatements   |                          |   |           | -                    | (326,701)          | -                  | 326,701       |

**APPENDIX A: INDEPENDENT AUDITOR'S REPORT**



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## Independent Auditor's Report

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**To the Members of Council, Inhabitants and Ratepayers  
of County of Dufferin**

### **Opinion**

We have audited the consolidated financial statements of the County of Dufferin (the municipality), which comprise the consolidated statement of financial position as at December 31, 2022 and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net financial assets and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the County of Dufferin as at December 31, 2022 and its consolidated results of operations, its consolidated change in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

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

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

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

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

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



## Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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

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

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

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

**APPENDIX B: INDEPENDENCE UPDATE**



June 8, 2023

Members of Council  
County of Dufferin

Dear Members of Council:

We have been engaged to audit the consolidated financial statements of County of Dufferin (the “Municipality”) for the year ended December 31, 2022.

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the Municipality and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, the standards require us to consider independence rules and interpretations of the CPA profession and relevant legislation.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since May 5, 2022, the date of our last letter.

We are aware of the following relationships between the Municipality and us that, in our professional judgment, may reasonably be thought to have influenced our independence. The following relationships represent matters that have occurred from May 5, 2022 to March 13, 2023.

- We have provided advice and comments to management regarding several financial statement measurement, presentation and disclosure matters.
- We have provided assistance in the preparation of the consolidated financial statements , including adjusting journal entries and/or bookkeeping services. These services created a self-review threat to our independence since we subsequently expressed an opinion on whether the presented fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian public sector accounting standards.
- We, therefore, required that the following safeguards be put in place related to the above:
  - Management provided us with a trial balance prior to completion of our audit.
  - Management created the source data for all the accounting entries.
  - Management reviewed and approved all journal entries prepared by us, as well as changes to financial statement presentation and disclosure.
  - Someone other than the preparer reviewed the proposed journal entries and consolidated financial statements.



This letter is intended solely for the use of Council, management and those charged with governance of the Municipality and should not be used for any other purpose.

Yours truly,

*BDO Canada LLP*

Chartered Professional Accountants, Licensed Public Accountants

**APPENDIX C: REPRESENTATION LETTER**

Corporation of the County of Dufferin  
30 Centre Street  
Orangeville, Ontario  
L9W 2X1

June 8, 2023

BDO Canada LLP  
Chartered Professional Accountants  
163 First Street  
Orangeville Ontario  
L9W 3J8

This representation letter is provided in connection with your audit of the financial statements of Corporation of the County of Dufferin for the year ended December 31, 2022, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### **Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 9, 2023, for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian Public Sector Accounting Standards.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
- All events subsequent to the date of the financial statements and for which Canadian Public Sector Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- We have reviewed and approved all journal entries recommended by the practitioners during the audit. A list of the journal entries is attached to the representation letter.

### **Information Provided**

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

## **Fraud and Error**

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

## **General Representations**

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate

will change in the near term and the effect of the change could be material to the financial statements.

- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements.

### **Other Representations Where the Situation Exists**

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

Yours truly,

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Signature

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Position

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Signature

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Position



County of Dufferin  
 Summary of Unadjusted Misstatements  
 12/31/2022

| Description of Misstatement  | Identified Misstatements | Projections of Identified Misstatements | Estimates | Proposed Adjustments |                    |                    |               |
|--|--------------------------|---|-----------|----------------------|--------------------|--------------------|---------------|
|  |                          |   |           | Assets Dr(Cr)        | Liabilities Dr(Cr) | Opening R/E Dr(Cr) | Income Dr(Cr) |
| Actuarial Sensitivity Analysis   |                          |   | 326,701   |                      | (326,701)          |                    | 326,701       |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
|  |                          |   |           |                      |                    |                    |               |
| Likely Aggregate Misstatements Before Effect of Previous Year's Errors and Estimates | -                        | -                                       | 326,701   | -                    | (326,701)          | -                  | 326,701       |
| Effect of Previous Year's Errors   |                          |   |           | -                    | -                  | -                  | -             |
| Likely Aggregate Misstatements   |                          |   |           | -                    | (326,701)          | -                  | 326,701       |

|  |
|--|
| Details of why no adjustment has been made to the financial statements for the above items:    |
| The difference identified is an estimate based on actuarial report so no adjustments required. |

## **APPENDIX D: BDO RESOURCES FOR PUBLIC SECTOR ENTITIES**

### **Key Changes to Financial Reporting**

When the rules of reporting change, you may need to fine-tune how to present consolidated financial statements and govern the organization. Access our Knowledge Centre:

<https://www.bdo.ca/en-ca/services/assurance-and-accounting/a-a-knowledge-centre/psas/>

### **PSAS Update 2022**

[https://www.bdo.ca/en-ca/events/2022-update-public-sector-accounting-standards-\(psas\)/](https://www.bdo.ca/en-ca/events/2022-update-public-sector-accounting-standards-(psas)/)

### **The BDO Local & Municipal Governments Resource Centre**

<https://www.bdo.ca/en-ca/industries/public-sector/local-government/>

### **Asset Retirement Obligations (ARO): A Practical Approach to Section PS 3280**

<https://www.bdo.ca/en-ca/insights/assurance-accounting/psas/asset-retirement-3280/>

For more on these and other key issues facing your organization, please reach out to your engagement partner. They will be happy to put you in touch with the BDO professional who can best help you.

**The Corporation of the  
County of Dufferin  
Financial Information  
For the year ended December 31, 2022**

DRAFT

**The Corporation of the County of Dufferin  
Financial Information  
For the year ended December 31, 2022**

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**The Corporation of the County of Dufferin  
Financial Statements  
For the year ended December 31, 2022**

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Fax: 519 941 8272

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BDO Canada LLP

163 First Street

Orangeville, Ontario

L9W 3J8

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## Independent Auditor's Report

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To the Members of Council, Inhabitants and Ratepayers  
of County of Dufferin

### Opinion

We have audited the consolidated financial statements of the County of Dufferin (the municipality), which comprise the consolidated statement of financial position as at December 31, 2022 and the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net financial assets and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the County of Dufferin as at December 31, 2022 and its consolidated results of operations, its consolidated change in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

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

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

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

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



## Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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

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

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

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

Chartered Professional Accountants, Licensed Public Accountants  
Orangeville, Ontario  
June 8, 2023



**The Corporation of the County of Dufferin**  
**Consolidated Statement of Financial Position**

| <b>December 31</b>                       | <b>2022</b>           | <b>2021</b>           |
|--|-----------------------|-----------------------|
| <b>Financial assets</b>                  |                       |                       |
| Cash and temporary investments (Note 1)  | \$ 28,249,770         | \$ 30,756,144         |
| Trade and other receivable               | 5,850,627             | 5,670,822             |
| Portfolio investments (Note 2)           | 40,090,178            | 33,752,482            |
|  | <u>74,190,575</u>     | <u>70,179,448</u>     |
| <b>Liabilities</b>                       |                       |                       |
| Accounts payable and accrued liabilities | 13,062,417            | 12,091,662            |
| Post-employment benefits (Note 4)        | 1,741,639             | 1,708,234             |
| Deferred revenue (Page 31)               | 10,324,579            | 11,901,897            |
| Long-term liabilities (Note 5)           | 10,922,840            | 11,890,452            |
|  | <u>36,051,475</u>     | <u>37,592,245</u>     |
| <b>Net financial assets</b>              | <b>38,139,100</b>     | <b>32,587,203</b>     |
| <b>Non financial assets</b>              |                       |                       |
| Inventory of supplies                    | 182,000               | 214,000               |
| Prepaid expenses                         | 248,287               | 458,774               |
| Tangible capital assets (Note 3)         | 154,515,217           | 151,187,954           |
|  | <u>154,945,504</u>    | <u>151,860,728</u>    |
| <b>Accumulated surplus (Note 7)</b>      | <b>\$ 193,084,604</b> | <b>\$ 184,447,931</b> |

**The Corporation of the County of Dufferin**  
**Consolidated Statement of Operations and Accumulated Surplus**

| <b>For the year ended December 31</b>   | <b>2022</b>           | <b>2022</b>           | <b>2021</b>           |
|---|-----------------------|-----------------------|-----------------------|
|   | Budget<br>(Note 10)   | Actual                | Actual                |
| <b>Revenue</b>                          |                       |                       |                       |
| Taxation                                | \$ 42,773,659         | \$ 42,986,081         | \$ 41,436,938         |
| Fees and user charges                   | 4,115,120             | 3,966,512             | 3,971,594             |
| Government contributions (Note 12)      | 44,810,720            | 49,964,780            | 44,543,963            |
| Other income (Note 9)                   | 8,859,355             | 10,457,413            | 11,534,104            |
|   | <u>100,558,854</u>    | <u>107,374,786</u>    | <u>101,486,599</u>    |
| <b>Expenses</b>                         |                       |                       |                       |
| General government                      | 11,806,200            | 10,665,337            | 7,731,412             |
| Protection services                     | 1,648,230             | 2,109,782             | 1,655,260             |
| Transportation services                 | 11,718,565            | 11,980,530            | 9,980,992             |
| Environmental services                  | 6,900,640             | 6,812,244             | 6,398,258             |
| Health services                         | 18,079,641            | 17,247,035            | 18,133,981            |
| Social and family services              | 37,383,536            | 37,660,364            | 32,167,055            |
| Social Housing                          | 10,254,952            | 9,941,488             | 10,462,276            |
| Recreation and cultural services        | 1,423,425             | 1,323,749             | 1,261,600             |
| Planning and development                | 1,325,359             | 997,584               | 1,188,863             |
|   | <u>100,540,548</u>    | <u>98,738,113</u>     | <u>88,979,697</u>     |
| Opening surplus adjustment (Note 18)    | -                     | -                     | 55,994                |
| Annual surplus (Note 10)                | 18,306                | 8,636,673             | 12,562,896            |
| Accumulated surplus, beginning of year  | 184,447,931           | 184,447,931           | 171,885,035           |
| <b>Accumulated surplus, end of year</b> | <u>\$ 184,466,237</u> | <u>\$ 193,084,604</u> | <u>\$ 184,447,931</u> |

**The Corporation of the County of Dufferin**  
**Consolidated Statement of Changes in Net Financial Assets**

| <b>For the year ended December 31</b>              | <b>2022</b>          | <b>2022</b>          | <b>2021</b>          |
|--|----------------------|----------------------|----------------------|
|  | Budget<br>(Note 10)  | Actual               | Actual               |
| <b>Annual surplus (Page 6)</b>                     | \$ 18,306            | \$ 8,636,673         | \$ 12,562,896        |
| Acquisition of tangible capital assets             | (17,168,146)         | (13,459,223)         | (13,859,162)         |
| Amortization of tangible capital assets            | 9,400,000            | 10,129,010           | 9,475,562            |
| (Gain) loss on sale of tangible capital assets     | -                    | (70,706)             | (68,391)             |
| Proceeds on disposal of tangible capital assets    | -                    | 73,656               | 177,575              |
|  | <b>(7,768,146)</b>   | <b>(3,327,263)</b>   | <b>(4,274,416)</b>   |
| Change in prepaid expenses                         | -                    | 210,487              | (11,522)             |
| Change in inventory of supplies                    | -                    | 32,000               | 16,747               |
|  | -                    | <b>242,487</b>       | <b>5,225</b>         |
| <b>Increase (decrease) in net financial assets</b> | <b>(7,749,840)</b>   | <b>5,551,897</b>     | <b>8,293,705</b>     |
| <b>Net financial assets, beginning of the year</b> | <b>32,587,203</b>    | <b>32,587,203</b>    | <b>24,293,498</b>    |
| <b>Net financial assets, end of the year</b>       | <b>\$ 24,837,363</b> | <b>\$ 38,139,100</b> | <b>\$ 32,587,203</b> |

**The Corporation of the County of Dufferin**  
**Consolidated Statement of Cash Flows**

| <b>For the year ended December 31</b>               | <b>2022</b>          | <b>2021</b>          |
|---|----------------------|----------------------|
| <b>Cash provided by (used in)</b>                   |                      |                      |
| <b>Operating activities</b>                         |                      |                      |
| Annual surplus                                      | \$ 8,636,673         | \$ 12,562,896        |
| Items not involving cash                            |                      |                      |
| Change in post-employment benefits                  | 33,405               | 17,585               |
| Amortization of tangible capital assets             | 10,129,010           | 9,475,562            |
| Deferred revenue recognized                         | (6,358,264)          | (3,659,951)          |
| (Gain) loss on sale of tangible capital assets      | (70,706)             | (68,391)             |
|   | <u>12,370,118</u>    | <u>18,327,701</u>    |
| Changes in non-cash working capital balances        |                      |                      |
| Trade and other receivable                          | (179,805)            | (2,053,508)          |
| Accounts payable and accrued liabilities            | 970,755              | 611,679              |
| Deferred revenue received                           | 4,780,946            | 5,113,692            |
| Prepaid expenses                                    | 210,487              | (11,522)             |
| Inventory of supplies                               | 32,000               | 16,747               |
|   | <u>5,814,383</u>     | <u>3,677,088</u>     |
|   | <u>18,184,501</u>    | <u>22,004,789</u>    |
| <b>Capital transactions</b>                         |                      |                      |
| Cash used to acquire tangible capital assets        | (13,459,223)         | (13,859,162)         |
| Proceeds on sale of tangible capital assets         | 73,656               | 177,575              |
|   | <u>(13,385,567)</u>  | <u>(13,681,587)</u>  |
| <b>Investing activities</b>                         |                      |                      |
| Acquisition of investments                          | (24,508,958)         | (21,944,595)         |
| Sale of investments                                 | 18,171,262           | 9,581,393            |
|   | <u>(6,337,696)</u>   | <u>(12,363,202)</u>  |
| <b>Financing activities</b>                         |                      |                      |
| Repayment of long-term liabilities                  | (967,612)            | (1,019,271)          |
| <b>Net change in cash and cash equivalents</b>      | <b>(2,506,374)</b>   | <b>(5,059,271)</b>   |
| <b>Cash and cash equivalents, beginning of year</b> | <b>30,756,144</b>    | <b>35,815,415</b>    |
| <b>Cash and cash equivalents, end of year</b>       | <b>\$ 28,249,770</b> | <b>\$ 30,756,144</b> |

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## The Corporation of the County of Dufferin Summary of Significant Accounting Policies

December 31, 2022

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### **Management Responsibility**

The management of the Corporation of the County of Dufferin has prepared and is responsible for the integrity, objectivity and accuracy of the financial information presented in these consolidated financial statements. The Council reviews and approves the consolidated financial statements.

### **Basis of Accounting**

The consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing.

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

### **Basis of Consolidation**

The consolidated statements reflect the assets, liabilities, revenues and expenses of all municipal organizations, committees, and boards which are owned or controlled by Council. All interfund assets and liabilities and revenues and expenses have been eliminated on consolidation.

The following entities and organizations are controlled by Council and have been consolidated:

Dufferin Oaks Home for the Aged  
Museum of Dufferin

A government partnership exists where the municipality has shared control over the board or entity. The municipality's pro-rata share of the assets, liabilities, revenues and expenses are reflected in the financial statements using the proportionate consolidation method. The municipality's proportionate interest of the following government partnerships are reflected in the consolidated financial statements:

Wellington-Dufferin-Guelph Public Health Unit    21.7% (2021  
- 21.7%)

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**The Corporation of the County of Dufferin  
Summary of Significant Accounting Policies**

**December 31, 2022**

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**Revenue Recognition**

Revenues are recognized as follows:

- a) Assessments and the related property taxes are subject to appeal. Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of allowance for anticipated uncollectable amounts.

As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized.

- b) Other revenues are recorded upon sale of goods or provision of service when collection is reasonably assured.
- c) Investment income earned on surplus funds (other than obligatory reserve funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is recorded directly to deferred revenue.
- d) Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the consolidated statement of financial position. The revenue is reported on the consolidated statement of operations in the year in which it is used for the specified purpose.

**Cash and Cash Equivalents**

Cash and cash equivalents include all cash balances and short term highly liquid investments that are readily convertible into cash.

**Portfolio Investments**

Portfolio investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market. Portfolio investments are comprised primarily of guaranteed investment certificates, principal protected notes and equity funds.

**Inventory of Supplies**

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost.

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## The Corporation of the County of Dufferin Summary of Significant Accounting Policies

December 31, 2022

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### Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Costs include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Amortization is provided over the estimated useful life of the assets, using the straight-line method. The useful life of the assets is based on estimates made by Council. The following rates are used:

|                      |                |
|----------------------|----------------|
| Buildings            | 10 - 50 years  |
| Equipment            | 5 - 20 years   |
| Roads                | 16 - 50 years  |
| Bridges and Culverts | 20 - 75 years  |
| Vehicles             | 4.5 - 10 years |
| Other                | 5 - 30 years   |

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

### Intangible Assets

Intangible assets, art and historic treasures, and items inherited by right of the Crown, such as Crown lands, forests, water, and mineral resources, are not recognized in these financial statements.

### Post-Employment Benefits

The municipality provides benefits under the Workplace Safety and Insurance Board (WSIB) Act and health, dental and life insurance benefits to eligible retired employees. The benefits earned by employees are determined using management's best estimate of expected benefit costs and are expensed as services are rendered.

The actuarial gain or loss is amortized over the expected average remaining life expectancy of the members of the employee group.

The contributions to the Ontario Municipal Employers Retirement System ("OMERS"), a multi-employer defined benefit plan are expensed when contributions are due.

### Government Transfers

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as stipulation liabilities are settled.

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## The Corporation of the County of Dufferin Summary of Significant Accounting Policies

December 31, 2022

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|   |   |
|---|---|
| <b>Provincial Subsidies</b>             | Subsidies from the Province of Ontario are subject to review of year-end settlement forms and adjustments by the Province. Adjustments to funding, if any, are recorded in the year in which they occur.  |
| <b>Liability for Contaminated Sites</b> | A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attribute to remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries. Management is not aware of any contaminated sites for which a liability needs to be recognized. |
| <b>Trust Funds</b>                      | Funds held in trust by the municipality, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately on the trust funds statement of continuity and balance sheet.   |
| <b>Use of Estimates</b>                 | The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items such as accrued grant receivables, useful lives of tangible capital assets, accrued liabilities, and post-employment benefits. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.   |



**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**1. Cash and Temporary Investments**

|   | 2022                 | 2021                 |
|---|----------------------|----------------------|
| Bank accounts                                   | \$ 22,230,862        | \$ 24,755,857        |
| One Investments - High Interest Savings Account | 18,922               | 312                  |
| Scotiabank - High Interest Savings Account      | 5,999,986            | 5,999,975            |
|   | <b>\$ 28,249,770</b> | <b>\$ 30,756,144</b> |

Included in cash are externally restricted funds that are segregated and will be used only for specific purposes totaling \$3,756,767 (2021 - \$5,572,001).

**2. Portfolio Investments**

Portfolio investments include the following:

|  | 2022                 | 2021                 |
|--|----------------------|----------------------|
| ONE Investment, Canadian equity portfolio  | \$ 6,318,332         | \$ 6,194,097         |
| ONE Investment, Canadian corporate bond portfolio                                      | 7,028,116            | 6,782,183            |
| RBC investment savings account mutual fund   | -                    | 20,000               |
| Cash and Credit Union shares   | 1,140                | 1,152                |
| Guaranteed Investment Certificates, 1.19% to 5.25%,<br>due April 2023 to November 2026 | 21,392,790           | 15,635,050           |
| Bank notes and step-up bonds, 1.5% to 1.85%, maturing<br>January 2023 to March 2026    | 3,225,000            | 3,225,000            |
| Growth deposit and principal protected notes, due<br>September 2024 to May 2030        | 2,124,800            | 1,895,000            |
|  | <b>\$ 40,090,178</b> | <b>\$ 33,752,482</b> |

The total investments of \$40,090,178 (2021 - \$33,752,482) reported on the statement of financial position at cost have a market value of \$39,101,258 (2021 - \$34,297,929) at the end of the year.

Included in portfolio investments are externally restricted funds that are segregated and will be used only for specific purposes totaling \$6,950,473 (2021 - \$5,441,549).

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**3. Tangible Capital Assets**

|   | <b>2022</b>   |                  |                  |                |                                 |                 |              |                                      |                |
|---|---------------|------------------|------------------|----------------|---------------------------------|-----------------|--------------|--------------------------------------|----------------|
|   | <b>Land</b>   | <b>Buildings</b> | <b>Equipment</b> | <b>Roads</b>   | <b>Bridges and<br/>Culverts</b> | <b>Vehicles</b> | <b>Other</b> | <b>Assets under<br/>Construction</b> | <b>Total</b>   |
| Cost, beginning of year                     | \$ 10,366,130 | \$ 94,982,757    | \$ 13,452,860    | \$ 107,661,203 | \$ 32,770,758                   | \$ 8,773,377    | \$ 7,149,898 | \$ 4,241,759                         | \$ 279,398,742 |
| Additions                                   |               | 2,346,064        | 807,319          | 85,879         | -                               | 428,492         | 456,126      | 9,335,343                            | 13,459,223     |
| Disposals                                   | -             | (1,038,494)      | (250,370)        | -              | -                               | (231,041)       | -            | -                                    | (1,519,905)    |
| Transfers                                   | -             | -                | -                | -              | -                               | -               | -            | -                                    | -              |
| Cost, end of year                           | 10,366,130    | 96,290,327       | 14,009,809       | 107,747,082    | 32,770,758                      | 8,970,828       | 7,606,024    | 13,577,102                           | 291,338,060    |
| Accumulated amortization, beginning of year | -             | 49,664,079       | 8,400,020        | 52,986,232     | 8,121,117                       | 4,138,365       | 4,900,975    | -                                    | 128,210,788    |
| Amortization                                | -             | 2,972,121        | 898,491          | 4,734,283      | 521,387                         | 767,043         | 235,685      | -                                    | 10,129,010     |
| Disposals                                   | -             | (1,035,544)      | (250,370)        | -              | -                               | (231,041)       | -            | -                                    | (1,516,955)    |
| Accumulated amortization, end of year       | -             | 51,600,656       | 9,048,141        | 57,720,515     | 8,642,504                       | 4,674,367       | 5,136,660    | -                                    | 136,822,843    |
| Net carrying amount, end of year            | \$ 10,366,130 | \$ 44,689,671    | \$ 4,961,668     | \$ 50,026,567  | \$ 24,128,254                   | \$ 4,296,461    | \$ 2,469,364 | \$ 13,577,102                        | \$ 154,515,217 |

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**3. Tangible Capital Assets - (continued)**

|   |               |               |               |                |                         |              |              |                              | 2021           |
|---|---------------|---------------|---------------|----------------|-------------------------|--------------|--------------|------------------------------|----------------|
|   | Land          | Buildings     | Equipment     | Roads          | Bridges and<br>Culverts | Vehicles     | Other        | Assets under<br>Construction | Total          |
| Cost, beginning of year                     | \$ 10,363,065 | \$ 93,390,021 | \$ 11,874,722 | \$ 100,529,225 | \$ 30,557,432           | \$ 7,407,569 | \$ 7,055,931 | \$ 4,776,067                 | \$ 265,954,032 |
| Additions                                   | 3,065         | 670,075       | 1,596,416     | 7,126,332      | 461,052                 | 1,128,770    | 93,967       | 2,779,485                    | 13,859,162     |
| Disposals                                   | -             | (141,482)     | (18,278)      | -              | -                       | (254,692)    | -            | -                            | (414,452)      |
| Transfers                                   | -             | 1,064,143     | -             | 5,646          | 1,752,274               | 491,730      | -            | (3,313,793)                  | -              |
| Cost, end of year                           | 10,366,130    | 94,982,757    | 13,452,860    | 107,661,203    | 32,770,758              | 8,773,377    | 7,149,898    | 4,241,759                    | 279,398,742    |
| Accumulated amortization, beginning of year | -             | 46,790,221    | 7,589,092     | 48,670,375     | 7,609,745               | 3,721,051    | 4,660,010    | -                            | 119,040,494    |
| Amortization                                | -             | 2,924,018     | 825,550       | 4,315,857      | 511,372                 | 657,800      | 240,965      | -                            | 9,475,562      |
| Disposals                                   | -             | (50,160)      | (14,622)      | -              | -                       | (240,486)    | -            | -                            | (305,268)      |
| Accumulated amortization, end of year       | -             | 49,664,079    | 8,400,020     | 52,986,232     | 8,121,117               | 4,138,365    | 4,900,975    | -                            | 128,210,788    |
| Net carrying amount, end of year            | \$ 10,366,130 | \$ 45,318,678 | \$ 5,052,840  | \$ 54,674,971  | \$ 24,649,641           | \$ 4,635,012 | \$ 2,248,923 | \$ 4,241,759                 | \$ 151,187,954 |

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**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

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**3. Tangible Capital Assets - (continued)**

The net book value of tangible capital assets not being amortized because they are under construction (or development) is \$13,577,102 (2021 - \$4,241,759).

The municipality holds various works of art and historical treasures including buildings, artifacts, paintings and sculptures located at County sites and public displays. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits associated with such property cannot be made.

Included in other assets are land improvements, leasehold improvements and sewer infrastructure.

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**4. Post-employment Benefit**

The municipality provides certain benefits, including retirement benefits and other post-employment benefits, to its employees. The post-employment benefit at December 31 includes the following components:

|  | <u>2022</u>         | <u>2021</u>         |
|--|---------------------|---------------------|
| Retirement Benefits                              | \$ 960,575          | \$ 949,264          |
| Workplace Safety and Insurance Board Obligations | 453,006             | 425,314             |
| Wellington-Dufferin-Guelph Public Health Unit    | <u>328,058</u>      | <u>333,656</u>      |
|  | <u>\$ 1,741,639</u> | <u>\$ 1,708,234</u> |

The County has established a Workplace safety and insurance reserve fund in the amount of \$2,786,160 (2021 - \$2,719,067) to mitigate the future impact of these obligations.

Actuarial valuations for accounting purposes are performed using the projected benefit method, pro-rated on services. The most recent actuarial report was prepared as at December 31, 2020.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, medical inflation rates, wage increases, employee turnover and mortality rates.

**Retirement Benefits**

The County sponsors a defined benefit plan for retirement benefits other than pensions for all non-union employees. The plan provides extended health and dental benefits to qualified employees.

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**4. Post-employment Benefit - continued**

The assumptions used reflect management's best estimates. The post-employment benefit liability was determined using a discount rate of 3.00% (2021 - 3.00%). For extended health care costs, a 3.75% (2021 - 3.75%) annual rate of decrease was assumed for 2020, decreasing to an ultimate rate of 3.75% per year up until 2030. For dental costs, a 3.75% annual rate was assumed.

|                                       | 2022      | 2021      |
|---------------------------------------|-----------|-----------|
| Current period benefit cost           | \$ 40,330 | \$ 38,387 |
| Amortization of actuarial gain/(loss) | 8,289     | 8,289     |
| Retirement benefit expense            | 48,619    | 46,676    |
| Interest costs                        | 29,785    | 29,756    |
| Total expense for the year            | \$ 78,404 | \$ 76,432 |

Total benefit payments paid by the County on behalf on retirees during the year were \$70,829 (2021 - \$65,302).

**WSIB**

The County is a schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for financing its workplace safety insurance costs. The accrued obligation represents the actuarial valuation of claims to be insured based on the history of claims with County employees.

The assumptions used reflect management's best estimates. The post-employment benefit liability was determined using a discount rate of 2.75% (2021 - 2.75%). For compensation costs, which include loss of earnings benefits, health care cost and non-economic loss awards, a 2.25% to 6.0% annual rate of increase was assumed for 2020, depending on the benefit type.

|                                | 2022       | 2021       |
|--------------------------------|------------|------------|
| Current period benefit cost    | \$ 100,857 | \$ 97,959  |
| Amortization of actuarial loss | (14,826)   | (12,318)   |
| Retirement benefit expense     | 86,031     | 85,641     |
| Interest costs                 | 17,588     | 16,455     |
| Total expense for the year     | \$ 103,619 | \$ 102,096 |

Total benefit payments paid by the County for WSIB during the year were \$97,616 (2021 - \$56,561).

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**5. Long-Term Liabilities**

The balance of long-term liabilities reported on the consolidated statement of financial position is made up of the following:

|  | <u>2022</u>          | <u>2021</u>          |
|--|----------------------|----------------------|
| Amortizing debenture, 2.37%, repayable in semi-annual principal of \$60,000 plus interest payments, due July 2029            | \$ 840,003           | \$ 960,000           |
| Amortizing debenture, 6.375%, repayable in semi-annual variable principal plus interest payments, due December 2022          | -                    | 4,000                |
| Amortizing debenture, 4.46%, repayable in blended semi-annual principal and interest payments of \$142,674, due January 2031 | 2,000,414            | 2,190,171            |
| Amortizing debenture, 4.40%, repayable in semi-annual principal of \$162,500 plus interest payments, due March 2033          | 3,412,506            | 3,737,500            |
| Amortizing debenture, 3.10%, repayable in blended semi-annual principal and interest payments of \$106,934, due June 2035    | 2,202,335            | 2,344,612            |
| Bank loan, 4.10%, repayable in blended monthly principal and interest payments of \$19,866, due October 2024                 | 2,232,171            | 2,375,836            |
| Capital lease, 3.10%, repayable in blended semi-annual principal and interest payments of \$50,000, due January 2027         | <u>235,411</u>       | <u>278,333</u>       |
|  | <u>\$ 10,922,840</u> | <u>\$ 11,890,452</u> |

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**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

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**5. Long-Term Liabilities - (continued)**

The gross interest paid relating to the above long-term liabilities was \$403,250 (2021 - \$436,196).

Principal payments for the next 5 fiscal years and thereafter are as follows:

|            |                      |
|------------|----------------------|
| 2023       | \$ 983,959           |
| 2024       | 2,931,693            |
| 2025       | 864,678              |
| 2026       | 880,779              |
| 2027       | 897,518              |
| Thereafter | <u>4,364,213</u>     |
|            | <u>\$ 10,922,840</u> |

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**6. Pension Agreements**

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of 307 members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement to be received by the employees based on the length of service and rates of pay. Employees and employers contribute jointly to the plan. The employer amount contributed to OMERS for 2022 by the County of Dufferin was \$1,763,187 (2021 - \$1,673,797). The contribution rate for 2022 was 9.0% to 15.8% depending on age and income level (2021 - 9.0% to 15.8%).

OMERS is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the municipality does not recognize any share of the OMERS pension surplus or deficit. The last available report for the OMERS plan was December 31, 2022. At that time the plan reported a \$6.68 billion actuarial deficit (2021 - \$3.1 billion actuarial deficit), based on actuarial liabilities of \$128.79 billion (2021 - \$119.3 billion) and actuarial assets of \$122.11 billion (2021 - \$116.2 billion). Ongoing adequacy of the current contribution rates will need to be monitored as declines in the financial markets may lead to increased future funding requirements.

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**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**7. Accumulated Surplus**

Accumulated surplus consists of individual fund surplus and reserves as follows:

|   | <u>2022</u>           | <u>2021</u>           |
|---|-----------------------|-----------------------|
| Invested in tangible capital assets   |                       |                       |
| County's tangible capital assets at cost less amortization                                    | \$ 150,160,730        | \$ 146,704,037        |
| WDGPH's tangible capital assets at cost less amortization                                     | 4,354,487             | 4,483,917             |
| Unexpended capital financing  | -                     | 1,642,737             |
| County's capital assets financed by long-term liabilities<br>and to be funded in future years | <u>(10,922,840)</u>   | <u>(11,890,452)</u>   |
| Total invested in capital assets  | 143,592,377           | 140,940,239           |
| County's unfunded post-employment benefits  | (1,413,581)           | (1,374,578)           |
| General surplus (Note 10)   | 2,211,543             | 2,180,531             |
| Wellington-Dufferin-Guelph Public Health  | -                     | (16,638)              |
|   | <u>144,390,339</u>    | <u>141,729,554</u>    |
| Reserves and reserve funds (Note 8)   | <u>48,694,265</u>     | <u>42,718,377</u>     |
| Accumulated surplus   | <u>\$ 193,084,604</u> | <u>\$ 184,447,931</u> |



**The Corporation of the County of Dufferin**  
Notes to Financial Statements

**December 31, 2022**

**8. Reserves and Reserve Funds Set Aside for Specific Purpose by Council**

|   | <u>2022</u>                 | <u>2021</u>                 |
|---|-----------------------------|-----------------------------|
| <b>Reserves</b>   |                             |                             |
| Rate stabilization  | \$ 8,042,625                | \$ 6,146,481                |
| Contingencies   | 614,629                     | 624,131                     |
| Insurance   | 237,436                     | 237,436                     |
| Winter control  | 349,902                     | 349,902                     |
| Wellington-Dufferin-Guelph Public Health                                    | 827,658                     | 565,864                     |
| Other current purposes  | 7,377,154                   | 6,892,981                   |
| Asset management  | 17,986,384                  | 14,393,887                  |
| Broadband   | 717,704                     | 2,000,000                   |
| Other capital purposes  | 3,783,916                   | 4,071,796                   |
|   | <u>39,937,408</u>           | <u>35,282,478</u>           |
| <b>Reserve funds</b>  |                             |                             |
| WSIB  | 2,786,160                   | 2,719,067                   |
| Children's services   | 994,962                     | 278,464                     |
| Bank loan retirement  | 1,650,338                   | 1,625,099                   |
| Other current purposes  | 2,836,381                   | 2,209,841                   |
| Other capital purposes  | 489,016                     | 603,428                     |
|   | <u>8,756,857</u>            | <u>7,435,899</u>            |
| <b>Reserves and reserve funds set aside for specific purpose by Council</b> | <u><b>\$ 48,694,265</b></u> | <u><b>\$ 42,718,377</b></u> |

**9. Other Income**

|   | <u>2022</u>         | <u>2022</u>          | <u>2021</u>          |
|---|---------------------|----------------------|----------------------|
|   | Budget              | Actual               | Actual               |
| Development charges and contributions     | \$ 1,743,295        | \$ 1,344,251         | \$ 1,061,358         |
| Investment income                         | 544,815             | 1,261,116            | 1,860,830            |
| Licenses, permits and rents               | 4,885,575           | 5,348,826            | 4,745,706            |
| Donations                                 | 41,000              | 87,481               | 20,703               |
| Recycling rebate                          | 600,000             | 1,132,169            | 1,209,494            |
| Sale of publications, equipment, etc.     | 127,500             | 140,408              | 130,382              |
| Gain (loss) on disposal of capital assets | -                   | 70,706               | 68,391               |
| Other contributions                       | 917,170             | 1,072,456            | 2,437,240            |
|   | <u>\$ 8,859,355</u> | <u>\$ 10,457,413</u> | <u>\$ 11,534,104</u> |

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**10. Budgets**

Under Canadian public sector accounting standards, budget amounts are to be reported on the consolidated statement of operations and accumulated surplus and changes in net financial assets for comparative purposes. Management prepares a reconciliation of the budget approved by Council on a cash basis to the budget under Public Sector Accounting Standards. The following is a reconciliation of the budget approved by Council.

|  | 2022<br>Budget | 2022<br>Actual | 2021<br>Actual |
|--|----------------|----------------|----------------|
| Annual surplus (Page 6)                                  | \$ 18,306      | \$ 8,636,673   | \$ 12,562,896  |
| Amortization of tangible capital assets                  | 9,400,000      | 10,129,010     | 9,475,562      |
| Change in unfunded liabilities                           | -              | 39,003         | 35,928         |
| Change in other surpluses                                | -              | (16,638)       | (14,101)       |
|  | 9,418,306      | 18,788,048     | 22,060,285     |
| Net transfers (to) from reserves                         | 8,674,545      | (3,794,636)    | (3,743,341)    |
| Capital acquisitions, disposals<br>and write-down        | (17,168,146)   | (13,456,273)   | (13,749,978)   |
| Prior year capital projects (funded)<br>expended         | -              | 1,642,737      | (1,642,737)    |
| Debt principal repayments                                | (924,705)      | (967,612)      | (1,019,271)    |
|  | -              | 2,212,264      | 1,904,958      |
| Prior year general surplus                               | -              | 2,180,531      | 2,396,672      |
| Surplus before transfers to reserves                     | -              | 4,392,795      | 4,301,630      |
| Transfer prior year surplus to reserve<br>per resolution | -              | (2,181,252)    | (2,121,099)    |
| General surplus (Note 7)                                 | \$ -           | \$ 2,211,543   | \$ 2,180,531   |

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**11. Government Partnerships**

The following summarizes the financial position and operations of the government partnerships which have been reported in these financial statements using the proportionate consolidation method:

**Wellington-Dufferin-Guelph Public Health**

Wellington-Dufferin-Guelph Public Health is a joint board under the shared control of the Corporation of the County of Dufferin, the Corporation of the County of Wellington and the Corporation of the City of Guelph. The consolidated financial statements include the municipality's 21.7% (2021 - 21.7%) proportionate interest of the following:

|                      | <u>2022</u>          | <u>2021</u>          |
|----------------------|----------------------|----------------------|
| Financial assets     | \$ 9,850,359         | \$ 8,017,479         |
| Liabilities          | <u>\$ 8,235,262</u>  | <u>\$ 8,851,225</u>  |
| Net debt             | 1,615,097            | (833,746)            |
| Non-financial assets | <u>20,124,144</u>    | <u>20,699,931</u>    |
| Accumulated surplus  | <u>\$ 21,739,241</u> | <u>\$ 19,866,185</u> |
| Revenues             | \$ 33,834,294        | \$ 40,075,746        |
| Expenses             | <u>32,037,915</u>    | <u>38,874,085</u>    |
| Annual surplus       | <u>\$ 1,796,379</u>  | <u>\$ 1,201,661</u>  |

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**12. Government Contributions**

|  | Budget               | 2022                 | 2021                 |
|--|----------------------|----------------------|----------------------|
| <b>Operating</b>   |                      |                      |                      |
| Province of Ontario  |                      |                      |                      |
| Social and family services                                   | \$ 25,946,295        | \$ 28,272,101        | \$ 23,154,464        |
| Social housing   | 1,616,804            | 2,570,287            | 3,134,083            |
| Other  | 10,324,034           | 10,445,580           | 12,203,365           |
|  | <u>37,887,133</u>    | <u>41,287,968</u>    | <u>38,491,912</u>    |
| Government of Canada   |                      |                      |                      |
| Social and family services                                   | \$ 2,000             | \$ 2,625             | \$ 6,348             |
| Social housing   | 1,184,881            | 1,451,836            | 1,624,976            |
| Transportation   | -                    | 2,625                | 3,590                |
| Other  | -                    | 112,668              | 97,035               |
|  | <u>1,186,881</u>     | <u>1,569,754</u>     | <u>1,731,949</u>     |
| Other Municipalities   |                      |                      |                      |
| Transportation   | \$ 50,000            | \$ 57,462            | \$ 56,115            |
| Other  | 1,726,171            | 1,727,644            | 1,702,866            |
|  | <u>1,776,171</u>     | <u>1,785,106</u>     | <u>1,758,981</u>     |
| <b>Total operating government contributions</b>              | <u>40,850,185</u>    | <u>44,642,828</u>    | <u>41,982,842</u>    |
| <b>Tangible Capital Asset</b>                                |                      |                      |                      |
| Province of Ontario  |                      |                      |                      |
| Social and family services                                   | \$ 32,082            | \$ -                 | \$ -                 |
| Transportation   | 911,292              | 1,336,634            | -                    |
| Other  | 76,246               | -                    | -                    |
|  | <u>1,019,620</u>     | <u>1,336,634</u>     | <u>-</u>             |
| Government of Canada   |                      |                      |                      |
| Federal Gas Tax  | 2,940,915            | 3,985,318            | 2,551,121            |
| Other  | -                    | -                    | 10,000               |
|  | <u>2,940,915</u>     | <u>3,985,318</u>     | <u>2,561,121</u>     |
| <b>Total tangible capital asset government contributions</b> | <u>3,960,535</u>     | <u>5,321,952</u>     | <u>2,561,121</u>     |
| <b>Total government contributions</b>                        | <u>\$ 44,810,720</u> | <u>\$ 49,964,780</u> | <u>\$ 44,543,963</u> |

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

**13. Social Housing Obligation**

As part of the Provincial Local Services Realignment Program, the Ontario Housing Corporation (OHC) is still responsible for the servicing of the debentures used to finance the public housing projects transferred to the County of Dufferin under authority of the Social Housing Reform Act, 2000.

Information received from the OHC as at December 31, 2022 indicates the following.

|                                    | <b>2022</b> |
|------------------------------------|-------------|
| Principal payments                 | \$ 216,344  |
| Interest payments                  | 30,792      |
| Total                              | \$ 247,136  |
| Debentures outstanding at year end | \$ 279,604  |

The principal and interest repayments are recovered at source from Federal Social Housing funding provided to the Province and the balance is flowed to or recovered from the Consolidated Municipal Service Manager (County of Dufferin). The County of Dufferin is showing the revenues from the Federal Social Housing funding at gross and recording a transfer to the Province for the recovered amount.

**14. Trust Funds**

The trust funds administered by the municipality amounting to \$1,233,680 (2021 - \$1,097,284) have not been included in the consolidated statement of financial position nor have the operations been included in the consolidated statement of financial activities. At December 31, 2022, the trust fund balances are as follows:

|                                    | <b>2022</b>  | <b>2021</b>  |
|------------------------------------|--------------|--------------|
| Entrance Permit Deposits Trust     | \$ 54,189    | \$ 55,889    |
| Dufferin Oaks and Residents' Trust | 313,931      | 217,316      |
| Other                              | 8,614        | 8,525        |
| Museum Trust                       | 856,946      | 815,554      |
|                                    | \$ 1,233,680 | \$ 1,097,284 |

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**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

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**15. Commitments**

- i) The County has various operating contracts for services to be provided over multiple years. The payments for the following two years are as follows:

|      |    |           |
|------|----|-----------|
| 2023 | \$ | 7,453,534 |
| 2024 |    | 5,178,272 |

- ii) The County has committed to spend approximately \$656,316 on capital projects in 2023 and beyond on various roads projects.
- 

**16. Contingencies**

The County has been served with various claims as a result of motor vehicle accidents and other incidents. The County is not aware of any possible settlements in excess of its liability insurance coverage. The outcomes of these claims are not determinable at this time. Should any liability be determined and not covered by insurance, it will be recognized in the period when determined.

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**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

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**17. Segmented Information**

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. Amounts that are directly attributable to a number of segments have been allocated on a reasonable basis as follows:

**Taxation and payments-in-lieu**

Allocated to those segments that are funded by these amounts based on the budget for the year.

The County of Dufferin is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

**General Government**

This item related to the revenues and expenses that relate to the governance and operations of the municipality itself and cannot be directly attributed to a specific segment.

**Protection Services**

Protection is comprised of building and septic permits, property information and the 911 contract. The building department provides a number of services including maintenance and enforcement of building and construction codes and review of all property development plans through its application process.

**Transportation Services**

Transportation is responsible for construction and maintenance of the municipality's roadways, bridges, parking areas and streetlighting.

**Environmental Services**

Environmental services consists of providing waste collection, disposal and recycling to its citizens. Programs include the compost program, household hazardous waste and electronic goods recycling. This segment also includes climate and energy programs.

**Health Services**

Health services include the land ambulance services.

**Social and Family Services**

Community services administrate and deliver community services for the County, including the Ontario Works program, and various children's programs.

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**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

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**17. Segmented Information - continued**

**Social Housing**

Housing services administrate and deliver housing services for the County, including maintaining the centralized waiting list for subsidized housing, managing and operating the County owned properties, administering the Rent Supplement Program, administering homelessness prevention programs, and funding and administering the non-profit, and co-operative housing programs in the County.

**Recreational and Cultural Services**

This service area provides services meant to improve the health and development of the municipality's citizens. The municipality operates and maintains a museum.

**Planning and Development**

This department is responsible for planning and zoning including the Official plan. This service relates to the operations of the county forest and support of economic development and planning activities.

**Wellington-Guelph-Dufferin Public Health**

This segment is responsible for the operations of the Wellington-Guelph-Dufferin Public Health (WGDPH). WGDPH provides programs and services that prevent disease, protect health and promote the well-being of individuals.

**Dufferin Oaks**

This segment is responsible for the operations of Dufferin Oaks, which includes a long term care facility located in Shelburne, Ontario, Dufferin County Community Support Services, and McKelvie-Burnside Village.

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**The Corporation of the County of Dufferin  
Notes to Financial Statements**

**December 31, 2022**

| For the year ended<br>December 31  | General<br>Government | Protection<br>Services | Transportation<br>Services | Environmental<br>Services | Health<br>Services | Social and<br>Family<br>Services | Social<br>Housing   | Recreation<br>and Cultural<br>Services | Planning and<br>Development | Wellington-<br>Dufferin-<br>Guelph<br>Public<br>Health | Dufferin<br>Oaks    | 2022<br>Total       |
|------------------------------------|-----------------------|------------------------|----------------------------|---------------------------|--------------------|----------------------------------|---------------------|--|-----------------------------|--|---------------------|---------------------|
| <b>Revenue</b>                     |                       |                        |                            |                           |                    |                                  |                     |  |                             |  |                     |                     |
| Taxation                           | \$ 7,519,562          | \$ 31,500              | \$ 10,741,265              | \$ 5,547,040              | \$ 6,016,317       | \$ 2,113,590                     | \$ 4,274,567        | \$ 1,279,575                           | \$ 773,989                  | \$ -   | \$ 4,688,676        | \$ 42,986,081       |
| Fees and user charges              | -                     | 12,650                 | 2,100                      | 91,572                    | -                  | -                                | 16,049              | 14,857                                 | -                           | -  | 3,829,284           | 3,966,512           |
| Specific grants                    | 318,850               | 95,881                 | 5,412,190                  | 7,875                     | 4,789,559          | 14,528,945                       | 4,022,124           | 153,948                                | 2,167                       | 6,887,459  | 13,745,781          | 49,964,779          |
| Other revenue                      | 2,214,361             | 1,907,645              | 643,336                    | 1,746,412                 | 234,068            | 8,645                            | 2,729,698           | 114,000                                | 187,942                     | 28,353   | 642,953             | 10,457,413          |
|                                    | <b>10,052,773</b>     | <b>2,047,676</b>       | <b>16,798,891</b>          | <b>7,392,899</b>          | <b>11,039,944</b>  | <b>16,651,180</b>                | <b>11,042,438</b>   | <b>1,562,380</b>                       | <b>964,098</b>              | <b>6,915,812</b>                                       | <b>22,906,694</b>   | <b>107,374,785</b>  |
| <b>Expenses</b>                    |                       |                        |                            |                           |                    |                                  |                     |  |                             |  |                     |                     |
| Salaries and benefits              | 5,256,079             | 1,071,262              | 2,857,293                  | 775,632                   | -                  | 2,572,085                        | 1,495,792           | 764,831                                | 600,322                     | 5,416,928  | 15,846,775          | 36,656,999          |
| Interest on debt                   | 119,100               | -                      | -                          | -                         | 94,730             | -                                | 189,230             | -                                      | -                           | -  | 190                 | 403,250             |
| Materials and supplies             | 2,355,053             | 337,969                | 2,007,361                  | 323,672                   | 1,022,303          | 617,246                          | 2,178,575           | 333,737                                | 70,182                      | 1,063,895  | 3,021,262           | 13,331,255          |
| Contracted services                | 2,005,964             | 176,900                | 1,083,539                  | 5,707,179                 | 7,143,216          | 120,617                          | 211,991             | 112,806                                | 243,395                     | -  | 1,680,634           | 18,486,241          |
| Other transfers                    | -                     | 44,883                 | -                          | -                         | 1,820,945          | 12,384,091                       | 4,763,483           | (8,000)                                | 81,483                      | -  | -                   | 19,086,885          |
| Rents and financial<br>expenses    | 13,303                | 17,978                 | 2,478                      | 428                       | -                  | 62,732                           | -                   | 10,829                                 | -                           | -  | 88,360              | 196,108             |
| Amortization                       | 915,836               | 12,427                 | 6,029,859                  | 5,333                     | 382,392            | 242,695                          | 1,102,417           | 109,546                                | 2,202                       | 302,626  | 1,023,678           | 10,129,011          |
| Transfers to obligatory<br>reserve | -                     | 448,363                | -                          | -                         | -                  | -                                | -                   | -                                      | -                           | -  | -                   | 448,363             |
|                                    | <b>10,665,335</b>     | <b>2,109,782</b>       | <b>11,980,530</b>          | <b>6,812,244</b>          | <b>10,463,586</b>  | <b>15,999,466</b>                | <b>9,941,488</b>    | <b>1,323,749</b>                       | <b>997,584</b>              | <b>6,783,449</b>                                       | <b>21,660,899</b>   | <b>98,738,112</b>   |
| <b>Annual surplus (deficit)</b>    | <b>\$ (612,562)</b>   | <b>\$ (62,106)</b>     | <b>\$ 4,818,361</b>        | <b>\$ 580,655</b>         | <b>\$ 576,358</b>  | <b>\$ 651,714</b>                | <b>\$ 1,100,950</b> | <b>\$ 238,631</b>                      | <b>\$ (33,486)</b>          | <b>\$ 132,363</b>                                      | <b>\$ 1,245,795</b> | <b>\$ 8,636,673</b> |

**The Corporation of the County of Dufferin**  
**Notes to Financial Statements**

**December 31, 2022**

| For the year ended<br>December 31 | General<br>Government | Protection<br>Services | Transportation<br>Services | Environmental<br>Services | Health<br>Services  | Social and<br>Family<br>Services | Social<br>Housing   | Recreation<br>and Cultural<br>Services | Planning and<br>Development | Wellington-<br>Dufferin-<br>Guelp<br>Public Health | Dufferin<br>Oaks    | 2021<br>Total        |
|-----------------------------------|-----------------------|------------------------|----------------------------|---------------------------|---------------------|----------------------------------|---------------------|--|-----------------------------|--|---------------------|----------------------|
| <b>Revenue</b>                    |                       |                        |                            |                           |                     |                                  |                     |  |                             |  |                     |                      |
| Taxation                          | \$ 6,273,892          | \$ 278,220             | \$ 10,995,095              | \$ 5,271,730              | \$ 6,285,050        | \$ 2,087,214                     | \$ 4,157,855        | \$ 1,143,295                           | \$ 765,120                  | \$ -   | \$ 4,179,467        | \$ 41,436,938        |
| Fees and user charges             | -                     | 15,495                 | 4,550                      | 110,313                   | -                   | -                                | 15,577              | 12,424                                 | 13,200                      | -  | 3,800,035           | 3,971,594            |
| Specific grants                   | 677,338               | 90,738                 | 2,610,824                  | 4,341                     | 4,609,338           | 10,763,147                       | 4,759,060           | 179,386                                | 176,481                     | 8,275,646  | 12,397,664          | 44,543,963           |
| Other revenue                     | 2,460,606             | 1,310,502              | 1,773,411                  | 1,944,447                 | 219,691             | 193,980                          | 2,716,809           | 128,312                                | 180,007                     | 2,919  | 603,420             | 11,534,104           |
|                                   | <u>9,411,836</u>      | <u>1,694,955</u>       | <u>15,383,880</u>          | <u>7,330,831</u>          | <u>11,114,079</u>   | <u>13,044,341</u>                | <u>11,649,301</u>   | <u>1,463,417</u>                       | <u>1,134,808</u>            | <u>8,278,565</u>                                   | <u>20,980,586</u>   | <u>101,486,599</u>   |
| <b>Expenses</b>                   |                       |                        |                            |                           |                     |                                  |                     |  |                             |  |                     |                      |
| Salaries and benefits             | 3,984,596             | 1,000,371              | 2,442,543                  | 664,672                   | -                   | 2,931,118                        | 1,297,310           | 799,980                                | 494,550                     | 6,435,086  | 14,023,014          | 34,073,240           |
| Interest on debt                  | 130,690               | -                      | -                          | -                         | 100,491             | -                                | 204,570             | -                                      | -                           | -  | 445                 | 436,196              |
| Materials and supplies            | 913,311               | 402,499                | 1,380,263                  | 271,176                   | 818,950             | 635,483                          | 2,116,714           | 287,055                                | 85,482                      | 1,474,484  | 2,684,843           | 11,070,260           |
| Contracted services               | 1,864,645             | 199,126                | 669,376                    | 5,457,874                 | 6,833,454           | 128,981                          | 186,842             | 64,472                                 | 387,050                     | -  | 1,428,571           | 17,220,391           |
| Other transfers                   | -                     | 24,207                 | -                          | -                         | 1,782,431           | 8,916,560                        | 5,584,241           | (950)                                  | 219,273                     | -  | -                   | 16,525,762           |
| Rents and financial<br>expenses   | 9,879                 | 17,709                 | 2,108                      | 422                       | -                   | 55,847                           | -                   | 5,541                                  | -                           | -  | 86,780              | 178,286              |
| Amortization                      | 828,291               | 11,348                 | 5,486,702                  | 4,114                     | 345,181             | 265,084                          | 1,072,599           | 105,502                                | 2,508                       | 343,936  | 1,010,297           | 9,475,562            |
|                                   | <u>7,731,412</u>      | <u>1,655,260</u>       | <u>9,980,992</u>           | <u>6,398,258</u>          | <u>9,880,507</u>    | <u>12,933,073</u>                | <u>10,462,276</u>   | <u>1,261,600</u>                       | <u>1,188,863</u>            | <u>8,253,506</u>                                   | <u>19,233,950</u>   | <u>88,979,697</u>    |
| Restatement of opening<br>surplus | -                     | -                      | -                          | -                         | -                   | -                                | -                   | -                                      | -                           | 55,994   | -                   | 55,994               |
| <b>Annual surplus (deficit)</b>   | <b>\$ 1,680,424</b>   | <b>\$ 39,695</b>       | <b>\$ 5,402,888</b>        | <b>\$ 932,573</b>         | <b>\$ 1,233,572</b> | <b>\$ 111,268</b>                | <b>\$ 1,187,025</b> | <b>\$ 201,817</b>                      | <b>\$ (54,055)</b>          | <b>\$ 81,053</b>                                   | <b>\$ 1,746,636</b> | <b>\$ 12,562,896</b> |

**The Corporation of the County of Dufferin  
Schedule of Deferred Revenue**

**For the year ended December 31, 2022**

|                                 | Opening      | Contributions<br>Received | Investment<br>Income | Revenue<br>Recognized | Ending       |
|---------------------------------|--------------|---------------------------|----------------------|-----------------------|--------------|
| <b>Obligatory Reserve Funds</b> |              |                           |                      |                       |              |
| Development charges             | \$ 4,846,140 | \$ 1,881,900              | \$ 196,515           | \$(1,311,512)         | \$ 5,613,043 |
| Federal Gas Tax                 | 2,362,990    | 1,957,935                 | 73,984               | (3,985,318)           | 409,591      |
| Building department             | 3,489,486    | 448,363                   | 183,145              | (32,740)              | 4,088,254    |
|                                 | 10,698,616   | 4,288,198                 | 453,644              | (5,329,570)           | 10,110,888   |
| <b>Other</b>                    |              |                           |                      |                       |              |
| Long-term easement<br>access    | 25,000       | -                         | -                    | -                     | 25,000       |
| Other                           | 1,178,281    | 39,104                    | -                    | (1,028,694)           | 188,691      |
|                                 | \$11,901,897 | \$ 4,327,302              | \$ 453,644           | \$(6,358,264)         | \$10,324,579 |

**The Corporation of the  
County of Dufferin  
Trust Funds  
Financial Information  
For the year ended December 31, 2022**

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**The Corporation of the County of Dufferin  
Trust Funds  
Financial Information  
For the year ended December 31, 2022**

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## Independent Auditor's Report

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**To the Members of Council, Inhabitants and Ratepayers  
of County of Dufferin**

### **Opinion**

We have audited the accompanying financial information of the Corporation of the County of Dufferin Trust Funds, (the 'Trusts') which comprise the balance sheet as at December 31, 2022, and the statement of continuity for the year then ended, and notes to the financial information including a summary of significant accounting policies.

In our opinion, the accompanying financial information present fairly, in all material respects, the financial position of the Corporation of the County of Dufferin Trust Funds as at December 31, 2022, and the continuity for the year then ended in accordance with Canadian Public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Information* section of our report. We are independent of the trusts in accordance with the ethical requirements that are relevant to our audit of the financial information 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 Information**

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

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

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



## Auditor's Responsibility for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information 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 this financial information.

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

Chartered Professional Accountants, Licensed Public Accountants

Orangeville, Ontario  
June 8, 2023

**The Corporation of the County of Dufferin  
Trust Funds  
Balance Sheet**

**December 31, 2022**

|  | Entrance<br>Permit<br>Deposits | Museum<br>Trust   | Residents'<br>Trust | Dufferin<br>Oaks  | OACCTA<br>Trust | Total<br>2022       | Total<br>2021       |
|--|--------------------------------|-------------------|---------------------|-------------------|-----------------|---------------------|---------------------|
| <b>Assets</b>                            |                                |                   |                     |                   |                 |                     |                     |
| Cash                                     | \$ 54,189                      | \$ 116,325        | \$ 79,060           | \$ 248,062        | \$ 8,614        | \$ 506,250          | \$ 1,012,033        |
| Investments, at cost                     | -                              | 700,000           | -                   | -                 | -               | 700,000             | 40,872              |
| Interest receivable                      | -                              | 11,288            | -                   | -                 | -               | 11,288              | 2,516               |
| Due from the County                      | -                              | 29,333            | -                   | 2,149             | -               | 31,482              | 43,250              |
|  | <u>54,189</u>                  | <u>856,946</u>    | <u>79,060</u>       | <u>250,211</u>    | <u>8,614</u>    | <u>1,249,020</u>    | <u>1,098,671</u>    |
| <b>Liabilities</b>                       |                                |                   |                     |                   |                 |                     |                     |
| Accounts payable and accrued liabilities | -                              | -                 | 617                 | 14,723            | -               | 15,340              | 1,387               |
| <b>Fund balance</b>                      | <u>\$ 54,189</u>               | <u>\$ 856,946</u> | <u>\$ 78,443</u>    | <u>\$ 235,488</u> | <u>\$ 8,614</u> | <u>\$ 1,233,680</u> | <u>\$ 1,097,284</u> |

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



**The Corporation of the County of Dufferin**  
Trust Funds  
Statement of Continuity

For the year ended December 31, 2022

|                                   | Entrance<br>Permit<br>Deposits | Museum<br>Trust | Residents'<br>Trust | Dufferin<br>Oaks | OACCTA<br>Trust | Total<br>2022 | Total<br>2021 |
|-----------------------------------|--------------------------------|-----------------|---------------------|------------------|-----------------|---------------|---------------|
| <b>Balance, beginning of year</b> | \$ 55,889                      | \$ 815,554      | \$ 80,445           | \$ 136,871       | \$ 8,525        | \$ 1,097,284  | \$ 1,031,358  |
| <b>Receipts</b>                   |                                |                 |                     |                  |                 |               |               |
| Interest earned                   | -                              | 19,392          | -                   | 2,017            | 89              | 21,498        | 8,030         |
| Donations                         | -                              | -               | -                   | 137,250          | -               | 137,250       | 14,456        |
| Other receipts                    | 11,000                         | 30,000          | 82,925              | -                | -               | 123,925       | 155,907       |
|                                   | 11,000                         | 49,392          | 82,925              | 139,267          | 89              | 282,673       | 178,393       |
| <b>Expenses</b>                   | 12,700                         | 8,000           | 84,927              | 40,650           | -               | 146,277       | 112,467       |
| <b>Balance, end of year</b>       | \$ 54,189                      | \$ 856,946      | \$ 78,443           | \$ 235,488       | \$ 8,614        | \$ 1,233,680  | \$ 1,097,284  |

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

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**The Corporation of the County of Dufferin**  
**Trust Funds**  
**Notes to Financial Information**

**December 31, 2022**

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**1. Summary of Significant Accounting Policies**

**Management Responsibility** The management of the Corporation of the County of Dufferin Trust Funds has prepared and is responsible for the integrity, objectivity and accuracy of the financial information. The Council reviews and approves the financial information.

**Basis of Accounting** The financial information have been prepared in accordance with Canadian public sector accounting standards as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada as prescribed by the Ministry of Municipal Affairs and Housing.

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

**Use of Estimates** The preparation of financial information in accordance with Canadian public sector accounting standards requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial information, and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and actual results could differ from management's best estimates as additional information becomes available in the future.

**Basis of Consolidation** These trust funds have not been consolidated with the financial statements of the municipality.

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**2. Investments**

The total investments of \$700,000 (2021 - \$40,872) reported on the balance sheet at cost have a market value of \$700,000 (2021 - \$48,361) at the end of the year.

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## **INFRASTRUCTURE & ENVIRONMENTAL SERVICES COMMITTEE MINUTES**

**Thursday, May 25, 2023 at 9:00 a.m.**

The Committee met at 9:00 a.m. at the W & M Edelbrock Centre, Dufferin Room, 30 Centre Street, Orangeville.

### **Members Present:**

Councillor Chris Gerrits (Chair)  
Councillor Shane Hall  
Councillor Janet Horner  
Councillor James McLean (joined at 9:06 a.m.)  
Warden Wade Mills  
Councillor Fred Nix  
Councillor Steve Soloman  
Councillor Todd Taylor

### **Staff Present:**

Sonya Pritchard, Chief Administrative Officer  
Michelle Dunne, Clerk  
Scott Burns, Director of Public Works/County Engineer  
Caroline Mach, County Forest Manager  
Melissa Kovacs-Reid, Waste Services Manager  
Scott Martin, Operations Manager  
Michelle Hargrave, Administrative Support Specialist

Chair Gerrits called the meeting to order at 9:00 a.m.

### **LAND ACKNOWLEDGEMENT STATEMENT**

Chair Gerrits shared the Land Acknowledgement Statement.

### **ROLL CALL**

The Clerk verbally took a roll call of Councillors in attendance.

### **DECLARATIONS OF PECUNIARY INTEREST**

There were no declarations of pecuniary interest.

## **PUBLIC QUESTION PERIOD**

There were no questions from the public.

## **REPORTS**

1. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

A report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, to provide a financial report up to April 30, 2023 for the following departments:

- Public Works
  - Operations
  - Engineering
- Climate and Energy
- Facilities
- Waste Services
- County Forest

Councillor McLean joined the meeting at 9:06 a.m.

### **Moved by Councillor Nix, seconded by Councillor Taylor**

**THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.**

**-Carried-**

2. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #2  
County Forest By-Law Enforcement

A report from the Director of Public Works/County Engineer, dated May 25, 2023, to provide information on the current enforcement measurements in place for the forest and review the proposed the set fines.

### **Moved by Councillor Horner, seconded by Councillor Taylor**

**THAT the Report, County Forest By-Law Enforcement, dated May 25, 2023, from the Director of Public Works/County Engineer, be received.**

**-Carried-**

3. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #3  
Household Hazardous Waste Service Review & Future Options

A report from the Director of Public Works/County Engineer, dated May 25, 2023, to provide results of a detailed review of the County's Household Hazardous Waste program.

**Moved by Warden Mills, seconded by Councillor Hall**

**THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Household Hazardous Waste Service Review and Future Options, be received;**

**AND THAT staff investigate the development of a Dufferin County Mobile Depot from the perspective of logistics, costs, funding, approvals, etc. and report back.**

**-Carried-**

4. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #4  
Nuisance Beaver Program Rates

A report from the Director of Public Works/County Engineer, dated May 25, 2023, to seek an adjustment to the existing nuisance beaver program rates.

**Moved by Councillor Nix, seconded by Councillor Hall**

**THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Nuisance Beaver Program Rates, be received;**

**AND THAT Nuisance Beaver rates be adjusted to \$100 per setup, \$100 per beaver removed, plus the County's mileage allowance.**

**-Carried-**

5. INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #5  
Intersection Review – Dufferin Road 10 & Mono/Amaranth Townline

A report from the Director of Public Works/County Engineer, dated May 25, 2023, to detail appropriate measures that have and will be implemented to further enhance safety at the intersection.

**Moved by Warden Mills, seconded by Councillor Horner**

**THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Intersection Review – Dufferin Road 10 & Mono/Amaranth Townline, be received.**

**-Carried-**

6. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #6**  
**Intersection Review – Dufferin Road 12 & 20 Sideroad Amaranth**

A report from the Director of Public Works/County Engineer, dated May 25, 2023, to detail past measures and recent technical review of the intersection, including a four-way stop warrant investigation.

**Moved by Councillor Soloman, seconded by Councillor Nix**

**THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Intersection Review – Dufferin Road 12 & 20 Sideroad Amaranth, be received;**

**AND THAT staff proceed with installing a temporary four-way stop control system for the intersection of Dufferin Road 12 and 20 Sideroad Amaranth;**

**AND THAT staff follow the guidance of the Ontario Traffic Manual to transition the intersection to a two-way stop control for 20 Sideroad with Dufferin Road 12 becoming the through road.**

**-Carried-**

7. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #7**  
**Wightman Telecom Fibre Installation within County Lands**

A report from the Director of Public Works/County Engineer, dated May 25, 2023, to seek direction to formalize an agreement with Wightman Telecom for the installation of fibre lines on County owned property.

**Moved by Councillor Taylor, seconded by Councillor Hall**

**THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Wightman Telecom Fibre Installation within County Lands, be received;**

**AND THAT staff be directed to further negotiate mutually beneficial terms between the County of Dufferin and Wightman Telecom to support their use of the County owned Rail Trail lands for installation of fibre infrastructure;**

**AND THAT staff be directed to develop the necessary agreements and/or easements to permit installation of Wightman infrastructure within the County owned former rail corridor lands;**

**AND THAT staff be directed to negotiate, develop, and enter the necessary service level and maintenance agreements between the County of Dufferin and Wightman Telecom to facilitate a long-term service structure for the County.**

**-Carried-**

8. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #8**  
Town of Orangeville Transit Terminal Agreement

A report from the Director of Public Works/County Engineer, dated May 25, 2023, to outline the agreement between the Town of Orangeville and Dufferin County for the new transit terminal.

**Moved by Councillor Horner, seconded by Councillor McLean**

**THAT the report of the Director of Public Works/County Engineer, dated May 25, 2023, Town of Orangeville Transit Terminal Agreement, be received;**

**AND THAT the Warden and Clerk be authorized to sign the Town of Orangeville Transit Terminal Memorandum of Understanding in substantially the same form as presented.**

**-Carried-**

## **CORRESPONDENCE**

9. **INFRASTRUCTURE & ENVIRONMENTAL SERVICES – May 25, 2023 – ITEM #9**  
Association of Municipalities of Ontario (AMO) Conference Delegations

Correspondence from the Association of Municipalities of Ontario (AMO), dated May 11, 2023, to advise Municipal Delegation Requests for the 2023 AMO Conference must be submitted by June 9, 2023, was presented.

Staff was directed to submit a delegation request with the Minister of Agriculture, Food and Rural Affairs, regarding concerns surrounding Bill 97 and any potential policies as a result of the Bill.

**ADJOURNMENT**

The meeting adjourned at 9:41 a.m.

**NEXT MEETING:** Thursday, June 22, 2023  
W & M Edelbrock Centre, Dufferin Room, 30 Centre Street,  
Orangeville ON

Respectfully submitted,

.....  
Councillor Chris Gerrits, Chair  
Infrastructure & Environmental Services Committee





## **GENERAL GOVERNMENT SERVICES COMMITTEE MINUTES**

**Thursday, May 25, 2023 at 11:00 a.m.**

The Committee met at 11:00 a.m. at the W & M Edelbrock Centre, Dufferin Room, 30 Centre Street, Orangeville.

**Members Present:**

Councillor John Creelman (Chair)  
Councillor Guy Gardhouse  
Councillor Chris Gerrits  
Councillor Shane Hall  
Warden Wade Mills  
Councillor Philip Rentsch  
Councillor Steve Soloman  
Councillor Todd Taylor

**Staff Present:**

Sonya Pritchard, Chief Administrative Officer  
Michelle Dunne, Clerk  
Aimee Raves, Manager of Corporate Finance,  
Treasurer  
Rohan Thompson, Director of People & Equity  
Michelle Hargrave, Administrative Support Specialist

Chair Creelman called the meeting to order at 11:00 a.m.

### **LAND ACKNOWLEDGEMENT STATEMENT**

Chair Creelman shared the Land Acknowledgement Statement.

### **ROLL CALL**

The Clerk verbally took a roll call of the Councillors in attendance.

### **DECLARATIONS OF PECUNIARY INTEREST**

There were no declarations of pecuniary interest.

## **PUBLIC QUESTION PERIOD**

There were no questions from the public.

## **REPORTS**

1. GENERAL GOVERNMENT SERVICES – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

A report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, to provide a financial report up to April 30, 2023 for the following departments:

- Council
- Office of the CAO
- Corporate Services
  - Information Technology
  - Finance
  - Procurement
- People & Equity
  - Human Resources & Learning & Organizational Development
  - Equity
  - Health & Safety

**Moved by Councillor Gerrits, seconded by Councillor Hall**

**THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.**

**-Carried-**

2. GENERAL GOVERNMENT SERVICES – May 25, 2023 – ITEM #2  
Facilities Requirements and Options Review – Update

A report from the Chief Administrative Officer, dated May 25, 2023, to provide an update on the review of facilities, space requirements and future options.

**Moved by Warden Mills, seconded by Councillor Hall**

**THAT the report of the Chief Administrative Officer, dated May 25, 2023, regarding Facilities Requirements and Options Review – Update, be received;**

**AND THAT a council workshop be scheduled to review County facilities and property inventory and assess options for current and future use of spaces.**

**-Carried-**

**CORRESPONDENCE**

3. GENERAL GOVERNMENT SERVICES – May 25, 2023 – ITEM #3  
Township of Amaranth

Correspondence from the Township of Amaranth, dated May 15, 2023, containing a resolution regarding school bus stop arm cameras.

**Moved by Councillor Gerrits, seconded by Councillor Gardhouse**

**THAT the resolution from the Township of Amaranth, dated May 15, 2023, regarding school bus stop arm cameras, be supported.**

**-Carried-**

4. GENERAL GOVERNMENT SERVICES – May 25, 2023 – ITEM #4  
Association of Municipalities of Ontario (AMO) Conference Delegations

Correspondence from the Association of Municipalities of Ontario (AMO), dated May 11, 2023, to advise Municipal Delegation Requests for the 2023 AMO Conference must be submitted by June 9, 2023, was presented.

**ADJOURNMENT**

The meeting adjourned at 11:32 a.m.

**NEXT MEETING:** Thursday, June 22, 2023  
W & M Edelbrock Centre, Dufferin Room, 30 Centre Street,  
Orangeville ON

Respectfully submitted,

.....  
Councillor John Creelman, Chair  
General Government Services Committee



## **HEALTH & HUMAN SERVICES COMMITTEE MINUTES**

**Thursday, May 25, 2023 at 1:00 p.m.**

The Committee met at 1:00 p.m. at the W & M Edelbrock Centre, 30 Centre St, Orangeville.

**Members Present:** Councillor Darren White (Chair)  
Councillor Guy Gardhouse  
Councillor Earl Hawkins  
Councillor Gail Little  
Warden Wade Mills  
Councillor Fred Nix  
Councillor Lisa Post  
Councillor Philip Rentsch

**Members Absent:** Councillor James McLean (prior notice)

**Staff Present:** Sonya Pritchard, Chief Administrative Officer  
Michelle Dunne, Clerk  
Brenda Wagner, Administrator, Dufferin Oaks  
Diane Whitten-Franks, Associate Administrator, Dufferin Oaks  
Anna McGregor, Director of Community Services  
Tom Reid, Chief Paramedic  
Michelle Hargrave, Administrative Support Specialist

Chair White called the meeting to order at 1:00 p.m.

### **LAND ACKNOWLEDGEMENT STATEMENT**

Chair White shared the Land Acknowledgement Statement.

### **ROLL CALL**

The Clerk verbally took a roll call of Councillors in attendance.

## **DECLARATIONS OF PECUNIARY INTEREST**

There were no declarations of pecuniary interest.

## **PUBLIC QUESTION PERIOD**

There were no questions from the public.

## **REPORTS**

1. HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

A report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, to provide a financial report up to April 30, 2023 for the following departments:

- Community Services
  - Early Years & Child Care
  - Housing Services
  - Ontario Works
- Dufferin Oaks
  - Dufferin Oaks Long Term care home
  - Community Support Services
  - McKeylie Burnside Village
  - Mel Lloyd Centre
- Health Services
- Paramedics
- Public Health

### **Moved by Councillor Nix, seconded by Councillor Little**

**THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.**

**-Carried-**

2. HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #2  
Dufferin County Paramedic Service Annual Report

A report from the Chief Paramedic, dated May 25, 2023, to provide members of the Health and Human Services Committee with an update for Dufferin County Paramedic Service.

**Moved by Councillor Post, seconded by Warden Mills**

**THAT the report of the Chief, dated May 25, 2023, with regards to the Dufferin County Paramedic Services, be received.**

**-Carried-**

3. HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #3  
Quarterly Community Services Activity Report – First Quarter 2023

A report from the Director of Community Services, dated May 25, 2023, to provide Council with quarterly infographics that summarize the work undertaken by the Community Services Department, across the Housing Services, Ontario Works and Early Years and Child Care (EYCC) Divisions.

**Moved by Councillor Little, seconded by Councillor Nix**

**THAT the report of the Director, Community Services, titled Quarterly Community Services Activity Report – First Quarter, 2023, dated May 25, 2023, be received.**

**-Carried-**

4. HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #4  
Dufferin County Equity Collaborative 2022 Report to the Community

A report from the Director of Community Services, dated May 25, 2023, to provide a highlight of key activities and accomplishments of Dufferin County Equity Collaborative (DCEC) members during the 2022 calendar year.

**Moved by Councillor Nix, seconded by Councillor Little**

**THAT the report of the Director, Community Services, titled Dufferin County Equity Collaborative 2022 Report to the Community, dated May 25, 2023, be received.**

**-Carried-**

5. HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #5  
Dufferin County Community Support Services Declaration of Compliance

A report from the Administrator of Dufferin Oaks, dated May 25, 2023, to approve the signing of the Declaration of Compliance as required by Multi Sector Service

Accountability Agreement for services provided through Dufferin County Community Support Services.

**Moved by Councillor Hawkins, seconded by Councillor Post**

**THAT the report of the Administrator of Dufferin Oaks, dated May 25, 2023, regarding the Declaration of Compliance be received;**

**AND THAT Council authorizes the Warden to sign the Declaration on behalf of Council for submission to Ontario Health Central Region.**

**-Carried-**

6. HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #6  
Long Term Care (LTC) Funding Update

A report and presentation from the Administrator of Dufferin Oaks, dated May 25, 2023, to inform committee members of recent funding updates announced by the Ministry of Long Term Care.

**Moved by Councillor Nix, seconded by Councillor Hawkins**

**THAT the report of the Administrator, dated May 25, 2023, regarding 2023 Funding Update, be received.**

**-Carried-**

**CORRESPONDENCE**

7. HEALTH & HUMAN SERVICES – May 25, 2023 – ITEM #7  
Association of Municipalities of Ontario (AMO) Conference Delegations

Correspondence from the Association of Municipalities of Ontario (AMO), dated May 11, 2023, to advise Municipal Delegation Requests for the 2023 AMO Conference must be submitted by June 9, 2023, was presented.

**ADJOURNMENT**

The meeting adjourned at 2:06 p.m.

**NEXT MEETING:** Thursday, June 22, 2023  
W & M Edelbrock Centre, 30 Centre St, Orangeville

Respectfully submitted,

.....  
Councillor Darren White, Chair  
Health and Human Services Committee





**COMMUNITY DEVELOPMENT AND TOURISM COMMITTEE MINUTES**  
**Thursday, May 25, 2023 at 3:00 p.m.**

The Committee met at 3:00 p.m. at the Edelbrock Centre, Dufferin Room, 30 Centre St, Orangeville.

**Members Present:** Councillor Janet Horner (Chair)  
Councillor John Creelman (joined at 3:08 p.m.)  
Councillor Earl Hawkins  
Councillor Gail Little  
Warden Wade Mills  
Councillor Lisa Post  
Councillor Darren White

**Staff Present:** Sonya Pritchard, Chief Administrative Officer  
Michelle Dunne, Clerk  
Cody Joudry, Director of Development and Tourism  
Becky MacNaughtan, Chief Building Official  
Sarah Robinson, Museum Services Manager (Interim)  
Silva Yousif, Senior Planner  
Yaw Ennin, Manager of Economic Development  
Michelle Hargrave, Administrative Support Specialist

Chair Horner called the meeting to order at 3:01 p.m.

**LAND ACKNOWLEDGEMENT STATEMENT**

Warden Mills shared the Land Acknowledgement Statement.

**DECLARATIONS OF PECUNIARY INTEREST**

There were no declarations of pecuniary interest.

## **PUBLIC QUESTION PERIOD**

There were no questions from the public.

## **REPORTS**

1. COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #1  
Financial Report – January 1 – April 30, 2023

A report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, to provide a financial report up to April 30, 2023 for the following departments:

- Building Services
- Museum of Dufferin
- Land Use Planning
- Economic Development

Councillor Creelman joined the meeting at 3:08 p.m.

### **Moved by Councillor Post, seconded by Councillor Little**

**THAT the report from the Manager of Corporate Finance, Treasurer, dated May 25, 2023, regarding a financial report up to April 30, 2023, be received.**

**-Carried-**

2. COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #2  
Building Code Enforcement Manual

A report from the Director of Development and Tourism, dated May 25, 2023, to share the new Building Code Enforcement Manual.

### **Moved by Warden Mills, seconded by Councillor White**

**THAT the report of the Director of Development and Tourism, "Building Code Enforcement Manual", dated May 25, 2023, be received.**

**-Carried-**

3. COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #3  
Museum Visitor and Outreach Statistics Report

A report from the Director of Development and Tourism, dated May 25, 2023, to provide Museum visitor and outreach statistics for the first quarter of 2023.

Community Development & Tourism Committee Minutes – May 25, 2023

**Moved by Councillor Little, seconded by Councillor Post**

**THAT the report of the Director of Development and Tourism, “Museum Visitor and Outreach Statistics Report”, dated May 25, 2023, be received.**

**-Carried-**

4. COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #4  
OPA Phase III – Policy Framework, Engagement Plan

A report from the Director of Development and Tourism, dated May 25, 2023, to provide an overview of the upcoming stakeholder engagement sessions related to Phase III OPA – Policy Framework.

**Moved by Warden Mills, seconded by Councillor Creelman**

**THAT the report of the Director of Development and Tourism, “Phase III OPA – Policy Framework, Engagement Plan”, dated May 25, 2023, be received.**

**-Carried-**

**CORRESPONDENCE**

5. COMMUNITY DEVELOPMENT & TOURISM – May 25, 2023 – ITEM #5  
Association of Municipalities of Ontario (AMO) Conference Delegations

Correspondence from the Association of Municipalities of Ontario (AMO), dated May 11, 2023, to advise Municipal Delegation Requests for the 2023 AMO Conference must be submitted by June 9, 2023, was presented.

Staff was directed to submit a delegation request to the Ministry of Municipal Affairs and Housing to advocate for change in the Ontario Building Code to require 220 amp panels be the standard for new construction.

**OTHER BUSINESS**

The Chief Administrative Officer informed the Committee that she and the Warden were meeting with the Minister of Agriculture, Food and Rural Affairs as part of the Western Ontario Wardens Caucus regarding Bill 97 later in the day.

**ADJOURNMENT**

The meeting adjourned at 3:49 p.m.

**NEXT MEETING:** Thursday, June 22, 2023  
Edelbrock Centre, Dufferin Room, 30 Centre St, Orangeville

Respectfully submitted,

.....  
Councillor Janet Horner, Chair  
Community Development and Tourism Committee



*The Corporation of*

*THE TOWNSHIP OF MELANCTHON*

*157101 Highway 10, Melancthon, Ontario, L9V 2E6*

*Telephone - (519) 925-5525*

*Fax No. - (519) 925-1110*

*Website: [www.melancthontownship.ca](http://www.melancthontownship.ca)*

*Email: [info@melancthontownship.ca](mailto:info@melancthontownship.ca)*

May 23, 2023

To: County of Dufferin  
Town of Grand Valley  
Town of Mono  
Town of Orangeville  
Town of Shelburne  
Township of Amaranth  
Township of East Garafraxa  
Township of Mulmur

Dear Sirs/Madams:

Re: Fire Prevention and Protection Services

At the meeting of Council held on May 18, 2023, the following motion was introduced and passed:

*Moved by White, Seconded by Moore*

Be it resolved that: "Whereas municipalities are required to provide appropriate, sustainable fire prevention and protection services to its residents;

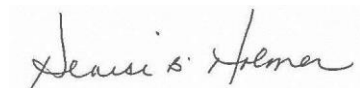
And Whereas municipalities within Dufferin County rely on fire prevention and protection services from multiple fire services with varying service levels;

And Whereas avenues for potential collaboration between fire departments and other emergency first responders have not been studied or identified to the eight local tier municipalities;

Therefore be it resolved that Melancthon Township Council request the County of Dufferin engage subject matter experts and support a study on fire prevention and protection services in Dufferin County, and supply a report that details options and recommendations for the appropriate provision of fire prevention and protection services across Dufferin County. And further that funds for the study be taken from the County of **Dufferin's emergency management preparedness reserve.**

And further that this motion be forwarded to all Dufferin County municipalities, as well as Dufferin County Council for support, and all local tier Fire Department Boards of Management and Advisory Boards for information." Carried.

Yours truly,

A handwritten signature in cursive script that reads "Denise B. Holmes". The signature is written in black ink on a light-colored background.

Denise B. Holmes, AMCT  
CAO/Clerk

- c. Grand Valley and District Fire Board of Management
- Mulmur Melancthon Fire Board of Management
- Orangeville Fire Service Advisory Committee
- Shelburne and District Fire Board of Management
- Rosemont District Fire Board of Management

# CORPORATION OF THE COUNTY OF DUFFERIN

## BY-LAW NUMBER 2023-30

### A BY-LAW TO AMEND BY-LAW 2015-41, FEES AND CHARGES FOR SERVICES AND ACTIVITIES PROVIDED BY THE COUNTY OF DUFFERIN. (Schedule "C" – Public Works)

WHEREAS the Municipal Act, 2001, S.O. 2001, c. 25, S. 391 provides that municipalities may pass by-laws imposing fees or changes on any class of persons.

NOW THEREFORE BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN ENACTS AS FOLLOWS:

1. That the fees for the "Electric Vehicle Charging Stations" in Schedule "C" be removed and replaced with the following:

| <b>Electric Vehicle Charging Stations</b>                                    |               |
|--|---------------|
| Electric vehicle charging – level-2 stations                                 | \$2 per hour  |
| Electric vehicle charging – level-3 stations                                 | \$10 per hour |
| Electric vehicle charging – level-2 stations – once vehicle is fully charged | \$2 per hour  |
| Electric vehicle charging – level-3 stations – once vehicle is fully charged | \$5 per hour  |

2. This by-law shall come into full force and effect on the day of its passing.

READ a first, second and third time and finally passed this 8<sup>th</sup> day of June, 2023.

\_\_\_\_\_  
Wade Mills, Warden



\_\_\_\_\_  
Michelle Dunne, Clerk

# **CORPORATION OF THE COUNTY OF DUFFERIN**

## **BY-LAW NUMBER 2023-31**

### **A BY-LAW TO AMEND BY-LAW 2017-39, BEING A BY-LAW TO GOVERN THE LANDS KNOWN AS THE DUFFERIN COUNTY FOREST AND RAIL TRAIL. (Amend Sections 3, 14, 20, 21, 25, & 27, Amend Schedule A, Remove Schedule B)**

WHEREAS by Section 8 of the Municipal Act, 2001, S.O. 2001, c.25, the Council of the Corporation of the County of Dufferin has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

NOW THEREFORE BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN ENACTS AS FOLLOWS:

1. That the Exceptions Section of the By-Law be moved to immediately follow the Definitions and be amended to read:  
This by-law shall not apply to an employee of the Corporation of the County of Dufferin while acting in the course of their employment in managing the Dufferin County Forest or the Dufferin Rail Trail, or any part thereof, or any person authorized by an employee of the Corporation of the County of Dufferin to carry out any duty relating to the management of the Dufferin County Forest or the Dufferin Rail Trail, or any part thereof.
2. That Section 14 Dogs be removed and replaced with:  
No person shall permit a dog to run at large in the Dufferin County Forest.
3. That Section 20 Permit Required be removed and replaced with:  
No person shall hunt in the Dufferin County Forest unless they are a member of a recognized organization that provides a minimum of \$5 million liability insurance for its members while they are engaged in hunting activities.

No person shall hunt in the Dufferin County Forest unless they obtain a Forest User Permit (Hunting) from the County that will be valid from the date of issue or October 1, whichever is later, until the following May 31.

4. That Section 21 Tree stands and Blinds be removed and replaced as follows:



No person shall place a permanent tree stand or blind in the Dufferin County Forest with the use of hardware.

No person shall leave a temporary tree stand or blind in the Dufferin County Forest from June 1 to September 30.

5. That Section 25 Parking be removed and replaced with:

Motor Vehicles

No person shall enter the Dufferin Rail Trail or any part thereof for the purpose of bringing onto the Rail Trail any motor vehicle for the purpose of operating said motor vehicle on the Dufferin Rail Trail with the following exceptions:

- a. Parking: any person who enters the Dufferin Rail Trail or any part thereof for the purpose of bringing onto the Rail Trail any vehicle which is drawn or propelled by a motor or any means of power other than by muscular power, to park such vehicle in any area marked or designated for parking or;
- b. Motorized snow vehicles: any person who enters the Dufferin Rail Trail on a motorized snow vehicle and is in possession of a valid Ontario Federation of Snowmobile Clubs (O.F.S.C.) trail permit or;
- c. All-terrain vehicles: any person who enters the Dufferin Rail Trail on an all-terrain vehicle and who is in possession of a valid membership in the Dufferin Grey ATV Club or;
- d. Motorcycles: any person who enters the Dufferin Rail Trail on a motorcycle and who is in possession of a valid membership in the Dufferin Rooftop Recreational Riders or;
- e. Pedal-Assist Electric Bicycles: pedal-assist electric bicycles (Class 1) are permitted.

6. That Section 27 Dogs be removed and replaced with:

No person shall permit a dog to run at large on the Dufferin Rail Trail.

7. That Schedule A – Dufferin County Outdoor Recreation Plan, Section 1 of the Permitted/Prohibited Uses (Rail Trail) be removed and replaced with:

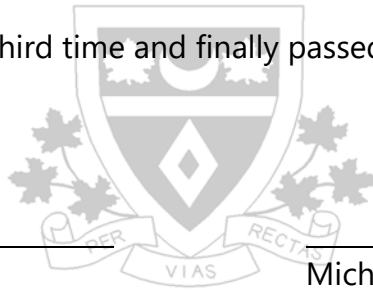
Generally Accepted Uses

- Unless otherwise restricted in this policy and associated by-law, generally accepted outdoor recreational activities are permitted on the Dufferin Rail Trail.
- Motor vehicle operators must be members of an appropriate Club that has entered into a use agreement with the County.

8. That Schedule B – Hunting Permit be removed.

9. This by-law shall come into full force and effect on the day of its passing.

READ a first, second and third time and finally passed this 8<sup>th</sup> day of June, 2023.



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Wade Mills, Warden

Michelle Dunne, Clerk

# CORPORATION OF THE COUNTY OF DUFFERIN

## BY-LAW NUMBER 2023-32

### **A BY-LAW TO RATIFY THE ACTIONS OF THE WARDEN AND CLERK FOR EXECUTING AN AGREEMENT BETWEEN THE CORPORATION OF THE COUNTY OF DUFFERIN AND ONTARIO HEALTH. (Multi-Service Sector Accountability Agreement)**

BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AS FOLLOWS:

1. That the agreement between the County of Dufferin and Ontario Health, in a form substantially the same as attached hereto as Schedule "A" be approved.
2. That the staff of the County of Dufferin is hereby authorized to take such actions as are appropriate, and the Warden and Clerk are hereby authorized to execute such documents as are appropriate to implement the agreement referred to herein.

READ a first, second and third time and finally passed this 8<sup>th</sup> day of June, 2023.

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Wade Mills, Warden



Michelle Dunne, Clerk

**MULTI-SECTOR SERVICE ACCOUNTABILITY AGREEMENT**  
**April 1, 2023 to March 31, 2024**

SERVICE ACCOUNTABILITY AGREEMENT

With

Corporation of the County of Dufferin

Effective Date: April 1, 2023

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**SCHEDULES**

- Schedule A:** Total Funder Funding
- Schedule B:** Reports
- Schedule C:** Directives, Guidelines & Policies
- Schedule D:** Performance
- Schedule E:** Project Funding Agreement Template
- Schedule F:** Declaration of Compliance/Declaration of Compliance for Municipalities
- Schedule G:** N/A

**THIS AGREEMENT** effective as of the 1<sup>st</sup> day of April, 2023

**BETWEEN :**

**ONTARIO HEALTH (the "Funder")**

- and -

**Corporation of the County of Dufferin (the "HSP")**

Background:

This service accountability agreement is entered into pursuant to the *Connecting Care Act, 2019* (the "CCA").

The HSP and the Funder are committed to working together, and with others, to achieve evolving provincial priorities including building a connected and sustainable health care system centred around the needs of patients, their families and their caregivers.

In this context, the HSP and the Funder agree that the Funder will provide funding to the HSP on the terms and conditions set out in this Agreement to enable the provision of services to the health system by the HSP.

In consideration of their respective agreements set out below, the Funder and the HSP covenant and agree as follows:

## ARTICLE 1 - DEFINITIONS & INTERPRETATION

1.1 **Definitions.** In this Agreement the following terms will have the following meanings:

**“Accountability Agreement”** means the accountability agreement, as that term is defined in the Enabling Legislation, in place between the Funder and the Ministry during a Funding Year;

**“Active Offer”** means the clear and proactive offer of service in French to individuals, from the first point of contact, without placing the responsibility of requesting services in French on the individual;

**“Agreement”** means this agreement and includes the Schedules and any instrument amending this agreement or the Schedules;

**“Annual Balanced Budget”** means that, in each Funding Year of the term of this Agreement, the total revenues of the HSP are greater than or equal to the total expenses, from all sources, of the HSP;

**“Applicable Law”** means all federal, provincial or municipal laws, regulations, common law, orders, rules or by-laws that are applicable to the HSP, the Services, this Agreement and the parties’ obligations under this Agreement during the term of this Agreement;

**“Applicable Policy”** means any rules, policies, directives, standards of practice or Program Parameters issued or adopted by the Funder, the Ministry or other ministries or agencies of the province of Ontario that are applicable to the HSP, the Services, this Agreement and the parties’ obligations under this Agreement during the term of this Agreement. Without limiting the generality of the foregoing, Applicable Policy includes the other documents identified in Schedule C;

**“Board”** means:

(a) in respect of an HSP that does not have a Long-Term Care Home Service Accountability Agreement with the Funder and is:

- (1) a corporation, the board of directors;
- (2) a First Nation, the band council; and
- (3) a municipality, the municipal council;

and,

(b) in respect of an HSP that has a Long-Term Care Home Service Accountability Agreement with the Funder and may be:

- (1) a corporation, the board of directors;
- (2) a First Nation, the band council;

- (3) a municipality, the committee of management;
- (4) a board of management established by one or more municipalities or by one or more First Nations' band councils, the members of the board of management;

**"BPSAA"** means the *Broader Public Sector Accountability Act, 2010* and regulations made under it, as it and they may be amended from time to time;

**"Budget"** means the budget approved by the Funder and appended to this Agreement in Schedule A;

**"CCA"** means the *Connecting Care Act, 2019*, and the regulations under it, as it and they may be amended from time to time;

**"CEO"** means the individual accountable to the Board for the provision of the Services in accordance with the terms of this Agreement;

**"Chair"** means, if the HSP is:

- (a) a corporation, the Chair of the Board;
- (b) a First Nation, the Chief; and
- (c) a municipality, the Mayor,

or such other person properly authorized by the Board or under Applicable Law;

**"Compliance Declaration"** means a compliance declaration substantially in the form set out in Schedule F;

**"Confidential Information"** means information that is marked or otherwise identified as confidential by the disclosing party at the time the information is provided to the receiving party. Confidential Information does not include information that: (a) was known to the receiving party prior to receiving the information from the disclosing party; (b) has become publicly known through no wrongful act of the receiving party; or (c) is required to be disclosed by law, provided that the receiving party provides Notice in a timely manner of such requirement to the disclosing party, consults with the disclosing party on the proposed form and nature of the disclosure, and ensures that any disclosure is made in strict accordance with Applicable Law;

**"Conflict of Interest"** in respect of an HSP, includes any situation or circumstance where: in relation to the performance of its obligations under this Agreement:

- (a) the HSP;
- (b) a member of the HSP's Board; or
- (c) any person employed by the HSP who has the capacity to influence the HSP's decision,

has other commitments, relationships or financial interests that:

- (a) could or could be seen to interfere with the HSP's objective, unbiased and impartial exercise of its judgement; or
- (b) could or could be seen to compromise, impair or be incompatible with the effective performance of its obligations under this Agreement;

**"Controlling Shareholder"** of a corporation means a shareholder who or which holds (or another person who or which holds for the benefit of such shareholder), other than by way of security only, voting securities of such corporation carrying more than 50% of the votes for the election of directors, provided that the votes carried by such securities are sufficient, if exercised, to elect a majority of the board of directors of such corporation;

**"Days"** means calendar days;

**"Designated"** means designated as a public service agency under the FLSA;

**"Digital Health"** refers to the use of digital and virtual tools, products, technologies, data, and services that enable improved patient experience and population health outcomes, care quality, access, integration, coordination, and system sustainability when they are leveraged by patients, providers and integrated care teams;

**"Effective Date"** means April 1, 2023;

**"Enabling Legislation"** means the CCA;

**"Explanatory Indicator"** means a measure that is connected to and helps to explain performance in a Performance Indicator or a Monitoring Indicator. An Explanatory Indicator may or may not be a measure of the HSP's performance. No Performance Target is set for an Explanatory Indicator;

**"Factors Beyond the HSP's Control"** include occurrences that are, in whole or in part, caused by persons, entities or events beyond the HSP's control. Examples may include, but are not limited to, the following:

- (a) significant costs associated with complying with new or amended Government of Ontario technical standards, guidelines, policies or legislation;
- (b) the availability of health care in the community (hospital care, long-term care, home care, and primary care);
- (c) the availability of health human resources; arbitration decisions that affect HSP employee compensation packages, including wage, benefit and pension compensation, which exceed reasonable HSP planned compensation settlement increases and in certain cases non-monetary arbitration awards that significantly impact upon HSP operational flexibility; and
- (d) catastrophic events, such as natural disasters and infectious disease outbreaks;

**"FIPPA"** means the *Freedom of Information and Protection of Privacy Act* (Ontario) and the regulations made under it as it and they may be amended from time to time;



“**FLSA**” means the *French Language Services Act* and the regulations made under it as it and they may be amended from time to time;

“**Funder**” means Ontario Health;

“**Funding**” means the amounts of money provided by the Funder to the HSP in each Funding Year of this Agreement;

“**Funding Year**” means in the case of the first Funding Year, the period commencing on the Effective Date and ending on the following March 31, and in the case of Funding Years subsequent to the first Funding Year, the period commencing on the date that is April 1 following the end of the previous Funding Year and ending on the following March 31;

“**HSP’s Personnel and Volunteers**” means the Controlling Shareholders (if any), directors, officers, employees, agents, volunteers and other representatives of the HSP. In addition to the foregoing, HSP’s Personnel and Volunteers shall include the contractors and subcontractors and their respective shareholders, directors, officers, employees, agents, volunteers or other representatives;

“**Identified**” means identified by the Funder or the Ministry to provide French language services;

“**Indemnified Parties**” means the Funder and its officers, employees, directors, independent contractors, subcontractors, agents, successors and assigns and His Majesty the King in right of Ontario and His Ministers, appointees and employees, independent contractors, subcontractors, agents and assigns. Indemnified Parties also includes any person participating on behalf of the Funder in a Review;

“**Interest Income**” means interest earned on the Funding;

“**Mandate Letter**” has the meaning ascribed to it in the Memorandum of Understanding between the Ministry and the Funder, and means a letter from the Ministry to the Funder establishing priorities in accordance with the Premier’s mandate letter to the Ministry;

“**Minister**” means such minister of the Crown as may be designated as the responsible minister in relation to this Agreement or in relation to any subject matter under this Agreement, as the case may be, in accordance with the *Executive Council Act*, as amended;

“**Ministry**” means, as the context requires, the Minister or the Ministry of Health or such other ministry as may be designated in accordance with Applicable Law as the ministry responsible in relation to the relevant matter or the Minister of that ministry, as the context requires;

“**Monitoring Indicator**” means a measure of HSP performance that may be monitored against provincial results or provincial targets, but for which no Performance Target is set;

“**MSAA Indicator Technical Specifications document**” means the 2023-23 MSAA Indicator Technical Specifications document, as it may be amended or replaced from time to time;

**"Notice"** means any notice or other communication required to be provided pursuant to this Agreement or the Enabling Legislation;

**"Ontario Health"** means the corporation without share capital under the name Ontario Health as continued under the CCA;

**"Performance Agreement"** means an agreement between an HSP and its CEO that requires the CEO to perform in a manner that enables the HSP to achieve the terms of this Agreement and any additional performance improvement targets set out in the HSP's annual quality improvement plan under the *Excellent Care for All Act, 2010*;

**"Performance Corridor"** means the acceptable range of results around a Performance Target;

**"Performance Factor"** means any matter that could or will significantly affect a party's ability to fulfill its obligations under this Agreement;

**"Performance Indicator"** means a measure of HSP performance for which a Performance Target is set; technical specifications of specific Performance Indicators can be found in the MSAA Indicator Technical Specifications document;

**"Performance Standard"** means the acceptable range of performance for a Performance Indicator or a Service Volume that results when a Performance Corridor is applied to a Performance Target;

**"Performance Target"** means the level of performance expected of the HSP in respect of a Performance Indicator or a Service Volume;

**"person or entity"** includes any individual and any corporation, partnership, firm, joint venture or other single or collective form of organization under which business may be conducted;

**"Planning Submission"** or **"CAPS"** or **"Community Accountability Planning Submission"** means the HSP Board approved planning document submitted by the HSP to the Funder. The form, content and scheduling of the Planning Submission will be identified by the Funder;

**"Program Parameter"** means, in respect of a program, the provincial standards (such as operational, financial or service standards and policies, operating manuals and program eligibility), directives, guidelines and expectations and requirements for that program;

**"Project Funding Agreement"** means an agreement in the form of Schedule E that incorporates the terms of this Agreement and enables the Funder to provide one-time or short term funding for a specific project or service that is not already described in the Schedules;

**"Reports"** means the reports described in Schedule B as well as any other reports or information required to be provided under the Enabling Legislation or this Agreement;

**"Review"** means a financial or operational audit, investigation, inspection or other form of review requested or required by the Funder under the terms of the Enabling

Legislation or this Agreement, but does not include the annual audit of the HSP's financial statements;

**"Schedule"** means any one, and **"Schedules"** mean any two or more, as the context requires, of the schedules appended to this Agreement including the following:

**Schedule A:** Total Funder Funding;

**Schedule B:** Reports;

**Schedule C:** Directives, Guidelines & Policies;

**Schedule D:** Performance;

**Schedule E:** Project Funding Agreement Template;

**Schedule F:** Declaration of Compliance/Declaration of Compliance for Municipalities; and

**Schedule G:** Home and Community Care Services Terms and Conditions.

**"Service Plan"** means the Operating Plan and Budget appended as Schedules A and D2a of Schedule D;

**"Services"** means the care, programs, goods and other services described by reference to the Ontario Healthcare Reporting Standards functional centres in Schedule D2a of Schedule D, and in any Project Funding Agreement executed pursuant to this Agreement, and includes the type, volume, frequency and availability of the care, programs, goods and other services;

**"Service Volume"** means a measure of Services for which a Performance Target is set; and

**"Transition Plan"** means a transition plan, acceptable to the Funder that indicates how the needs of the HSP's clients will be met following the termination of this Agreement and how the transition of the clients to new service providers will be effected in a timely manner.

- 1.2 **Interpretation.** Words in the singular include the plural and vice-versa. Words in one gender include all genders. The words "including" and "includes" are not intended to be limiting and shall mean "including without limitation" or "includes without limitation", as the case may be. The headings do not form part of this Agreement. They are for convenience of reference only and will not affect the interpretation of this Agreement. Terms used in the Schedules shall have the meanings set out in this Agreement unless separately and

specifically defined in a Schedule in which case the definition in the Schedule shall govern for the purposes of that Schedule.

- 1.3 **MSAA Indicator Technical Specification Document.** This Agreement shall be interpreted with reference to the MSAA Indicator Technical Specifications document.

## **ARTICLE 2 - TERM AND NATURE OF THIS AGREEMENT**

- 2.1 **Term.** The term of this Agreement will commence on the Effective Date and will expire on March 31, 2024 unless terminated earlier or extended pursuant to its terms.
- 2.2 **Service Accountability Agreement.** This Agreement is a service accountability agreement for the purposes of the Enabling Legislation.

## **ARTICLE 3- PROVISION OF SERVICES**

- 3.1 **Provision of Services.**
- (a) The HSP will provide the Services in accordance with, and otherwise comply with:
    - (1) the terms of this Agreement, including the Service Plan;
    - (2) Applicable Law; and
    - (3) Applicable Policy.
  - (b) When providing the Services, the HSP will meet the Performance Standards and conditions identified in Schedule D and any applicable Project Funding Agreements.
  - (c) Unless otherwise provided in this Agreement, the HSP will not reduce, stop, start, expand, cease to provide or transfer the provision of the Services or change its Service Plan except with Notice to the Funder, and if required by Applicable Law or Applicable Policy, the prior written consent of the Funder.
  - (d) The HSP will not restrict or refuse the provision of Services to an individual, directly or indirectly, based on the geographic area in which the person resides in Ontario.
  - (e) The HSP will not withdraw any Services from a patient with complex needs who continues to require those Services, unless prior to discharging that patient from the Services, the HSP has made alternate arrangements for equivalent services to be delivered to that patient. Notwithstanding the foregoing, the HSP may discharge a patient with complex needs who continues to require Services if there is a significant risk that an individual providing Services to the patient will suffer serious physical harm and the HSP cannot reasonably reduce the risk so that it is no longer significant, provided that (i) prior to discharge the HSP uses reasonable efforts to make alternate arrangements for the patient, (ii) discharging the patient does not

conflict with the HSP's obligations under Applicable Law and (iii) when discharging the patient and terminating Services the HSP complies with its obligations under Applicable Law.

### 3.2 Subcontracting for the Provision of Services.

- (a) The parties acknowledge that, subject to the provisions of the Enabling Legislation, the HSP may subcontract the provision of some or all of the Services. For the purposes of this Agreement, actions taken or not taken by the subcontractor, and Services provided by the subcontractor, will be deemed actions taken or not taken by the HSP, and Services provided by the HSP.
- (b) When entering into a subcontract the HSP agrees that the terms of the subcontract will enable the HSP to meet its obligations under this Agreement. Without limiting the foregoing, the HSP will include a provision that permits the Funder or its authorized representatives, to audit the subcontractor in respect of the subcontract if the Funder or its authorized representatives determines that such an audit would be necessary to confirm that the HSP has complied with the terms of this Agreement.
- (c) Nothing contained in this Agreement or a subcontract will create a contractual relationship between any subcontractor or its directors, officers, employees, agents, partners, affiliates or volunteers and the Funder.
- (d) When entering into a subcontract, the HSP agrees that the terms of the subcontract will enable the HSP to meet its obligations under the FLSA.

3.3 **Conflict of Interest.** The HSP will use the Funding, provide the Services and otherwise fulfil its obligations under this Agreement, without an actual, potential or perceived Conflict of Interest. The HSP will disclose to the Funder without delay any situation that a reasonable person would interpret as an actual, potential or perceived Conflict of Interest and comply with any requirements prescribed by the Funder to resolve any Conflict of Interest.

3.4 **Digital Health.** The HSP shall make best efforts to:

- (a) align with, and participate in, the Funder's digital health planning, with the aim to improve data exchange and security, and use digital health to enable optimized patient experience, population health and wellbeing, and system sustainability;
- (b) assist the Funder to implement the provincial digital health plans by designing and modernizing digital health assets to optimize data sharing, exchange, privacy and security;
- (c) track the HSP's Digital Health performance against the Funder's plans and priorities;
- (d) engage with the Funder to maintain and enhance digital health assets to ensure service resilience, interoperability, security, and comply with any clinical, technical, and information management standards, including those related to data, architecture, technology, privacy and security, set for the HSP by the Funder and/or the Ministry; and

- (e) operate an information security program in alignment with reasonable guidance provided by Ontario Health.

### **3.5 French Language Services.**

**3.5.1** The Funder will provide the Ministry “Guide to Requirements and Obligations Relating to French Language Services” to the HSP and the HSP will fulfill its roles, responsibilities and other obligations set out therein.

**3.5.2 If Not Identified or Designated.** If the HSP has not been Designated or Identified it will:

- (a) develop and implement a plan to address the needs of the local Francophone community, including the provision of information on services available in French;
- (b) work towards applying the principles of Active Offer in the provision of services;
- (c) provide a report to the Funder that outlines how the HSP addresses the needs of its local Francophone community; and
- (d) collect and submit to the Funder as requested by the Funder from time to time, French language service data.

**3.5.3 If Identified.** If the HSP is Identified it will:

- (a) work towards applying the principles of Active Offer in the provision of services;
- (b) provide services to the public in French in accordance with its existing French language services capacity;
- (c) develop, and provide to the Funder upon request from time to time, a plan to become Designated by the date agreed to by the HSP and the Funder;
- (d) continuously work towards improving its capacity to provide services in French and toward becoming Designated within the time frame agreed to by the parties;
- (e) provide a report to the Funder that outlines progress in its capacity to provide services in French and toward becoming Designated;
- (f) annually, provide a report to the Funder that outlines how it addresses the needs of its local Francophone community; and
- (g) collect and submit to the Funder, as requested by the Funder from time to time, French language services data.

**3.5.4 If Designated.** If the HSP is Designated it will:

- (a) apply the principles of Active Offer in the provision of services;
- (b) continue to provide services to the public in French in accordance with the provisions of the FLSA;
- (c) maintain its French language services capacity;
- (d) submit a French language implementation report to the Funder on the date specified by the Funder, and thereafter, on each anniversary of that date, or on such other dates as the Funder may, by Notice, require; and
- (e) collect and submit to the Funder as requested by the Funder from time to time, French language services data.

- 3.6 **Mandate Letter language.** The Funder will receive a Mandate Letter from the Ministry annually. Each Mandate Letter articulates areas of focus for the Funder, and the Ministry's expectation that the Funder and health service providers it funds will collaborate to advance these areas of focus. To assist the HSP in its collaborative efforts with the Funder, the Funder will share each relevant Mandate Letter with the HSP. The Funder may also add local obligations to Schedule D as appropriate to further advance any priorities set out in a Mandate Letter.
- 3.7 **Policies, Guidelines, Directives and Standards.** Either the Funder or the Ministry will give the HSP Notice of any amendments to the manuals, guidelines or policies identified in Schedule C. An amendment will be effective in accordance with the terms of the amendment. By signing a copy of this Agreement the HSP acknowledges that it has a copy of the documents identified in Schedule C.

#### ARTICLE 4 - FUNDING

- 4.1 **Funding.** Subject to the terms of this Agreement, and in accordance with the applicable provisions of the Accountability Agreement, the Funder:
- (a) will provide the funds identified in Schedule A to the HSP for the purpose of providing or ensuring the provision of the Services; and
  - (b) will deposit the funds in regular instalments, once or twice monthly, over the term of this Agreement, into an account designated by the HSP provided that the account resides at a Canadian financial institution and is in the name of the HSP.
- 4.2 **Limitation on Payment of Funding.** Despite section 4.1, the Funder:
- (a) will not provide any funds to the HSP until this Agreement is fully executed;
  - (b) may pro-rate the funds identified in Schedule A to the date on which this Agreement is signed, if that date is after April 1;
  - (c) will not provide any funds to the HSP until the HSP meets the insurance requirements described in section 10.4;
  - (d) will not be required to continue to provide funds in the event the HSP breaches any of its obligations under this Agreement, until the breach is remedied to the Funder's satisfaction; and
  - (e) upon Notice to the HSP, may adjust the amount of funds it provides to the HSP in any Funding Year based upon the Funder's assessment of the information contained in the Reports.
- 4.3 **Appropriation.** Funding under this Agreement is conditional upon an appropriation of moneys by the Legislature of Ontario to the Ministry and funding of the Funder by the Ministry pursuant to the Enabling Legislation. If the Funder does not receive its

anticipated funding the Funder will not be obligated to make the payments required by this Agreement.

#### 4.4 Additional Funding.

- (a) Unless the Funder has agreed to do so in writing, the Funder is not required to provide additional funds to the HSP for providing additional Services or for exceeding the requirements of Schedule D.
- (b) The HSP may request additional funding by submitting a proposal to amend its Service Plan. The HSP will abide by all decisions of the Funder with respect to a proposal to amend the Service Plan and will make whatever changes are requested or approved by the Funder. The Service Plan will be amended to include any approved additional funding.
- (c) **Funding Increases.** Before the Funder can make an allocation of additional funds to the HSP, the parties will:
  - (1) agree on the amount of the increase;
  - (2) agree on any terms and conditions that will apply to the increase; and
  - (3) execute an amendment to this Agreement that reflects the agreement reached.

#### 4.5 Conditions of Funding.

- (a) The HSP will:
  - (4) fulfill all obligations in this Agreement;
  - (5) use the Funding only for the purpose of providing the Services in accordance with Applicable Law, Applicable Policy and the terms of this Agreement;
  - (6) spend the Funding only in accordance with the Service Plan; and
  - (7) plan for and achieve an Annual Balanced Budget.
- (b) The Funder may add such additional terms or conditions on the use of the Funding which it considers appropriate for the proper expenditure and management of the Funding.
- (c) All Funding is subject to all Applicable Law and Applicable Policy.

#### 4.6 Interest.

- (a) If the Funder provides the Funding to the HSP prior to the HSP's immediate need for the Funding, the HSP shall place the Funding in an interest bearing account in the name of the HSP at a Canadian financial institution.
- (b) Interest Income must be used, within the fiscal year in which it is received, to provide the Services.
- (c) Interest Income will be reported to the Funder and is subject to year-end reconciliation. In the event that some or all of the Interest Income is not



used to provide the Services, the Funder may take one or more of the following actions:

- (8) the Funder may deduct the amount equal to the unused Interest Income from any further Funding instalments under this or any other agreement with the HSP;
- (9) the Funder may require the HSP to pay an amount equal to the unused Interest Income to the Ministry of Finance.

**4.7 Rebates, Credits and Refunds.** The HSP:

- (a) acknowledges that rebates, credits and refunds it anticipates receiving from the use of the Funding have been incorporated in its Budget;
- (b) agrees that it will advise the Funder if it receives any unanticipated rebates, credits and refunds from the use of the Funding, or from the use of funding received from either the Funder or the Ministry in years prior to this Agreement that was not recorded in the year of the related expenditure; and
- (c) agrees that all rebates, credits and refunds referred to in (b) will be considered Funding in the year that the rebates, credits and refunds are received, regardless of the year to which the rebates, credits and refunds relate.

**4.8 Procurement of Goods and Services.**

- (a) If the HSP is subject to the procurement provisions of the BPSAA, the HSP will abide by all directives and guidelines issued by the Management Board of Cabinet that are applicable to the HSP pursuant to the BPSAA.
- (b) If the HSP is not subject to the procurement provisions of the BPSAA, the HSP will have a procurement policy in place that requires the acquisition of supplies, equipment or services valued at over \$25,000 through a competitive process that ensures the best value for funds expended. If the HSP acquires supplies, equipment or services with the Funding it will do so through a process that is consistent with this policy.

**4.9 Disposition.** The HSP will not, without the Funder's prior written consent, sell, lease or otherwise dispose of any assets purchased with Funding, the cost of which exceeded \$25,000 at the time of purchase.

## **ARTICLE 5 – REPAYMENT AND RECOVERY OF FUNDING**

**5.1 Repayment and Recovery.**

- (a) **At the End of a Funding Year.** If, in any Funding Year, the HSP has not spent all of the Funding the Funder will require the repayment of the unspent Funding.

- (b) **On Termination or Expiration of this Agreement.** Upon termination or expiry of this Agreement and subject to section 11.4, the Funder will require the repayment of any Funding remaining in the possession or under the control of the HSP and the payment of an amount equal to any Funding the HSP used for purposes not permitted by this Agreement. The Funder will act reasonably and will consider the impact, if any, that a recovery of Funding will have on the HSP's ability to meet its obligations under this Agreement.
- (c) **On Reconciliation and Settlement.** If the year-end reconciliation and settlement process demonstrates that the HSP received Funding in excess of its confirmed funds, the Funder will require the repayment of the excess Funding.
- (d) **As a Result of Performance Management or System Planning.** If Services are adjusted, as a result of the performance management or system planning processes, the Funder may take one or more of the following actions:
  - (10) adjust the Funding to be paid under Schedule A,
  - (11) require the repayment of excess Funding;
  - (12) adjust the amount of any future funding installments accordingly.
- (e) **In the Event of Forecasted Surpluses.** If the HSP is forecasting a surplus, the Funder may take one or more of the following actions:
  - (13) adjust the amount of Funding to be paid under Schedule A,
  - (14) require the repayment of excess Funding;
  - (15) adjust the amount of any future funding installments accordingly.
- (f) **On the Request of the Funder.** The HSP will, at the request of the Funder, repay the whole or any part of the Funding, or an amount equal thereto if the HSP:
  - (16) has provided false information to the Funder knowing it to be false;
  - (17) breaches a term or condition of this Agreement and does not, within 30 Days after receiving Notice from the Funder take reasonable steps to remedy the breach; or
  - (18) breaches any Applicable Law that directly relates to the provision of, or ensuring the provision of, the Services.
- (g) Sections 5.1(c) and (d) do not apply to Funding already expended properly in accordance with this Agreement. The Funder will, at its sole discretion, and without liability or penalty, determine whether the Funding has been expended properly in accordance with this Agreement.

**5.2 Provision for the Recovery of Funding** The HSP will make reasonable and prudent provision for the recovery by the Funder of any Funding for which the conditions of Funding set out in section 4.5 are not met and will hold this Funding in accordance with the provisions of section 4.6 until such time as reconciliation and settlement has occurred

with the Funder. Interest earned on Funding will be reported and recovered in accordance with section 4.6.

- 5.3 Process for Recovery of Funding.** If the Funder, acting reasonably, determines that a recovery of Funding under section 5.1 is appropriate, then the Funder will give 30 Days' Notice to the HSP.

The Notice will describe:

- (a) the amount of the proposed recovery;
- (b) the term of the recovery, if not permanent;
- (c) the proposed timing of the recovery;
- (d) the reasons for the recovery; and
- (e) the amendments, if any, that the Funder proposes be made to the HSP's obligations under this Agreement.

Where the HSP disputes any matter set out in the Notice, the parties will discuss the circumstances that resulted in the Notice and the HSP may make representations to the Funder about the matters set out in the Notice within 14 Days of receiving the Notice.

The Funder will consider the representations made by the HSP and will advise the HSP of its decision. Funding recoveries, if any, will occur in accordance with the timing set out in the Funder's decision. No recovery of Funding will be implemented earlier than 30 Days after the delivery of the Notice.

- (a) Settlement and Recovery of Funding for Prior Years.
  - (1) The HSP acknowledges that settlement and recovery of Funding can occur up to 7 years after the provision of Funding.
- (b) Recognizing the transition of responsibilities from the Ministry to the Funder, the HSP agrees that if the parties are directed in writing to do so by the Ministry, the Funder will settle and recover funding provided by the Ministry to the HSP prior to the transition of the Funding for the Services to the Funder, provided that such settlement and recovery occurs within 7 years of the provision of the funding by the Ministry. All such settlements and recoveries will be subject to the terms applicable to the original provision of Funding.

**5.4 Debt Due.**

- a) If the Funder requires the re-payment by the HSP of any Funding, the amount required will be deemed to be a debt owing to the Crown by the HSP. The Funder may adjust future funding instalments to recover the amounts owed or may, at its discretion direct the HSP to pay the amount owing to the Crown and the HSP shall comply immediately with any such direction.

- b) All amounts repayable to the Crown will be paid by cheque payable to the "Ontario Minister of Finance" and mailed or delivered to the Funder at the address provided in section 12.1.

5.5 **Interest Rate.** The Funder may charge the HSP interest on any amount owing by the HSP at the then current interest rate charged by the Province of Ontario on accounts receivable

## ARTICLE 6 - PLANNING & INTEGRATION

### 6.1 Planning for Future Years.

- (a) **Advance Notice.** The Funder will give at least 60 Days' Notice to the HSP of the date by which a CAPS must be submitted to the Funder.
- (b) **Multi-Year Planning.** The CAPS will be in a form acceptable to the Funder and may be required to incorporate:
  - (1) prudent multi-year financial forecasts;
  - (2) plans for the achievement of Performance Targets; and
  - (3) realistic risk management strategies.

If the Funder has provided multi-year planning targets for the HSP, the CAPS will reflect the planning targets.

- (c) **Multi-year Planning Targets.** Schedule A may reflect an allocation for the first Funding Year of this Agreement as well as planning targets for up to two additional years, consistent with the term of this Agreement. In such an event,
  - (19) the HSP acknowledges that if it is provided with planning targets, these targets:
    - a. are targets only,
    - b. are provided solely for the purposes of planning,
    - c. are subject to confirmation, and
    - d. may be changed at the discretion of the Funder in consultation with the HSP.

The HSP will proactively manage the risks associated with multi-year planning and the potential changes to the planning targets; and

- (20) the Funder agrees that it will communicate any changes to the planning targets as soon as reasonably possible.
- (d) **Service Accountability Agreements.** The HSP acknowledges that if the Funder and the HSP enter into negotiations for a subsequent service accountability agreement, subsequent funding may be interrupted if the next service accountability agreement is not executed on or before the expiration date of this Agreement.

## 6.2 Community Engagement & Integration Activities.

- (a) **Community Engagement.** The HSP will engage the community of diverse persons and entities in the area where it provides health services when setting priorities for the delivery of health services and when developing plans for submission to the Funder including but not limited to CAPS and integration proposals. As part of its community engagement activities, the HSPs will have in place and utilize effective mechanisms for engaging families, caregivers, clients, residents, patients and other individuals who use the services of the HSP, to help inform the HSP plans.
- (b) **Integration.** The HSP will, separately and in conjunction with the Funder, other health service providers, if applicable, and integrated care delivery systems, if applicable, identify opportunities to integrate the services of the health system to provide appropriate, coordinated, effective and efficient services.
- (c) **Reporting.** The HSP will report on its community engagement and integration activities, using any templates provided by the Funder, as requested by the Funder and in any event, in its year-end report to the Funder.

## 6.3 Planning and Integration Activity Pre-proposals.

- (a) **General.** A pre-proposal process has been developed to: (A) reduce the costs incurred by an HSP when proposing operational or service changes; (B) assist the HSP to carry out its statutory obligations; and (C) enable an effective and efficient response by the Funder. Subject to specific direction from the Funder, this pre-proposal process will be used in the following instances:
  - (21) the HSP is considering an integration or an integration of services, as defined in the Enabling Legislation between the HSP and another person or entity;
  - (22) the HSP is proposing to reduce, stop, start, expand or transfer the location of services, which for certainty includes: the transfer of services from the HSP to another person or entity anywhere; and the relocation or transfer of services from one of the HSP's sites to another of the HSP's sites anywhere;
  - (23) to identify opportunities to integrate the services of the health system, other than those identified in (A) or (B) above; or
  - (24) if requested by the Funder.
- (b) **Funder Evaluation of the Pre-proposal.** Use of the pre-proposal process is not formal Notice of a proposed integration under the Enabling Legislation. Funder consent to develop the project concept outlined in a pre-proposal does not constitute approval to proceed with the project. Nor does the Funder consent to develop a project concept presume the issuance of a favourable decision, should such a decision be required by the Enabling Legislation. Following the Funder's review and evaluation, the HSP may be invited to submit a detailed proposal and a business plan for

further analysis. Guidelines for the development of a detailed proposal and business case will be provided by the Funder.

- 6.4 **Proposing Integration Activities in the Planning Submission.** No integration activity described in section 6.3 may be proposed in a CAPS unless the Funder has consented, in writing, to its inclusion pursuant to the process set out in section 6.3(b).

## ARTICLE 7 - PERFORMANCE

- 7.1 **Performance.** The parties will strive to achieve on-going performance improvement. They will address performance improvement in a proactive, collaborative and responsive manner.

7.2 **Performance Factors.**

- (a) Each party will notify the other party of the existence of a Performance Factor, as soon as reasonably possible after the party becomes aware of the Performance Factor. The Notice will:
  - (25) describe the Performance Factor and its actual or anticipated impact;
  - (26) include a description of any action the party is undertaking, or plans to undertake, to remedy or mitigate the Performance Factor;
  - (27) indicate whether the party is requesting a meeting to discuss the Performance Factor; and
  - (28) address any other issue or matter the party wishes to raise with the other party.
- (b) The recipient party will provide a written acknowledgment of receipt of the Notice within 7 Days of the date on which the Notice was received ("Date of the Notice").
- (c) Where a meeting has been requested under paragraph 7.2(a)(3), the parties agree to meet and discuss the Performance Factors within 14 Days of the Date of the Notice, in accordance with the provisions of section 7.3.

- 7.3 **Performance Meetings.** During a meeting on performance, the parties will:

- (a) discuss the causes of a Performance Factor;
- (b) discuss the impact of a Performance Factor on the health system and the risk resulting from non-performance; and
- (c) determine the steps to be taken to remedy or mitigate the impact of the Performance Factor (the "Performance Improvement Process").

#### 7.4 The Performance Improvement Process.

- (a) The Performance Improvement Process will focus on the risks of non-performance and problem-solving. It may include one or more of the following actions:
  - (29) a requirement that the HSP develop and implement an improvement plan that is acceptable to the Funder;
  - (30) the conduct of a Review;
  - (31) an amendment of the HSP's obligations;
  - (32) an in-year, or year-end, adjustment to the Funding,among other possible means of responding to the Performance Factor or improving performance.
- (b) Any performance improvement process begun under a prior service accountability agreement that was not completed under the prior agreement will continue under this Agreement. Any performance improvement required by a Funder under a prior service accountability agreement will be deemed to be a requirement of this Agreement until fulfilled or waived by the Funder.

#### 7.5 Factors Beyond the HSP's Control. Despite the foregoing, if the Funder, acting reasonably, determines that the Performance Factor is, in whole or in part, a Factor Beyond the HSP's Control:

- (a) the Funder will collaborate with the HSP to develop and implement a mutually agreed upon joint response plan which may include an amendment of the HSP's obligations under this Agreement;
- (b) the Funder will not require the HSP to prepare an Improvement Plan; and
- (c) the failure to meet an obligation under this Agreement will not be considered a breach of this Agreement to the extent that failure is caused by a Factor Beyond the HSP's Control.

### ARTICLE 8 – REPORTING, ACCOUNTING AND REVIEW

#### 8.1 Reporting.

- (a) **Generally.** The Funder's ability to enable the health system to provide appropriate, co-ordinated, effective and efficient health services, is heavily dependent on the timely collection and analysis of accurate information. The HSP acknowledges that the timely provision of accurate information related to the HSP, and its performance of its obligations under this Agreement, is under the HSP's control.
- (b) **Specific Obligations.** The HSP:
  - (33) will provide to the Funder, or to such other entity as the Funder may direct, in the form and within the time specified by the Funder, the

Reports, other than personal health information as defined in the Enabling Legislation, that the Funder requires for the purposes of exercising its powers and duties under this Agreement, the Accountability Agreement, the Enabling Legislation or for the purposes that are prescribed under any Applicable Law;

- (34) will fulfil the specific reporting requirements set out in Schedule B;
- (35) will ensure that every Report is complete, accurate, signed on behalf of the HSP by an authorized signing officer where required and provided in a timely manner and in a form satisfactory to the Funder;
- (36) agrees that every Report submitted to the Funder by or on behalf of the HSP, will be deemed to have been authorized by the HSP for submission.

For certainty, nothing in this section 8.1 or in this Agreement restricts or otherwise limits the Funder's right to access or to require access to personal health information as defined in the Enabling Legislation, in accordance with Applicable Law for purposes of carrying out the Funder's statutory objects to achieve the purposes of the Enabling Legislation.

- (c) **French Language Services.** If the HSP is required to provide services to the public in French under the provisions of the FLSA, the HSP will be required to submit a French language services report to the Funder. If the HSP is not required to provide services to the public in French under the provisions of the FLSA, it will be required to provide a report to the Funder that outlines how the HSP addresses the needs of its local Francophone community.
- (d) **CEO Changes.** The HSP will immediately notify the Funder if it becomes aware that the HSP's CEO will depart the organization.
- (e) **Declaration of Compliance.** Within 90 Days of the HSP's fiscal year-end, the Board will issue a Compliance Declaration declaring that the HSP has complied with the terms of this Agreement. The form of the declaration is set out in Schedule F and may be amended by the Funder from time to time through the term of this Agreement.
- (f) **Financial Reductions.** Notwithstanding any other provision of this Agreement, and at the discretion of the Funder, the HSP may be subject to a financial reduction in any of the following circumstances:
  - (37) its CAPS is received after the due date;
  - (38) its CAPS is incomplete;
  - (39) the quarterly performance reports are not provided when due; or
  - (40) financial or clinical data requirements are late, incomplete or inaccurate,

where the errors or delay were not as a result of Funder actions or inaction or the actions or inactions of persons acting on behalf of the Funder. If assessed, the financial reduction will be as follows:

- (41) if received within 7 Days after the due date, incomplete or inaccurate, the financial penalty will be the greater of (1) a reduction of



0.02 percent (0.02%) of the Funding; or (2) two hundred and fifty dollars (\$250.00); and

(42) for every full or partial week of non-compliance thereafter, the rate will be one half of the initial reduction.

## 8.2 Reviews.

- (a) During the term of this Agreement and for 7 years after the term of this Agreement, the HSP agrees that the Funder or its authorized representatives may conduct a Review of the HSP to confirm the HSP's fulfillment of its obligations under this Agreement. For these purposes the Funder or its authorized representatives may, upon 24 hours' Notice to the HSP and during normal business hours enter the HSP's premises to:
  - (43) inspect and copy any financial records, invoices and other finance-related documents, other than personal health information as defined in the Enabling Legislation, in the possession or under the control of the HSP which relate to the Funding or otherwise to the Services; and
  - (44) inspect and copy non-financial records, other than personal health information as defined in the Enabling Legislation, in the possession or under the control of the HSP which relate to the Funding, the Services or otherwise to the performance of the HSP under this Agreement.
- (b) The cost of any Review will be borne by the HSP if the Review: (1) was made necessary because the HSP did not comply with a requirement under the Enabling Legislation or this Agreement; or (2) indicates that the HSP has not fulfilled its obligations under this Agreement, including its obligations under Applicable Law and Applicable Policy.
- (c) To assist in respect of the rights set out in (a) above, the HSP shall disclose any information requested by the Funder or its authorized representatives and shall do so in a form requested by the Funder or its authorized representatives.
- (d) The HSP may not commence a proceeding for damages or otherwise against any person with respect to any act done or omitted to be done, any conclusion reached or report submitted that is done in good faith in respect of a Review.

## 8.3 Document Retention and Record Maintenance. The HSP will

- (a) retain all records (as that term is defined in FIPPA) related to the HSP's performance of its obligations under this Agreement for 7 years after the termination or expiration of the term of this Agreement;
- (b) keep all financial records, invoices and other finance-related documents relating to the Funding or otherwise to the Services in a manner consistent with either generally accepted accounting principles or international financial reporting standards as advised by the HSP's auditor; and
- (c) keep all non-financial documents and records relating to the Funding or otherwise to the Services in a manner consistent with all Applicable Law.

#### 8.4 Disclosure of Information.

- (a) **FIPPA.** The HSP acknowledges that the Funder is bound by FIPPA and that any information provided to the Funder in connection with this Agreement may be subject to disclosure in accordance with FIPPA.
- (b) **Confidential Information.** The parties will treat Confidential Information as confidential and will not disclose Confidential Information except with the consent of the disclosing party or as permitted or required under FIPPA or the *Personal Health Information Protection Act, 2004*, the Enabling Legislation, court order, subpoena or other Applicable Law. Notwithstanding the foregoing, the Funder may disclose information that it collects under this Agreement in accordance with the Enabling Legislation.

8.5 **Transparency.** The HSP will post a copy of this Agreement and each Compliance Declaration submitted to the Funder during the term of this Agreement in a conspicuous and easily accessible public place at its sites of operations to which this Agreement applies and on its public website, if the HSP operates a public website.

8.6 **Auditor General.** For greater certainty the Funder's rights under this article are in addition to any rights provided to the Auditor General under the *Auditor General Act* (Ontario).

### ARTICLE 9- REPRESENTATIONS, WARRANTIES AND COVENANTS

9.1 **General.** The HSP represents, warrants and covenants that:

- (a) it is, and will continue for the term of this Agreement to be, a validly existing legal entity with full power to fulfill its obligations under this Agreement;
- (b) it has the experience and expertise necessary to carry out the Services;
- (c) it holds all permits, licenses, consents, intellectual property rights and authorities necessary to perform its obligations under this Agreement;
- (d) all information (including information relating to any eligibility requirements for Funding) that the HSP provided to the Funder in support of its request for Funding was true and complete at the time the HSP provided it, and will, subject to the provision of Notice otherwise, continue to be true and complete for the term of this Agreement; and
- (e) it does, and will continue for the term of this Agreement to, operate in compliance with all Applicable Law and Applicable Policy, including observing where applicable, the requirements of the *Corporations Act* or successor legislation and the HSP's by-laws in respect of, but not limited to, the holding of board meetings, the requirements of quorum for decision-making, the maintenance of minutes for all board and committee meetings and the holding of members' meetings.

**9.2 Execution of Agreement.** The HSP represents and warrants that:

- (a) it has the full power and authority to enter into this Agreement; and
- (b) it has taken all necessary actions to authorize the execution of this Agreement.

**9.3 Governance.**

- (a) The HSP represents, warrants and covenants that it has established, and will maintain for the period during which this Agreement is in effect, policies and procedures:
  - (45) that set out a code of conduct for, and that identify the ethical responsibilities for all persons at all levels of the HSP's organization;
  - (46) to ensure the ongoing effective functioning of the HSP;
  - (47) for effective and appropriate decision-making;
  - (48) for effective and prudent risk-management, including the identification and management of potential, actual and perceived conflicts of interest;
  - (49) for the prudent and effective management of the Funding;
  - (50) to monitor and ensure the accurate and timely fulfillment of the HSP's obligations under this Agreement and compliance with the Enabling Legislation;
  - (51) to enable the preparation, approval and delivery of all Reports;
  - (52) to address complaints about the provision of Services, the management or governance of the HSP; and
  - (53) to deal with such other matters as the HSP considers necessary to ensure that the HSP carries out its obligations under this Agreement.
- (b) The HSP represents and warrants that:
  - (54) it has, or will have within 60 Days of the execution of this Agreement, a Performance Agreement with its CEO that ties a reasonable portion of the CEO's compensation plan to the CEO's performance;
  - (55) it will take all reasonable care to ensure that its CEO complies with the Performance Agreement;
  - (56) it will enforce the HSP's rights under the Performance Agreement; and
  - (57) a reasonable portion of any compensation award provided to the CEO during the term of this Agreement will be pursuant to an evaluation of the CEO's performance under the Performance Agreement and the CEO's achievement of performance goals and performance improvement targets and in compliance with Applicable Law.

"compensation award", for the purposes of Section 9.3(b)(4) above, means all forms of payment, benefits and perquisites paid or provided, directly or indirectly,

to or for the benefit of a CEO who performs duties and functions that entitle him or her to be paid.

**9.4 Funding, Services and Reporting.** The HSP represents warrants and covenants that

- (a) the Funding is, and will continue to be, used only to provide the Services in accordance with the terms of this Agreement;
- (b) the Services are and will continue to be provided:
  - (58) by persons with the expertise, professional qualifications, licensing and skills necessary to complete their respective tasks; and
  - (59) in compliance with Applicable Law and Applicable Policy; and
- (c) every Report is accurate and in full compliance with the provisions of this Agreement, including any particular requirements applicable to the Report and any material change to a Report will be communicated to the Funder immediately.

**9.5 Supporting Documentation.** Upon request, the HSP will provide the Funder with proof of the matters referred to in this Article.

## **ARTICLE 10 – LIMITATION OF LIABILITY, INDEMNITY & INSURANCE**

**10.1 Limitation of Liability.** The Indemnified Parties will not be liable to the HSP or any of the HSP's Personnel and Volunteers for costs, losses, claims, liabilities and damages howsoever caused arising out of or in any way related to the Services or otherwise in connection with this Agreement, unless caused by the negligence or wilful act of any of the Indemnified Parties.

**10.2 Ibid.** For greater certainty and without limiting section 10.1, the Funder is not liable for how the HSP and the HSP's Personnel and Volunteers carry out the Services and is therefore not responsible to the HSP for such Services. Moreover, the Funder is not contracting with or employing any HSP's Personnel and Volunteers to carry out the terms of this Agreement. As such, it is not liable for contracting with, employing or terminating a contract with or the employment of any HSP's Personnel and Volunteers required to carry out this Agreement, nor for the withholding, collection or payment of any taxes, premiums, contributions or any other remittances due to government for the HSP's Personnel and Volunteers required by the HSP to carry out this Agreement.

**10.3 Indemnification.** The HSP hereby agrees to indemnify and hold harmless the Indemnified Parties from and against any and all liability, loss, costs, damages and expenses (including legal, expert and consultant costs), causes of action, actions, claims, demands, lawsuits or other proceedings (collectively, the "Claims"), by whomever made, sustained, brought or prosecuted (including for third party bodily injury (including death), personal injury and property damage), in any way based upon, occasioned by or attributable to anything done or omitted to be done by the HSP or the HSP's Personnel and Volunteers, in the course of the performance of the HSP's obligations under, or

otherwise in connection with, this Agreement, unless caused by the negligence or willful misconduct of any Indemnified Parties.

#### 10.4 Insurance.

- (a) **Generally.** The HSP shall protect itself from and against all Claims that might arise from anything done or omitted to be done by the HSP and the HSP's Personnel and Volunteers under this Agreement and more specifically all Claims that might arise from anything done or omitted to be done under this Agreement where bodily injury (including personal injury), death or property damage, including loss of use of property is caused.
- (b) **Required Insurance.** The HSP will put into effect and maintain, with insurers having a secure A.M. Best rating of B+ or greater, or the equivalent, all necessary and appropriate insurance that a prudent person in the business of the HSP would maintain, including, but not limited to, the following at its own expense.
  - (60) Commercial General Liability Insurance, for third party bodily injury, personal injury and property damage to an inclusive limit of not less than 2 million dollars per occurrence and not less than 2 million dollars products and completed operations aggregate. The policy will include the following clauses:
    - a. The Indemnified Parties as additional insureds;
    - b. Contractual Liability,
    - c. Cross-Liability;
    - d. Products and Completed Operations Liability;
    - e. Employers Liability and Voluntary Compensation unless the HSP complies with the Section below entitled "Proof of WSIA Coverage";
    - f. Tenants Legal Liability, (for premises/building leases only);
    - g. Non-Owned automobile coverage with blanket contractual coverage for hired automobiles; and
    - h. A 30-Day written notice of cancellation, termination or material change
  - (61) **Proof of WSIA Coverage.** Unless the HSP puts into effect and maintains Employers Liability and Voluntary Compensation as set out above, the HSP will provide the Funder with a valid *Workplace Safety and Insurance Act, 1997* ("WSIA") Clearance Certificate and any renewal replacements, and will pay all amounts required to be paid to maintain a valid WSIA Clearance Certificate throughout the term of this Agreement.
  - (62) All Risk Property Insurance on property of every description, for the term, providing coverage to a limit of not less than the full replacement cost, including earthquake and flood. All reasonable deductibles and self-insured retentions are the responsibility of the HSP.
  - (63) Comprehensive Crime insurance, Disappearance, Destruction and Dishonest coverage.

- (64) Errors and Omissions Liability Insurance insuring liability for errors and omissions in the provision of any professional services as part of the Services or failure to perform any such professional services, in the amount of not less than two million dollars per claim and in the annual aggregate.
- (c) **Certificates of Insurance.** The HSP will provide the Funder with proof of the insurance required by this Agreement in the form of a valid certificate of insurance that references this Agreement and confirms the required coverage, on or before the commencement of this Agreement, and renewal replacements on or before the expiry of any such insurance. Upon the request of the Funder, a copy of each insurance policy shall be made available to it. The HSP shall ensure that each of its subcontractors obtains all the necessary and appropriate insurance that a prudent person in the business of the subcontractor would maintain and that the Indemnified Parties are named as additional insureds with respect to any liability arising in the course of performance of the subcontractor's obligations under the subcontract.

## ARTICLE 11 - TERMINATION AND EXPIRY OF AGREEMENT

### 11.1 Termination by the Funder.

- (a) **Without Cause.** The Funder may terminate this Agreement at any time, for any reason, upon giving at least 60 Days' Notice to the HSP.
- (b) **Where No Appropriation.** If, as provided for in section 4.3, the Funder does not receive the necessary funding from the Ministry, the Funder may terminate this Agreement immediately by giving Notice to the HSP.
- (c) **For Cause.** The Funder may terminate all or part of this Agreement immediately upon giving Notice to the HSP if:
  - (65) in the opinion of the Funder:
    - a. the HSP has knowingly provided false or misleading information regarding its funding request or in any other communication with the Funder;
    - b. the HSP breaches any material provision of this Agreement;
    - c. the HSP is unable to provide or has discontinued all or part of the Services; or
    - d. it is not reasonable for the HSP to continue to provide all or part of the Services;
  - (66) the nature of the HSP's business, or its corporate status, changes so that it no longer meets the applicable eligibility requirements of the program under which the Funder provides the Funding;
  - (67) the HSP makes an assignment, proposal, compromise, or arrangement for the benefit of creditors, or is petitioned into bankruptcy, or files for the appointment of a receiver; or
  - (68) the HSP ceases to carry on business.

- (d) **Material Breach.** A breach of a material provision of this Agreement includes, but is not limited to:
  - (69) misuse of Funding;
  - (70) a failure or inability to provide the Services as set out in the Service Plan;
  - (71) a failure to provide the Compliance Declaration;
  - (72) a failure to implement, or follow, a Performance Agreement, one or more material requirements of a Performance Improvement Process or of a Transition Plan;
  - (73) a failure to respond to Funder requests in a timely manner;
  - (74) a failure to: A) advise the Funder of actual, potential or perceived Conflict of Interest; or B) comply with any requirements prescribed by the Funder to resolve a Conflict of Interest; and
  - (75) a Conflict of Interest that cannot be resolved.
- (e) **Transition Plan.** In the event of termination by the Funder pursuant to this section, the Funder and the HSP will develop a Transition Plan. The HSP agrees that it will take all actions, and provide all information, required by the Funder to facilitate the transition of the HSP's clients.

## 11.2 Termination by the HSP.

- (a) The HSP may terminate this Agreement at any time, for any reason, upon giving 6 months' Notice (or such shorter period as may be agreed by the HSP and the Funder) to the Funder provided that the Notice is accompanied by:
  - (76) satisfactory evidence that the HSP has taken all necessary actions to authorize the termination of this Agreement; and
  - (77) a Transition Plan, acceptable to the Funder, that indicates how the needs of the HSP's clients will be met following the termination and how the transition of the clients to new service providers will be effected within the six-month Notice period.
- (b) In the event that the HSP fails to provide an acceptable Transition Plan, the Funder may reduce Funding payable to the HSP prior to termination of this Agreement to compensate the Funder for transition costs.

## 11.3 Opportunity to Remedy.

- (a) **Opportunity to Remedy.** If the Funder considers that it is appropriate to allow the HSP an opportunity to remedy a breach of this Agreement, the Funder may give the HSP an opportunity to remedy the breach by giving the HSP Notice of the particulars of the breach and of the period of time within which the HSP is required to remedy the breach. The Notice will also advise the HSP that the Funder may terminate this Agreement:

(78) at the end of the Notice period provided for in the Notice if the HSP fails to remedy the breach within the time specified in the Notice; or

(79) prior to the end of the Notice period provided for in the Notice if it becomes apparent to the Funder that the HSP cannot completely remedy the breach within that time or such further period of time as the Funder considers reasonable, or the HSP is not proceeding to remedy the breach in a way that is satisfactory to the Funder.

(b) **Failure to Remedy.** If the Funder has provided the HSP with an opportunity to remedy the breach, and:

(80) the HSP does not remedy the breach within the time period specified in the Notice;

(81) it becomes apparent to the Funder that the HSP cannot completely remedy the breach within the time specified in the Notice or such further period of time as the Funder considers reasonable; or

(82) the HSP is not proceeding to remedy the breach in a way that is satisfactory to the Funder,

then the Funder may immediately terminate this Agreement by giving Notice of termination to the HSP.

11.4 **Consequences of Termination.** If this Agreement is terminated pursuant to this Article, the Funder may:

- (a) cancel all further Funding instalments;
- (b) demand the repayment of any Funding remaining in the possession or under the control of the HSP;
- (c) through consultation with the HSP, determine the HSP's reasonable costs to wind down the Services; and
- (d) permit the HSP to offset the costs determined pursuant to section (c), against the amount owing pursuant to section (b).

11.5 **Effective Date.** Termination under this Article will take effect as set out in the Notice.

11.6 **Corrective Action.** Despite its right to terminate this Agreement pursuant to this Article, the Funder may choose not to terminate this Agreement and may take whatever corrective action it considers necessary and appropriate, including suspending Funding for such period as the Funder determines, to ensure the successful completion of the Services in accordance with the terms of this Agreement.

11.7 **Expiry of Agreement.** If the HSP intends to allow this Agreement to expire at the end of its term, the HSP will provide 6 months' Notice (or such shorter period as may be agreed by the HSP and the Funder) to the Funder, along with a Transition Plan, acceptable to the Funder, that indicates how the needs of the HSP's clients will be met following the expiry



and how the transition of the clients to new service providers will be effected within the 6-month Notice period.

- 11.8 **Failure to Provide Notice of Expiry.** If the HSP fails to provide the required 6 months' Notice that it intends to allow this Agreement to expire, or fails to provide a Transition Plan along with any such Notice, this Agreement shall automatically be extended and the HSP will continue to provide the Services under this Agreement for so long as the Funder may reasonably require to enable all clients of the HSP to transition to new service providers.

## ARTICLE 12 - NOTICE

- 12.1 **Notice.** A Notice will be in writing; delivered personally, by pre-paid courier, by any form of mail where evidence of receipt is provided by the post office, or by facsimile with confirmation of receipt, or by email where no delivery failure notification has been received. For certainty, delivery failure notification includes an automated 'out of office' notification. A Notice will be addressed to the other party as provided below or as either party will later designate to the other in writing:

**To the Funder**

Ontario Health

199 County Blvd., Brampton ON L6W 4P3

Attn: Chief Regional Officer, Central and West Regions

Email: OH-Central.Funding@ontariohealth.ca

**To the HSP:**

Corporation of the County of Dufferin

55 Zina Street, Orangeville, ON L9W 1E5

Attn: Manager

Email: kkrepps@dufferincounty.ca

- 12.2 **Notices Effective From.** A Notice will be deemed to have been duly given 1 business day after delivery if the Notice is delivered personally, by pre-paid courier or by mail. A Notice that is delivered by facsimile with confirmation of receipt or by email where no delivery failure notification has been received will be deemed to have been duly given 1 business day after the facsimile or email was sent.

## ARTICLE 13 – ADDITIONAL PROVISIONS

- 13.1 **Interpretation.** In the event of a conflict or inconsistency in any provision of this Agreement, the main body of this Agreement will prevail over the Schedules.
- 13.2 **Invalidity or Unenforceability of Any Provision.** The invalidity or unenforceability of any provision of this Agreement will not affect the validity or enforceability of any other provision of this Agreement and any invalid or unenforceable provision will be deemed to be severed.
- 13.3 **Waiver.** A party may only rely on a waiver of the party's failure to comply with any term of this Agreement if the other party has provided a written and signed Notice of waiver. Any waiver must refer to a specific failure to comply and will not have the effect of waiving any subsequent failures to comply.
- 13.4 **Parties Independent.** The parties are and will at all times remain independent of each other and are not and will not represent themselves to be the agent, joint venturer, partner or employee of the other. No representations will be made or acts taken by either party which could establish or imply any apparent relationship of agency, joint venture, partnership or employment and neither party will be bound in any manner whatsoever by any agreements, warranties or representations made by the other party to any other person or entity, nor with respect to any other action of the other party.
- 13.5 **Funder is an Agent of the Crown.** The parties acknowledge that the Funder is an agent of the Crown and may only act as an agent of the Crown in accordance with the provisions of the Enabling Legislation. Notwithstanding anything else in this Agreement, any express or implied reference to the Funder providing an indemnity or any other form of indebtedness or contingent liability that would directly or indirectly increase the indebtedness or contingent liabilities of the Funder or of Ontario, whether at the time of execution of this Agreement or at any time during the term of this Agreement, will be void and of no legal effect.
- 13.6 **Express Rights and Remedies Not Limited.** The express rights and remedies of the Funder are in addition to and will not limit any other rights and remedies available to the Funder at law or in equity. For further certainty, the Funder has not waived any provision of any applicable statute, including the Enabling Legislation, nor the right to exercise its rights under these statutes at any time.
- 13.7 **No Assignment.** The HSP will not assign this Agreement or the Funding in whole or in part, directly or indirectly, without the prior written consent of the Funder. No assignment or subcontract shall relieve the HSP from its obligations under this Agreement or impose any liability upon the Funder to any assignee or subcontractor. The Funder may assign this Agreement or any of its rights and obligations under this Agreement to any one or

more agencies or ministries of His Majesty the King in right of Ontario and as otherwise directed by the Ministry.

- 13.8 **Governing Law.** This Agreement and the rights, obligations and relations of the parties hereto will be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein. Any litigation arising in connection with this Agreement will be conducted in Ontario unless the parties agree in writing otherwise.
- 13.9 **Survival.** The provisions in Articles 1.0, 5.0, 8.0, 9.5, 10.0, 12.0, 13.0 and 14.0 will continue in full force and effect for a period of seven years from the date of expiry or termination of this Agreement.
- 13.10 **Further Assurances.** The parties agree to do or cause to be done all acts or things necessary to implement and carry into effect this Agreement to its full extent.
- 13.11 **Amendment of Agreement.** This Agreement may only be amended by a written agreement duly executed by the parties.
- 13.12 **Counterparts.** This Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.
- 13.13 **Insignia and Logos.** The HSP shall not use any insignia or logo of His Majesty the King in right of Ontario, including those of the Funder, unless it has received the prior written permission of the Funder to do so.

#### ARTICLE 14 - ENTIRE

- 14.1 **Entire Agreement.** This Agreement forms the entire Agreement between the parties and supersedes all prior oral or written representations and agreements, except that where the Funder has provided Funding to the HSP pursuant to the April 1, 2019-March 31, 2022 Multi-Sector Accountability Agreement, or amendment thereto, or a prior multi-sector accountability agreement, or amendment thereto, between the HSP and a local health integration network or Funder or to this Agreement, whether by Project Funding Agreement or otherwise, and an amount of Funding for the same purpose is set out in the Schedules, that Funding is subject to all of the terms and conditions on which funding for that purpose was initially provided, unless those terms and conditions have been superseded by any terms or conditions of this Agreement or by the MSAA Indicator Technical Specifications document, or unless they conflict with Applicable Law or Applicable Policy.

**-SIGNATURE PAGE FOLLOWS-**

The parties have executed this Agreement on the dates set out below.

**ONTARIO HEALTH**

By:

\_\_\_\_\_  
Susan deRyk  
Chief Regional Officer, Central and West Regions

\_\_\_\_\_  
Date

And by:

\_\_\_\_\_  
Jeff Kwan  
Vice President, Performance, Accountability and  
Funding Allocation

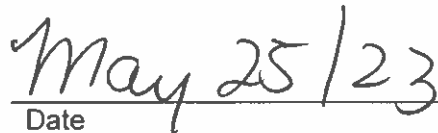
\_\_\_\_\_  
Date

**CORPORATION OF THE COUNTY OF DUFFERIN**

By:



\_\_\_\_\_  
Michelle Dunne  
County Clerk  
I have the authority to bind the health service provider

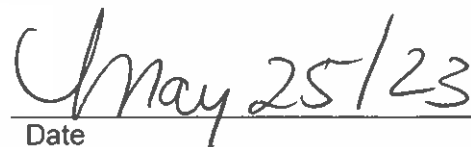


\_\_\_\_\_  
Date

And by:



\_\_\_\_\_  
Wade Mills  
Warden  
I have the authority to bind the health service provider



\_\_\_\_\_  
Date

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule A: Total Funder Funding

| Ontario Health Program: Revenue & Expenses                 | Row #              | Account: Financial (F) Reference OHSR VERSION 12.0   | 2023-2024 Plan Target       |
|--|--------------------|--|-----------------------------|
| <b>REVENUE</b>   |                    |  |                             |
| Global Base Allocation                                     | 1                  | F 11006  | \$1,688,360                 |
| MOHLTC Base Allocation                                     | 2                  | F 11010  | \$0                         |
| MOHLTC Other funding envelopes                             | 3                  | F 11014  | \$0                         |
| Ontario Health One Time                                    | 4                  | F 11008 & 11009  | \$0                         |
| MOHLTC One Time  | 5                  | F 11012  | \$0                         |
| Paymaster Flow Through (Row 79)                            | 6                  | F 11019  | \$0                         |
| Service Recipient Revenue                                  | 7                  | F 11050 to 11090   | \$194,189                   |
| <b>Subtotal Revenue Ontario Health/MOHLTC</b>              | <b>8</b>           | <b>Sum of Rows 1 to 7</b>  | <b>\$1,882,549</b>          |
| Recoveries from External/Internal Sources                  | 9                  | F 12*, [excl. F 1217*, 1219*, 122*]  | \$2,062                     |
| Donations  | 10                 | F 131*, & 151*   | \$0                         |
| Other Funding Sources & Other Revenue                      | 11                 | F 130* to 190*, 110*, [excl. F 11006, 11008 to 11010, 11012, 11014, 11019, 11050 to 11090, 131*, 140*, 141*, 151*] | \$127,121                   |
| <b>Subtotal Other Revenues</b>                             | <b>12</b>          | <b>Sum of Rows 9 to 11</b>   | <b>\$129,183</b>            |
| <b>TOTAL REVENUE</b>                                       | <b>FUND TYPE 2</b> | <b>13</b>  | <b>Sum of Rows 8 and 12</b> |
|  |                    |  | <b>\$2,011,732</b>          |
| <b>EXPENSES</b>  |                    |  |                             |
| <b>Compensation</b>  |                    |  |                             |
| Salaries (Worked hours + Benefit hours cost) (Row 90+101)  | 14                 | F 31010, 31030, 31090, 35010, 35030, 35090   | \$548,180                   |
| Benefit Contributions (Row 91+102)                         | 15                 | F 31040 to 31085, 35040 to 35085, 38040 to 38085, 39040 to 39085   | \$122,579                   |
| Employee Future Benefit Compensation                       | 16                 | F 305*   | \$0                         |
| Physician Compensation (Row 128)                           | 17                 | F 39010, 39030, 39090  | \$0                         |
| Physician Assistant Compensation (Row 129)                 | 18                 | F 39010, 39030, 39090  | \$0                         |
| Nurse Practitioner Compensation (Row 130)                  | 19                 | F 38010, 38030, 38090  | \$0                         |
| Physiotherapist Compensation (Row 131)                     | 20                 | F 31010, 31030, 31090, 35010, 35030, 35090   | \$0                         |
| Chiropractor Compensation (Row 132)                        | 21                 | F 31010, 31030, 31090, 35010, 35030, 35090   | \$0                         |
| All Other Medical Staff Compensation (Row 133)             | 22                 | F 39095  | \$0                         |
| Sessional Fees   | 23                 | F 39092  | \$0                         |
| <b>Service Costs</b>                                       |                    |  |                             |
| Med/Surgical Supplies & Drugs                              | 24                 | F 460*, 465*, 560*, 565* [excl. F 46080]   | \$0                         |
| Supplies & Sundry Expenses                                 | 25                 | F 4*, 5*, 6*, [excl. F 460*, 465*, 560*, 565*, 69596, 69571, 72000, 62800, 45100, 69700]                           | \$198,972                   |
| Community One Time Expense                                 | 26                 | F 69596  | \$0                         |
| Personal Protective Equipment Expense                      | 27                 | F 46080  | \$0                         |
| Equipment Expenses   | 28                 | F 7*, [excl. F 750*, 780*]   | \$27,785                    |
| Contracted Out Expense                                     | 29                 | F 8*   | \$1,066,748                 |
| Buildings & Grounds Expenses                               | 30                 | F 9*, [excl. F 950*]   | \$47,468                    |
| <b>TOTAL EXPENSES</b>                                      | <b>FUND TYPE 2</b> | <b>31</b>  | <b>Sum of Rows 14 to 30</b> |
|  |                    |  | <b>\$2,011,732</b>          |
| <b>FUND TYPE 2 - NET SURPLUS/(DEFICIT) FROM OPERATIONS</b> | <b>32</b>          | <b>Row 13 minus Row 31</b>   | <b>\$0</b>                  |
| Amortization - Grants/Donations Revenue                    | 33                 | F 141*   | \$0                         |
| Amortization - Major Equip, Software License & Fees        | 34                 | F 750*, 780*   | \$0                         |
| Amortization - Building                                    | 35                 | F 950*   | \$0                         |
| <b>NET SURPLUS/(DEFICIT) Incl. Amortization</b>            | <b>36</b>          | <b>Sum of Rows 33 to 35</b>  | <b>\$0</b>                  |
| <b>FUND TYPE 3 - OTHER</b>                                 |                    |  |                             |
| Total Revenue (Type 3)                                     | 37                 | F 1*   | \$0                         |
| Total Expenses (Type 3)                                    | 38                 | F 3*, F 4*, F 5*, F 6*, F 7*, F 8*, F 9*   | \$0                         |
| <b>NET SURPLUS/(DEFICIT)</b>                               | <b>FUND TYPE 3</b> | <b>39</b>  | <b>Row 37 minus Row 38</b>  |
|  |                    |  | <b>\$0</b>                  |
| <b>FUND TYPE 1 - HOSPITAL</b>                              |                    |  |                             |
| Total Revenue (Type 1)                                     | 40                 | F 1*   | \$0                         |
| Total Expenses (Type 1)                                    | 41                 | F 3*, F 4*, F 5*, F 6*, F 7*, F 8*, F 9*   | \$0                         |
| <b>NET SURPLUS/(DEFICIT)</b>                               | <b>FUND TYPE 1</b> | <b>42</b>  | <b>Row 40 minus Row 41</b>  |
|  |                    |  | <b>\$0</b>                  |

**ALL FUND TYPES**

|                              |                       |                          |                            |            |
|------------------------------|-----------------------|--------------------------|----------------------------|------------|
| Total Revenue (All Funds)    | 43                    | Row 15 + Row 39 + Row 42 | \$2,011,732                |            |
| Total Expenses (All Funds)   | 44                    | Row 16 + Row 40 + Row 43 | \$2,011,732                |            |
| <b>NET SURPLUS/(DEFICIT)</b> | <b>ALL FUND TYPES</b> | <b>45</b>                | <b>Row 43 minus Row 44</b> | <b>\$0</b> |

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule B: Reports - Community Support Services

**Only those requirements listed below that relate to the programs and services that are funded by Ontario Health will be applicable.**

A list of reporting requirements and related submission dates is set out below. Unless otherwise indicated, the HSP is only required to provide information that is related to the funding that is provided under this Agreement. Reports that require full entity reporting are followed by an asterisk "\*\*".

When a reporting due date falls on a weekend, the report will be due on the next business day.

| <b>OHRS/MIS Trial Balance Submission (through OHFS)*</b> |                                      |
|--|--------------------------------------|
| <b>2023-24</b>   | <b>Due Date (Must pass 3c Edits)</b> |
| 2023-24 Q2   | October 31, 2023                     |
| 2023-24 Q3   | January 31, 2024                     |
| 2023-24 Q4   | May 31, 2024                         |

| <b>Supplementary Reporting - Quarterly Report (through SRI)*</b> |                  |
|--|------------------|
| <b>2023-24</b>   | <b>Due Date</b>  |
| 2023-24 Q2   | November 7, 2023 |
| 2023-24 Q3   | February 7, 2024 |
| 2023-24 Q4   | June 7, 2024     |

| <b>Annual Reconciliation Report (ARR) through SRI*</b> |                 |
|--|-----------------|
| <b>Fiscal Year</b>                                     | <b>Due Date</b> |
| 2023-24  | June 30, 2024   |

| <b>Board Approved Audited Financial Statements *</b> |                 |
|--|-----------------|
| <b>Fiscal Year</b>                                   | <b>Due Date</b> |
| 2023-24  | June 30, 2024   |

| <b>Declaration of Compliance</b> |                 |
|----------------------------------|-----------------|
| <b>Fiscal Year</b>               | <b>Due Date</b> |
| 2023-24                          | June 30, 2024   |

| <b>Community Support Services – Other Reporting Requirements</b> |                          |
|--|--------------------------|
| <b>Requirement</b>   | <b>Due Date</b>          |
| French Language Service Report                                   | 2023-24   April 29, 2024 |

| <b>Community Engagement and Integration Activities Reporting</b> |                 |
|--|-----------------|
| <b>Fiscal Year</b>   | <b>Due Date</b> |
| 2023-24  | June 30, 2024   |



# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule C: Directives, Guidelines & Policies - Community Support Services

*Only those requirements listed below that relate to the programs and services that are funded by Ontario Health will be applicable.*

- |  |
|--|
| ● 2014 Addendum to Directive to LHINs: Personal Support Services Wage Enhancement                        |
| ● 2015 Addendum to Directive to LHINs: Personal Support Services Wage Enhancement                        |
| ● 2016 Addendum to Directive to LHINs: Personal Support Services Wage Enhancement                        |
| ● Assisted Living Services for High Risk Seniors Policy, 2011 (ALS-HRS)                                  |
| ● Assisted Living Services in Supportive Housing Policy and Implementation Guidelines (1994)             |
| ● Attendant Outreach Service Policy Guidelines and Operational Standards (1996)                          |
| ● Broader Public Sector Perquisites Directive August 2011  |
| ● Broader Public Sector Procurement Directive July 2011  |
| ● Community Financial Policy, 2016   |
| ● Community Support Services Complaints Policy (2004)  |
| ● Guide to Requirements and Obligations Relating to French Language Health Services, November 2017       |
| ● Guideline for Community Health Service Providers Audits and Reviews, August 2012                       |
| ● Ontario Healthcare Reporting Standards – OHRs/MIS – most current version available to applicable year  |
| ● Personal Support Services Wage Enhancement Directive, 2014   |
| ● Policy Guideline for CCAC and CSS Collaborative Home and Community-Based Care Coordination, 2014       |
| ● Policy Guideline Relating to the Delivery of Personal Support Services by CCACs and CSS Agencies, 2014 |
| ● Protocol for the Approval of Agencies under the Home Care and Community Services Act, 2012             |
| ● Screening of Personal Support Workers (2003)   |

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule D1: Core Indicators

| Performance Indicators   | 2023-2024 Target | Performance Standard |
|--|------------------|----------------------|
| *Balanced Budget - Fund Type 2   | \$0              | >=0                  |
| **Percentage Total Margin  | 0.00%            | >=0%                 |
| Service Activity by Functional Centre (Refer to Schedule D2a)  |                  |                      |
| Number of Individuals Served (By Functional Centre- Refer to Schedule D2a)   |                  |                      |
| Monitoring Indicators  |                  |                      |
| Variance forecast to Actual Expenditures   |                  |                      |
| Variance Forecast to Actual Units of Service   |                  |                      |
| Alternate Level of Care (ALC) Rate   |                  |                      |
| Explanatory Indicators   |                  |                      |
| Cost per Unit Service (by Functional Centre)   |                  |                      |
| Cost per Individual Served (by Program/Service/Functional Centre)  |                  |                      |
| Client Experience  |                  |                      |
| Percentage of Alternate Level of Care (ALC) days   |                  |                      |
| <p>* Balanced Budget Fund Type 2: HSP's are required to submit a balanced budget</p> <p>** No negative variance is accepted for Total Margin</p> |                  |                      |

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule D2A: Clinical Activity - Detail

| OHRs Description & Functional Centre  |            | 2023-2024 Target | 2023-2024 Performance Standard |
|---|------------|------------------|--------------------------------|
| *These values are provided for information purposes only. They are not Accountability Indicators. |            |                  |                                |
| <b>Administration and Support Services 72 1</b>   |            |                  |                                |
| Full-time equivalents (FTE)   | 72 1       | 1.12             | n/a                            |
| Total Cost for Functional Centre  | 72 1       | \$190,657        | n/a                            |
| <b>CSS IH - Service Arrangement/Coordination 72 5 82 05</b>                                       |            |                  |                                |
| Full-time equivalents (FTE)   | 72 5 82 05 | 0.43             | n/a                            |
| Visits  | 72 5 82 05 | 160              | 128 - 192                      |
| Individuals Served by Functional Centre   | 72 5 82 05 | 50               | 40 - 60                        |
| Total Cost for Functional Centre  | 72 5 82 05 | \$41,379         | n/a                            |
| <b>CSS IH - Meals Delivery 72 5 82 10</b>   |            |                  |                                |
| Full-time equivalents (FTE)   | 72 5 82 10 | 0.56             | n/a                            |
| Individuals Served by Functional Centre   | 72 5 82 10 | 160              | 128 - 192                      |
| Meal Delivered-Combined   | 72 5 82 10 | 7,000            | 6,650 - 7,350                  |
| Total Cost for Functional Centre  | 72 5 82 10 | \$86,606         | n/a                            |
| <b>CSS IH - Social and Congregate Dining 72 5 82 12</b>   |            |                  |                                |
| Individuals Served by Functional Centre   | 72 5 82 12 | 55               | 44 - 66                        |
| Attendance Days   | 72 5 82 12 | 1,400            | 1,260 - 1,540                  |
| Total Cost for Functional Centre  | 72 5 82 12 | \$19,238         | n/a                            |
| <b>CSS IH - Transportation - Client 72 5 82 14</b>  |            |                  |                                |
| Full-time equivalents (FTE)   | 72 5 82 14 | 4.52             | n/a                            |
| Visits  | 72 5 82 14 | 10,088           | 9,584 - 10,592                 |
| Individuals Served by Functional Centre   | 72 5 82 14 | 350              | 280 - 420                      |
| Total Cost for Functional Centre  | 72 5 82 14 | \$333,670        | n/a                            |
| <b>CSS IH - Day Services 72 5 82 20</b>   |            |                  |                                |
| Full-time equivalents (FTE)   | 72 5 82 20 | 2.31             | n/a                            |
| Individuals Served by Functional Centre   | 72 5 82 20 | 60               | 48 - 72                        |
| Attendance Days   | 72 5 82 20 | 2,400            | 2,160 - 2,640                  |
| Total Cost for Functional Centre  | 72 5 82 20 | \$300,284        | n/a                            |
| <b>CSS IH - Personal Support/Independence Training 72 5 82 33</b>                                 |            |                  |                                |

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule D2A: Clinical Activity - Detail

| OHRs Description & Functional Centre   |            | 2023-2024 Target | 2023-2024 Performance Standard |
|--|------------|------------------|--------------------------------|
| *These values are provided for information purposes only They are not Accountability Indicators. |            |                  |                                |
| Hours of Care  | 72 5 82 33 | 5,000            | 4,750 - 5,250                  |
| Individuals Served by Functional Centre  | 72 5 82 33 | 80               | 64 - 96                        |
| Total Cost for Functional Centre   | 72 5 82 33 | \$380,472        | n/a                            |
| <b>CSS IH - Assisted Living Services 72 5 82 45</b>  |            |                  |                                |
| Inpatient/Resident Days  | 72 5 82 45 | 10,128           | 9,622 - 10,634                 |
| Individuals Served by Functional Centre  | 72 5 82 45 | 39               | 31 - 47                        |
| Total Cost for Functional Centre   | 72 5 82 45 | \$657,800        | n/a                            |
| <b>CSS IH - Visiting - Social and Safety 72 5 82 60</b>  |            |                  |                                |
| Full-time equivalents (FTE)  | 72 5 82 60 | 0.01             | n/a                            |
| Visits   | 72 5 82 60 | 250              | 200 - 300                      |
| Individuals Served by Functional Centre  | 72 5 82 60 | 8                | 6 - 10                         |
| Total Cost for Functional Centre   | 72 5 82 60 | \$1,626          | n/a                            |
| <b>ACTIVITY SUMMARY</b>  |            |                  |                                |
| Total Full-Time Equivalents for all F/C  |            | 8.95             | n/a                            |
| Total Visits for all F/C   |            | 10,498           | 9,973 - 11,023                 |
| Total Not Uniquely Identified Service Recipient Interactions for all F/C                         |            | 0                | 0 - 0                          |
| Total Hours of Care for all F/C  |            | 5,000            | 4,750 - 5,250                  |
| Total Inpatient/Resident Days for all F/C  |            | 10,128           | 9,622 - 10,634                 |
| Total Individuals Served by Functional Centre for all F/C  |            | 802              | 682 - 922                      |
| Total Attendance Days for all F/C  |            | 3,800            | 3,420 - 4,180                  |
| Total Group Sessions for all F/C   |            | 0                | 0 - 0                          |
| Total Meals Delivered for all F/C  |            | 7,000            | 6,650 - 7,350                  |
| Total Group Participants for all F/C   |            | 0                | 0 - 0                          |
| Total Service Provider Interactions for all F/C  |            | 0                | 0 - 0                          |
| Total Mental Health Sessions for all F/C   |            | 0                | 0 - 0                          |
| Total Cost for All F/C   |            | \$2,011,732      | n/a                            |
| Total Service Provider Group Interactions for all F/C  |            | 0                | 0 - 0                          |

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule D2A: Clinical Activity - Detail

| <b>OHS Description &amp; Functional Centre</b><br><small>*These values are provided for information purposes only. They are not Accountability Indicators.</small> | <b>2023-2024<br/>Target</b> | <b>2023-2024<br/>Performance<br/>Standard</b> |
|--|-----------------------------|---|
|--|-----------------------------|---|

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule D2D: CSS Sector Specific Indicators

| <b>Performance Indicators</b>  | <b>2023-2024 Target</b> | <b>Performance Standard</b> |
|--|-------------------------|-----------------------------|
| No Performance Indicators  | -                       | -                           |
| <b>Explanatory Indicators</b>  |                         |                             |
| Number of persons waiting for service (by functional centre)           |                         |                             |
| <b>Developmental Indicators</b>  |                         |                             |
| Average Number of Days Waited for First Service (By Functional Centre) |                         |                             |

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule D3: Local Obligations

This schedule sets out provincial goals identified by Ontario Health (OH) and the Local Obligations associated with each of the goals. The provincial goals apply to all HSPs and HSPs must select the most appropriate obligation(s) under each goal for implementation. HSPs must provide a report on the progress of their implementation(s) as per direction provided by OH regional teams.

### Goal: Improve Access and Flow by Reducing Alternate Level of Care (ALC)

#### Local Obligations related to goal:

- Participate in and align with regional plans to support admission diversion, maximize capacity, and support patients transition to community

### Goal: Advance Indigenous Health Strategies and Outcomes

#### Local Obligations related to goal:

- Develop and/or advance First Nations, Inuit, Métis and Urban Indigenous (FNIMUI) FNIMUI Health Workplan:
  - a. Partner with your OH team to work through a process of establishing a First Nations, Inuit, Métis and Urban Indigenous Health Workplan, which aligns with provincial guidance, and includes a plan for Indigenous cultural awareness (improving understanding of Indigenous history, perspectives, cultures, and traditions) and cultural safety (improving understanding of anti-racist practice and identifying individual and systemic biases that contribute to racism across the health care system). Ontario Health will provide guidance material to support this process.
  - b. Or, if a First Nations, Inuit, Métis and Urban Indigenous Health Workplan (or similar) already exists, demonstrate advancement to implementation of the plan.
- Demonstrate progress (and document in reporting template) on outcomes, access and/or executive training:
  - a. Improvement in outcomes regarding First Nations, Inuit, Métis and Urban Indigenous health (note for 23/24 this will give HSPs the opportunity to demonstrate any improvement based on the data currently available to them. In future years, standardized indicators will be developed.)
  - b. Progress in increasing culturally safe access to healthcare services, programs to foster Indigenous engagement, and relationship building to improve Indigenous health (note for 23/24 this will give HSPs the opportunity to demonstrate any improvement based on initiatives they have targeted in their First Nations, Inuit, Métis and Urban Indigenous Health Workplan. In future years, standardized indicators will be developed.)
  - c. Demonstrate that executive level staff have completed Indigenous Cultural Safety Training

### Goal: Advance Equity, Inclusion, Diversity, and Anti-Racism Strategies to Improve Health Outcomes

#### Local Obligations related to goal:

- Develop and/or advance an organizational health equity plan
  - develop an equity plan that aligns with OH equity, inclusion, diversity and anti-racism framework, and existing provincial priorities, where applicable (i.e., French language health services plan; Accessibility for Ontarians with Disabilities Act; the provincial Black Health Plan; High Priority Community Strategy; etc.). Please note that HSPs will be provided with guidance materials to help develop their equity plan and complete a reporting template to submit to the region.
  - Or, if an equity plan already exists, demonstrate advancement to implementation of the plan, by completing the equity reporting template and submitting to the region.
- Increase understanding and awareness of health equity through education/continuous learning
  - Continue capacity-building through knowledge transfer, education, and training about health equity within the Region. HSPs will demonstrate that a minimum, executive level staff have completed relevant equity, inclusion, diversity, and anti-racism education (recommended education options to be provided).

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 Schedule E: Project Funding Agreement Template

### Project Funding Agreement Template

**Note:** This project template is intended to be used to fund one-off projects or for the provision of services not ordinarily provided by the HSP. Whether or not the HSP provides the services directly or subcontracts the provision of the services to another provider, the HSP remains accountable for the funding that is provided by Ontario Health.

THIS PROJECT FUNDING AGREEMENT ("PFA") is effective as of [insert date] (the "Effective Date") between:

ONTARIO HEALTH

- and -

[Legal Name of the Health Service Provider] (the "HSP")

**WHEREAS** Ontario Health and the HSP entered into a Service Accountability Agreement dated [insert date] (the "SAA") for the provision of Services and now wish to set out the terms of pursuant to which Ontario Health will fund the HSP for [insert brief description of project] (the "Project");

**NOW THEREFORE** in consideration of their respective agreements set out below and subject to the terms of the SAA, the parties covenant and agree as follows:

- 1.0 Definitions.** Unless otherwise specified in this PFA, capitalized words and phrases shall have the meaning set out in the SAA. When used in this PFA, the following words and phrases have the following meanings:
  - "Project Funding" means the funding for the Services;
  - "Services" mean the services described in Appendix A to this PFA; and
  - "Term" means the period of time from the Effective Date up to and including [insert project end date].
- 2.0 Relationship between the SAA and this PFA.** This PFA is made subject to and hereby incorporates the terms of the SAA. On execution this PFA will be appended to the SAA as a Schedule.
- 3.0 The Services.** The HSP agrees to provide the Services on the terms and conditions of this PFA including all of its Appendices and schedules.
- 4.0 Rates and Payment Process.** Subject to the SAA, the Project Funding for the provision of the Services shall be as specified in Appendix A to this PFA.
- 5.0 Representatives for PFA.**
  - (a) The HSP's Representative for purposes of this PFA shall be [insert name, telephone number, fax number and e-mail address.] The HSP agrees that the HSP's Representative has authority to legally bind the HSP.
  - (b) Ontario Health's Representative for purposes of this PFA shall be: [insert name, telephone number, fax number and e-mail address.]
- 6.0 Additional Terms and Conditions.** The following additional terms and conditions are applicable to this PFA.
  - (a) Notwithstanding any other provision in the SAA or this PFA, in the event the SAA is terminated or expires prior to the expiration or termination of this PFA, this PFA shall continue until it expires or is terminated in accordance with its terms.
  - (b) [insert any additional terms and conditions that are applicable to the Project]

IN WITNESS WHEREOF the parties hereto have executed this PFA as of the date first above written.

[insert name of HSP]

By:

[insert name and title]

Ontario Health

By:

[insert name and title]



# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## APPENDIX A: SERVICES

1. DESCRIPTION OF PROJECT
2. DESCRIPTION OF SERVICES
3. OUT OF SCOPE
4. DUE DATES
5. PERFORMANCE TARGETS
6. REPORTING
7. PROJECT ASSUMPTIONS
8. PROJECT FUNDING

8.1 The Project Funding for completion of this PFA is as follows

8.2 Regardless of any other provision of this PFA, the Project Funding payable for the completion of the Services under this PFA is one-time funding and is not to exceed .

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## 2023-2024 - Schedule F: Declaration of Compliance

### DECLARATION OF COMPLIANCE

Issued pursuant to the MSAA effective April 1, 2023

**To:** The Board of Directors of Ontario Health  
Attn: Board Chair.

**From:** The [insert as appropriate "Municipal Council"; "Committee of Management"; or "Board of Management" ] (the "Board") of the [insert name of HSP] (the "HSP")

**Date:** [insert date]

**Re:** April 1, 2023 – March 31, 2024 (the "Applicable Period")

---

Unless otherwise defined in this declaration, capitalized terms have the same meaning as set out in the MSAA between Ontario Health and the HSP effective April 1, 2023.

The Board has authorized me, by resolution dated [insert date], to declare to you as follows:

After making inquiries of the [insert name and position of person responsible for managing the HSP on a day to day basis, e.g. the Chief Executive Officer or the Executive Director] and other appropriate officers of the HSP and subject to any exceptions identified on Appendix 1 to this Declaration of Compliance, to the best of the Board's knowledge and belief, the HSP has fulfilled, its obligations under the service accountability agreement (the "MSAA") in effect during the Applicable Period.

Without limiting the generality of the foregoing, the HSP has complied with

- (i) Article 4.8 of the MSAA concerning applicable procurement practices, and,
- (ii) The *Connecting Care Act, 2019*.

---

[insert name of Mayor], Mayor

# Multi-Sector Service Accountability Agreements

Ontario Health - Central Region

Health Service Provider: Corporation Of The County Of Dufferin - Dufferin Oaks Home for the Aged

## Appendix 1 - Exceptions

[Please identify each obligation under the MSAA that the HSP did not meet during the Applicable Period, together with an explanation as to why the obligation was not met and an estimated date by which the HSP expects to be in compliance ]

# CORPORATION OF THE COUNTY OF DUFFERIN

## BY-LAW NUMBER 2023-33

### **A BY-LAW TO AUTHORIZE WARDEN AND CLERK TO EXECUTE AN AGREEMENT BETWEEN THE CORPORATION OF THE COUNTY OF DUFFERIN AND GEORGIAN COLLEGE OF APPLIED ARTS & TECHNOLOGY. (Lease Agreement – Edelbrock Centre)**

BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AS FOLLOWS:

1. That the agreement between the County of Dufferin and Georgian College of Applied Arts and Technology, in a form substantially the same as attached hereto as Schedule "A" be approved.
2. That the staff of the County of Dufferin is hereby authorized to take such actions as are appropriate, and the Warden and Clerk are hereby authorized to execute such documents as are appropriate to implement the agreement referred to herein.

READ a first, second and third time and finally passed this 8<sup>th</sup> day of June, 2023.

---

Wade Mills, Warden



Michelle Dunne, Clerk

**THIS LEASE** made the 1st day of April 2023.

BETWEEN:

**CORPORATION OF THE COUNTY OF DUFFERIN**

(the "Landlord")

AND

**THE GEORGIAN COLLEGE OF APPLIED ARTS & TECHNOLOGY**

(the "Tenant")

**ARTICLE 1 - BASIC TERMS AND DEFINITIONS**

**1.1 Basic Terms**

- |     |                            |   |
|-----|----------------------------|---|
| (a) | Landlord:                  | Corporation of the County of Dufferin                   |
|     | Address:                   | 30 Centre Street, Orangeville, ON                       |
| (b) | Tenant:                    | Georgian College of Applied Arts & Technology           |
|     | Address:                   | One Georgian Drive<br>Barrie ON L4M 3X9                 |
| (c) | Indemnifier:               | <b>Not Applicable</b>                                   |
| (d) | Building:                  | W & M Edelbrock Centre<br>30 Centre Street, Orangeville |
| (e) | Premises:                  | Suite # as described in Section 1.2 (l)                 |
| (f) | Rentable Area of Premises: | 4645 square feet, subject to Section 2.2                |
| (g) | Term:                      | Five (5) years subject to Section 2.3                   |

Commencement Date: April 1, 2023, subject to Section 2.4

End of Term: March 31, 2028, subject to Sections 2.3, 2.4 and 12.13

(h) Basic Gross Rent (Section 3.2): \$18.82 (+3% annual increase)

| Period                          | Per Sq. Ft/year | Per year          | Per Month        |
|---------------------------------|-----------------|-------------------|------------------|
| April 1, 2023 to March 31, 2024 | \$18.82         | \$87,418.90+ HST  | \$7,284.91 + HST |
| April 1, 2024 to March 31, 2025 | \$19.38         | \$90,020.10 + HST | \$7,501.68 + HST |
| April 1, 2025 to March 31, 2026 | \$19.96         | \$92,714.20 + HST | \$7,726.18 + HST |
| April 1, 2026 to March 31, 2027 | \$20.56         | \$95,501.20 + HST | \$7,958.43 + HST |
| April 1, 2027 to March 31, 2028 | \$21.18         | \$98,381.10 + HST | \$8,198.43 + HST |

(i) Permitted Use: Administrative and business offices of Tenant

(j) Deposit: Not applicable

(k) Rent Deposit: Not applicable

(l) Security Deposit: Not applicable

(m) Lease Year: Lease Year ends on March 31<sup>st</sup>

Schedules forming part of this Lease:

i. Schedule "A" Legal Description

ii. Schedule "B" Floor Plan

iii. Schedule "C" Rules and Regulations

# **CORPORATION OF THE COUNTY OF DUFFERIN**

## **BY-LAW NUMBER 2023-34**

### **A BY-LAW TO AUTHORIZE WARDEN AND CLERK TO EXECUTE AN AGREEMENT BETWEEN THE CORPORATION OF THE COUNTY OF DUFFERIN AND GEORGIAN COLLEGE OF APPLIED ARTS & TECHNOLOGY. (Lease Agreement – Mel Lloyd Centre)**

BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AS FOLLOWS:

1. That the agreement between the County of Dufferin and Georgian College of Applied Arts and Technology, in a form substantially the same as attached hereto as Schedule "A" be approved.
2. That the staff of the County of Dufferin is hereby authorized to take such actions as are appropriate, and the Warden and Clerk are hereby authorized to execute such documents as are appropriate to implement the agreement referred to herein.

READ a first, second and third time and finally passed this 8<sup>th</sup> day of June, 2023.

---

Wade Mills, Warden



Michelle Dunne, Clerk

**THIS LEASE** made the \_\_\_\_ day of \_\_\_\_ 2023.

BETWEEN:

**CORPORATION OF THE COUNTY OF DUFFERIN**

(the "Landlord")

AND

**GEORGIAN COLLEGE OF APPLIED ARTS & TECHNOLOGY**

(the "Tenant")

**ARTICLE 1 - BASIC TERMS AND DEFINITIONS**

**1.1 Basic Terms**

- (a) Landlord: Corporation of the County of Dufferin  
Address: 55 Zina Street, Orangeville, ON
- (b) Tenant: Georgian College of Applied Arts & Technology  
Address: One Georgian Drive,  
Barrie, ON L4M 3X9
- (c) Indemnifier: Not applicable
- (d) Building: Mel Lloyd Centre, 167 Centre Street,  
Shelburne, ON
- (e) Premises: Located within or near Dufferin Employment  
Resource Centre as described in Section 1.2  
(m)
- (f) Rentable Area of Premises: 100 square feet, subject to Section 2.2
- (g) Term: One year subject to Section 2.3



Commencement Date: April 1, 2023, subject to Section 2.4

End of Term: March 31, 2024, subject to Sections 2.3, 2.4 and 12.13

(h) Basic Gross Rent (Section 3.2): \$18.27

| Period                          | Per Sq. Ft/year | Per year       | Per Month     |
|---------------------------------|-----------------|----------------|---------------|
| April 1, 2023 to March 31, 2024 | \$18.27         | \$1,827.00+HST | \$152.25 +HST |

(i) Permitted Use: Administrative and business offices of the Tenant

(j) Deposit: Not applicable

(k) Rent Deposit: Not applicable

(l) Security Deposit: Not applicable

(m) Lease Year: Lease Year ends on March 31 of each year

Schedules forming part of this Lease:

i. Schedule "A" Legal Description

ii. Schedule "B" Floor Plan

iii. Schedule "C" Rules and Regulations

# CORPORATION OF THE COUNTY OF DUFFERIN

## BY-LAW NUMBER 2023-xx

### **A BY-LAW TO CONFIRM THE PROCEEDINGS OF THE COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN AT ITS MEETING HELD ON JUNE 8, 2023.**

WHEREAS Section 5 (1) of the *Municipal Act, 2001*, as amended, provides that the powers of a municipality shall be exercised by its Council;

AND WHEREAS Section 5 (3) of the *Municipal Act, 2001*, as amended, provides that municipal powers shall be exercised by by-law;

NOW THEREFORE BE IT ENACTED BY THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE COUNTY OF DUFFERIN ENACTS AS FOLLOWS:

1. All actions of the Council of the Corporation of the County of Dufferin at its meetings held on June 8, 2023 in respect to every report, motion, by-law, or other action passed and taken by the Council, including the exercise of natural person powers, are hereby adopted, ratified and confirmed as if each report, motion, resolution or other action was adopted, ratified and confirmed by its separate by-law.
2. The Warden of the Council and the proper officers of the Corporation of the County of Dufferin are hereby authorized and directed to do all things necessary to give effect to the said action, to obtain approvals where required and except where otherwise provided, to execute all documents necessary in that behalf.

READ a first, second and third time and finally passed this 8<sup>th</sup> day of June, 2023.

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Wade Mills, Warden



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Michelle Dunne, Clerk